FUND DESCRIPTIONS

The City’s financial operations are budgeted and accounted for in the funds described below. The funds are grouped by major types, as set forth by the Governmental Accounting Standards Board (GASB).

GENERAL FUND
The General Fund accounts for resources devoted to support the services associated with local government. Operations within the General Fund are City Council, City Manager, Finance, Police Operations, Municipal Court, Court Support Services, Youth Peer Court, Maintenance, Engineering, Broadband Services, Development, Library Services, Community Services, Community Promotions and Non-Departmental. Also any other activity for which a special fund has not been created.

SPECIAL REVENUE FUNDS
These funds account for the proceeds of specific revenues sources that are legally restricted to expenditure for specified purposes. They include the Street Fund, Assessment Fund, Police Communications Fund, Bicycle and Foot Path Fund, Building Inspection Program Fund, Housing Rehabilitation Fund, and the Narcotics Forfeiture Fund.

ENTERPRISE FUNDS
Enterprise funds account for goods and services provided on a continuing basis to the public and are structured to be self-supporting. Enterprise funds are operated in a manner similar to private business enterprises. The costs of providing goods and services on a continuing basis are financed or recovered primarily through user charges. The City’s Enterprise Funds are:

Water Fund – Dedicated to the production and distribution of high quality water.

Wastewater Fund – Dedicated to operations and maintenance of the wastewater collection and treatment system.

Storm Drain Utility Fund – Dedicated to the collection and conveyance of storm water to the various river outfalls.

Industrial Park Operations Fund – Dedicated to the continued maintenance of city-owned properties that are for sale, as well as maintenance of the city-owned property within the Industrial Park.

CAPITAL PROJECTS FUNDS
Capital Project Funds account for and budget the receipt of fees derived from charges the City imposed on new development. Funds can only be used on specific projects as designated by ordinance. Capital Project Funds include the Water System Development Charges (SDC), Street SDC, Wastewater SDC, Storm Drain SDC, and Parks SDC.
TRUST OR FIDUCIARY FUND
Revenues donated to the City to be used for specified purposes are accounted for in these funds. The stipulations upon the donation may require that only the interest income be used. Oregon Law establishes specific rules for handling private donations to the City for specific purposes. They include the Special Trusts Fund, Housing Development Assistance Trust Fund and the Armory Trust Fund.

DEBT SERVICE
The City has established the Debt Service Fund to account for the accumulation of resources for the payment of principal, interest, and fees associated with long-term debt.

RESERVE FUNDS
A reserve fund is a type of special revenue fund established to accumulate resources from one fiscal year to another for the cost of any service, project, property, or equipment that can be legally spent. Under Local Budget Law a Reserve Fund is the appropriate way to save money from year to year. Reserve funds are created by Ordinance for specific purposes. The City of Cottage Grove has the following Reserve Funds: General Reserve Fund, Water Reserve Fund, Wastewater Reserve Fund, Storm Drain Reserve Fund, and Building Inspection Reserve Fund.
SUMMARY OF RESOURCES AND REQUIREMENTS

The City of Cottage Grove endeavors to provide services essential to the community and that enhance the quality of life. The table below summarizes the major resources and expenditures for all City funds. This financial data is intended to provide a broad overview of the City’s budget. Two-year comparisons of budgeted resources and requirements are presented.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RESOURCES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>5,684,332</td>
<td>6,382,198</td>
<td>6,286,535</td>
<td>6,389,285</td>
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<tr>
<td>Interest</td>
<td>179,069</td>
<td>285,843</td>
<td>176,150</td>
<td>146,245</td>
</tr>
<tr>
<td>Intergovernmental Services</td>
<td>1,151,076</td>
<td>941,700</td>
<td>3,398,225</td>
<td>2,588,565</td>
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<tr>
<td>Services</td>
<td>7,669,525</td>
<td>9,815,027</td>
<td>7,940,140</td>
<td>8,362,170</td>
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<tr>
<td>Miscellaneous</td>
<td>2,074,658</td>
<td>1,350,542</td>
<td>2,184,435</td>
<td>2,353,785</td>
</tr>
<tr>
<td>Transfers</td>
<td>3,173,744</td>
<td>3,478,551</td>
<td>4,026,075</td>
<td>3,796,825</td>
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<tr>
<td>Loan proceeds</td>
<td>86,850</td>
<td>0</td>
<td>9,079,600</td>
<td>1,190,000</td>
</tr>
<tr>
<td>Beginning fund balance</td>
<td>10,536,058</td>
<td>11,594,751</td>
<td>11,313,890</td>
<td>15,400,245</td>
</tr>
<tr>
<td><strong>Total Resources</strong></td>
<td><strong>30,555,313</strong></td>
<td><strong>33,848,612</strong></td>
<td><strong>44,405,050</strong></td>
<td><strong>40,227,120</strong></td>
</tr>
</tbody>
</table>

|                              |                |                |                |                 |
| **REQUIREMENTS:**            |                |                |                |                 |
| Personal services            | 6,925,896      | 7,651,452      | 9,119,495      | 9,410,920       |
| Materials and services       | 4,704,795      | 5,005,405      | 8,276,075      | 7,392,285       |
| Capital outlay               | 1,663,866      | 3,426,984      | 17,292,255     | 14,668,765      |
| Debt Service                 | 2,179,584      | 2,322,150      | 2,795,410      | 2,702,705       |
| Interfund transfers          | 3,154,444      | 3,407,642      | 4,052,140      | 3,847,280       |
| Reserved for Future Exp.     | 3,000          | 3,000          | 11,750         | 13,000          |
| Contingencies                | 0              | 0              | 2,280,925      | 1,603,940       |
| **Total Requirements**       | **18,631,584** | **21,816,633** | **43,828,050** | **39,638,895**  |
| Ending Balance               | 11,923,729     | 12,031,979     | 577,000        | 588,225         |
| Requirements + End. Bal.     | **30,555,313** | **33,848,612** | **44,405,050** | **40,227,120**  |
All Funds - Budgeted Sources of Revenue (2020-21)

- Taxes: 25.73%
- Interest: 0.59%
- Intergovernmental Services: 10.43%
- Miscellaneous: 9.48%
- Transfers: 15.29%
- Loan Proceeds: 4.79%

All Funds - Budgeted Categories of Expenses (2020-21)

- Capital Outlay: 37.01%
- Materials and Services: 18.65%
- Interfund Transfers: 9.71%
- Debt Service: 6.81%
- Personal Services: 23.74%
- Contingencies: 4.05%
- Ending Fund Balance: 0.03%
- Reserved for Future Expenditure and Unapp.: 0.03%

15
Organizational Chart Legend

- Top heading is the position title.
- This indicates where the position is budgeted and the full-time equivalent (FTE) in each fund, department, and/or division.
- The full-time equivalent is calculated by dividing the number of hours budgeted by 2080 hours (40hrs/week x 52 weeks).

Abbreviation Legend

Asst. - Assistant
Bldg. Inspec. – Building Inspection Program Fund
Bldg Maint. – Building Maintenance
Dir. - Director
Eng.. – Engineering
Equip. – Equipment
FTE – Full-Time Equivalent
Groundskpr. – Groundskeeper

MW I,II,III – Maintenance Worker 1,2 or 3
Supr. – Supervisor
Supt. – Superintendent
Tech. - Technician
WTP – Water Treatment Plant
WTR – Water
WW – Wastewater
WWTP – Wastewater Treatment Plant
Finance Department

Finance Director
(Finance)

Utilities Clerk
1.0 FTE
.53 (Water)
.42 (Wastewater)
.05 (Storm Drainage)

Accounting Technician
1.0 FTE (Finance)

Payroll-HR Specialist
.74 FTE (Finance)

Pro Shop Manager
1.0 FTE (Golf Course)

Municipal Court Clerk
.74 FTE (Municipal Court)

Finance Clerk
1.78 FTE
1.07 (Finance)
.32 (Water)
.30 (Wastewater)
.09 (Storm Drainage)

Pro Shop Staff
1.24 FTE (Golf Course)
Police Department

Chief of Police
0.80 (Police Operations)
0.20 (Police Communications)

Administrative Aide
1.0 FTE
0.75 (Police Operations)
0.25 (Police Communications)

Captain
1.0 FTE
0.85 (Police Operations)
0.15 (Police Communications)

YOUTH PEER COURT
Peer Court Coordinator
0.58 FTE (Peer Court)

PATROL
Sergeant
3.0 FTE
2.70 (Police Operations)
0.30 (Police Communications)

Police Officers
12 FTE (Police Operations)

Community Service Officer
1.4 FTE (Police Operations)

COMMUNICATIONS
Communications Specialist
5.60 FTE
(Police Communications)

Temporary Worker
0.13 FTE (Police Communications)

INVESTIGATIONS
Police Officers
2 FTE (Police Operations)

RECORDS
Records Coordinator
2 FTE (Police Operations)
Library Services Department

Library Services Director
0.92 FTE
(Library)

Librarian
0.92 FTE
(Library)

Senior Library Assistant
0.92 FTE
(Library)

Library Assistant
0.92 FTE
(Library)
Public Works & Development
Department Divisions

Public Works & Development Director
1.0 FTE
.10 (Maint) .10 (Develop) .10 (Bldg)
.10 (Street) .25 (WTR) .25 (WW) .10 (Strm)

Administrative Aides
3.0 FTE
.35 (Eng) .45 (Bldg) .50 (Develop)
.98 (WTR) .13 (Strm) .52 (WW) .07 (Strt Maint)

Facilities & Equipment
Utilities
Wastewater
Water
Planning
Golf Course
Building Inspection
Engineering

(Division Organization Charts follow)
Public Works & Development Department
Division Organization Charts

Facilities Division

- Facilities & Equip Supr
  - 1.0 FTE
  - .27 (Street)
  - .45 (WTR)
  - .08 (Storm)
  - .20 (WW)

- Maintenance Worker
  - 4.0 FTE
  - 2.30 (Maint)
  - .52 (WTR)
  - .80 (Street)
  - .38 (WW)

- Mechanic
  - 2.0 FTE
  - .60 (Street)
  - 1.0 (WTR)
  - .10 (Storm)
  - .30 (WW)

- Custodian
  - 1.0 FTE
  - (Maintenance)

Utilities Division

- Utilities Supr
  - 1.0 FTE
  - .22 (Street)
  - .49 (WTR)
  - .14 (Storm)
  - .15 (WW)

- Utility Leadman
  - 1.0 FTE
  - .22 (Street)
  - .49 (WTR)
  - .14 (Storm)
  - .15 (WW)

- Maintenance Worker
  - 8.0 FTE
  - 1.94 (Street)
  - 3.57 (WTR)
  - 1.31 (Storm)
  - 1.18 (WW)
Public Works & Development Department
Division Organization Charts

Golf Course Division
- Golf Course Superintendent: 1.0 FTE (Golf Course)
- Groundskeepers: 3.46 FTE (Golf Course)

Wastewater Treatment Division
- Wastewater Treatment Plant Supervisor: 1.0 FTE (WWTP)
- Wastewater Treatment Plant Operator: 3.0 FTE (WWTP)

Water Treatment Division
- Water Treatment Plant Supervisor: 1.0 FTE (WTR)
- Water Treatment Plant Operator: 3.0 FTE (WTR)
REVENUE OVERVIEW

General Fund –
The principal sources of revenue in the General Fund are property taxes, franchise fees, state shared revenues, and charges for administrative services from other funds.

Special Revenue Funds –
Special revenue funds account for specific purpose revenues received primarily from intergovernmental sources, charges for service, or taxes such as the State and Local motor vehicle fuel tax, inspection fees, building permit fees, and 9-1-1 tax.

- Street Fund
- Police Communications Fund
- Building Inspection Program Fund
- Housing Rehabilitation Fund
- Assessment Fund
- Bicycle & Footpath Fund
- Small Business Loan Fund
- Narcotics Forfeiture Fund

Enterprise Funds –
These funds account for goods and services provided on a continuing basis to the public. User fees are charged for the services. An enterprise fund is managed similarly to private business and is structured to be self-supporting. Water, wastewater, and storm drainage fees, and rent or sale of property, generate revenue in these funds.

- Water Fund
- Storm Drain Utility Fund
- Wastewater Fund
- Industrial Park Operations Fund

Capital Projects Funds –
Capital Project Funds account for the receipt of fees derived from charges the City imposes on new development through system development fees (SDC).

- Water SDC Fund
- Wastewater SDC Fund
- Storm Drain SDC Fund
- Parks SDC Fund

Reserve Funds –
A type of special revenue fund, a Reserve Fund is established to accumulate money for the cost of any service, project, property, or equipment. Reserve fund revenue is transferred from other funds or through special fees (surcharges).

- General Reserve Fund
- Wastewater Reserve Fund
- Building Inspection Reserve
- Water Reserve Fund
- Storm Drain Reserve Fund
Trust and Agency Funds –
Revenues donated to be used for specified purposes are accounted for in these funds. The stipulations upon the donation may require that only the interest income be used.
Donations, memorials, or gifts from citizens or organizations make up the revenue source for these funds.
- Special Trusts Fund
- Armory Trust Fund
- Housing Development Assistance Trust Fund
GENERAL FUND REVENUES

GENERAL FUND
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

Property taxes comprise 48% of the total revenues. The taxes are generated from a $7.2087 tax rate per $1,000 of assessed values. The county assessor determines the assessed value of the property, bills and collects the taxes and remits collections to the City. The proposed 2020-21 budget is based upon 2% growth in assessed value.

Taxes for 2020-21 will be billed late October 2020, and can be paid in thirds on November 15, February 15, and May 15. Discounts are offered for payment made in full in November and February. For more information about property taxes refer to the Property Tax Summary. Budgeted taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, marijuana tax, state shared revenues; federal/state grants, South Lane Fire and Rescue District for PERS UAL debt reimbursement, and South Lane School District’s contribution to support the School Resource Officer position. These sources total $1,280,120 or 13% of the fund’s total. The revenues are allocated by various formulas.
Franchise fees are the fourth largest revenue source and comprise 7% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2020-21 budget is based upon trend analysis and speculation of the future economy. The fees are based upon a percentage of net sales within city limits. The franchise fees were last increased fiscal year 13-14; a 1.5% increase for electric utilities and a 2% increase for natural gas. The total percentage for both electric and natural gas is 5% of gross revenues. Telecommunications and cable franchise fees are currently at 7%. The sanitation franchise fee is currently 3.5%. The estimated percentages of total franchise fees to be collected by utility category for fiscal year 2020-21 are as follows:

<table>
<thead>
<tr>
<th>Utility Category</th>
<th>Estimated Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charter Communications</td>
<td>9.92%</td>
</tr>
<tr>
<td>Century Link</td>
<td>2.9%</td>
</tr>
<tr>
<td>Natural Gas Northwest Natural Gas</td>
<td>9.92%</td>
</tr>
<tr>
<td>Cottage Grove Garbage Service</td>
<td>8.55%</td>
</tr>
<tr>
<td>Emerald People’s Utility District</td>
<td>13.74%</td>
</tr>
<tr>
<td>PacifiCorp</td>
<td>54.97%</td>
</tr>
</tbody>
</table>

The General Fund also receives Administrative Fees from a number of Enterprise Funds, Reserve Funds, and Capital Project Funds. The fees are allocated based on the amount of expenditures incurred in those funds the preceding year.

Certain departments provide services for which fees can be charged or fines can be assessed.
PROPERTY TAX SUMMARY

The State of Oregon has a constitutional limit on property taxes for governmental operations. Under the limitation, tax revenue is separated into those for public schools and those for local governments. The limitation specifies a maximum rate for all local government operations of $10.00 per $1,000 of real market value, while schools are similarly limited to a $5.00 maximum rate.

In May 1997, voters approved Measure 50 which separated real market value from assessed value and rolled back assessed values to 90% of 1995-96 and limited future increases of taxable assessed values to 3% per year, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate provided a Majority approves at a general election either in an even numbered year, or at any other election in which at least 50% of registered voters cast a ballot.

Cottage Grove’s permanent tax rate is $7.2087 per $1,000 of assessed valuation. Taxes from the permanent rate are recorded in the General Fund. No local initiative is outstanding for property taxes.

The real market value at fiscal year-end 2019-20 was $1,234,441,910; the assessed value was $698,841,593; assessed value was approximately 56.7% of market value.
### Where Every Penny of Your Tax Dollar Goes

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>FY 2020-21</th>
<th>ADOPTED</th>
<th>DEPARTMENT</th>
<th>FY 2020-21</th>
<th>ADOPTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative:</td>
<td></td>
<td></td>
<td>Library Services:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Council</td>
<td>52,350</td>
<td></td>
<td>Library</td>
<td>478,485</td>
<td></td>
</tr>
<tr>
<td>City Manager</td>
<td>520,270</td>
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<td>Total Library Services</td>
<td>478,485</td>
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<tr>
<td>Finance</td>
<td>452,725</td>
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<td>TOTALS:</td>
<td>7,556,550</td>
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<td>Community Services</td>
<td>206,300</td>
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<td>Non-Departmental *</td>
<td>2,418,935</td>
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<tr>
<td>Community Promotions</td>
<td>168,500</td>
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</tr>
<tr>
<td><strong>Total Administration</strong></td>
<td><strong>1,400,145</strong></td>
<td></td>
<td><strong>TOTAL GENERAL FUND</strong></td>
<td><strong>9,975,485</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Public Safety:
- Police Operations: 3,051,955
- Municipal Court: 93,520
- Court Support Services: 78,450
- Youth Peer Court: 32,415

**Total Public Safety**: 3,256,340

#### Public Works:
- Maintenance: 488,865
- Engineering: 384,045
- Broadband Services: 347,810
- Development: 1,200,860

**Total Public Works**: 2,421,580

Admin. $ 0.14  
Public Safety $ 0.33  
Public Works $ 0.24  
Comm. Serv. $ 0.05  
Non-Depart. $ 0.24

* Non-Departmental includes a contingency for the General Fund of $353,705, Transfers to Other Departments of $1,183,005, and an Unappropriated Ending Fund Balance of $588,225.
# City of Cottage Grove
## Personal Services Summary
### General/Public Safety
#### FY 2020-21

<table>
<thead>
<tr>
<th>Position Description</th>
<th>FTE</th>
<th>CITY MANAGER</th>
<th>FINANCE</th>
<th>POLICE</th>
<th>MUNI.</th>
<th>YOUTH</th>
<th>PEER COURT</th>
<th>POLICE COMM.</th>
<th>LIBRARY</th>
<th>COMM. CENTER</th>
<th>TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Manager</td>
<td>1.00</td>
<td></td>
<td></td>
<td>143,700</td>
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<td></td>
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<td></td>
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<td>143,700</td>
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<td>Assistant to CM/HR Director</td>
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<td></td>
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<td>37,250</td>
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<td>Administrative Assistant</td>
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<td></td>
<td>67,800</td>
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<td></td>
<td>67,800</td>
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<tr>
<td>Finance Director</td>
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<td></td>
<td>108,900</td>
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<td>108,900</td>
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<td>Accounting Tech.</td>
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<td>54,300</td>
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<td>Payroll - HR Specialist</td>
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<td>50,800</td>
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<tr>
<td>Finance Clerk</td>
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<td>42,750</td>
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<td>Court Clerk</td>
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<td></td>
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<td>36,550</td>
</tr>
<tr>
<td>Police Chief</td>
<td>1.00</td>
<td></td>
<td></td>
<td>116,505</td>
<td>93,200</td>
<td>23,305</td>
<td></td>
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<td>116,505</td>
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<tr>
<td>Administrative Aide (Police)</td>
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<td></td>
<td>60,675</td>
<td>45,500</td>
<td>15,175</td>
<td></td>
<td></td>
<td></td>
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<td>60,675</td>
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<td>Police Captain</td>
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<td></td>
<td>96,210</td>
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<td>14,410</td>
<td></td>
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<td>96,210</td>
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<td>Police Sergeant</td>
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<td></td>
<td>225,230</td>
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<td>Patrol Officers</td>
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<td>821,500</td>
<td>821,500</td>
<td>821,500</td>
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<td></td>
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<td>Records/Evidence Coordinator</td>
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<td></td>
<td>107,160</td>
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<td>Temporary Worker</td>
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<td>Peer Court Coord.</td>
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| TOTAL                         | 2,699,565| 248,750| 256,750| 1,408,460| 36,550| 26,600| 380,985| 234,220| 107,250|

| TOTAL FTE                     | 41.44    | 2.50   | 3.81   | 22.50    | 0.74  | 0.58  | 6.63   | 3.68  | 2.00   |

*FTE = Full Time Equivalents*
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FY2018-19 ALL FUNDS FTE TOTAL: 87.05
FY2017-18 ALL FUNDS FTE TOTAL: 79.44
FY2016-17 ALL FUNDS FTE TOTAL: 79.02
FY2015-16 ALL FUNDS FTE TOTAL: 77.92
FY2014-15 ALL FUNDS FTE TOTAL: 80.06
FY2013-14 ALL FUNDS FTE TOTAL: 77.48
FY2012-13 ALL FUNDS FTE TOTAL: 79.58
FY2011-12 ALL FUNDS FTE TOTAL: 78.18
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