
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.



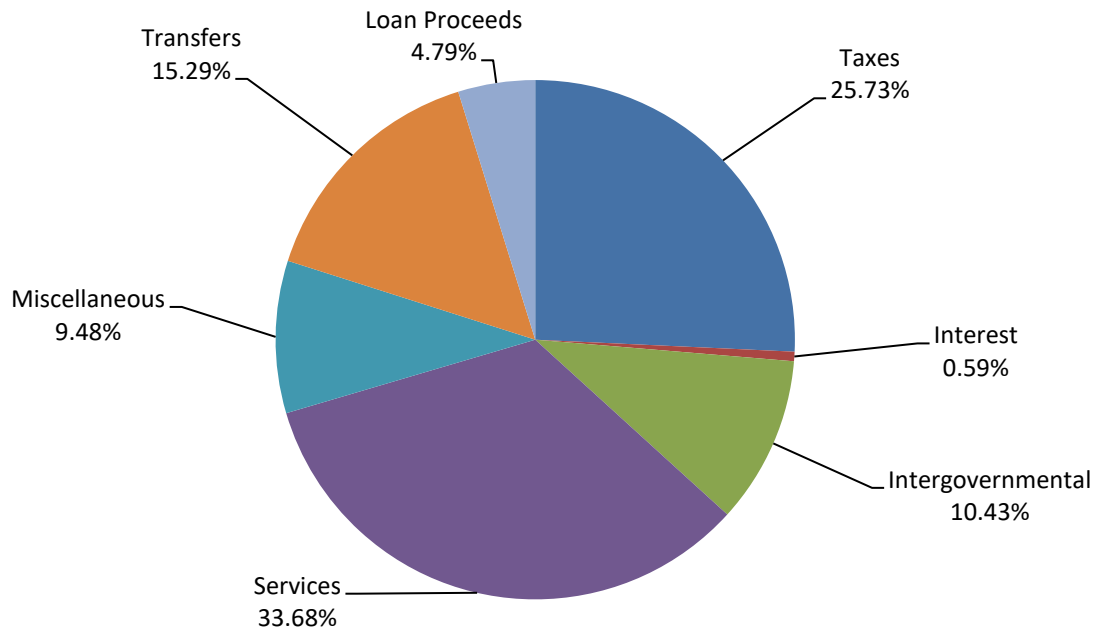
SUMMARY OF RESOURCES AND REQUIREMENTS

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.

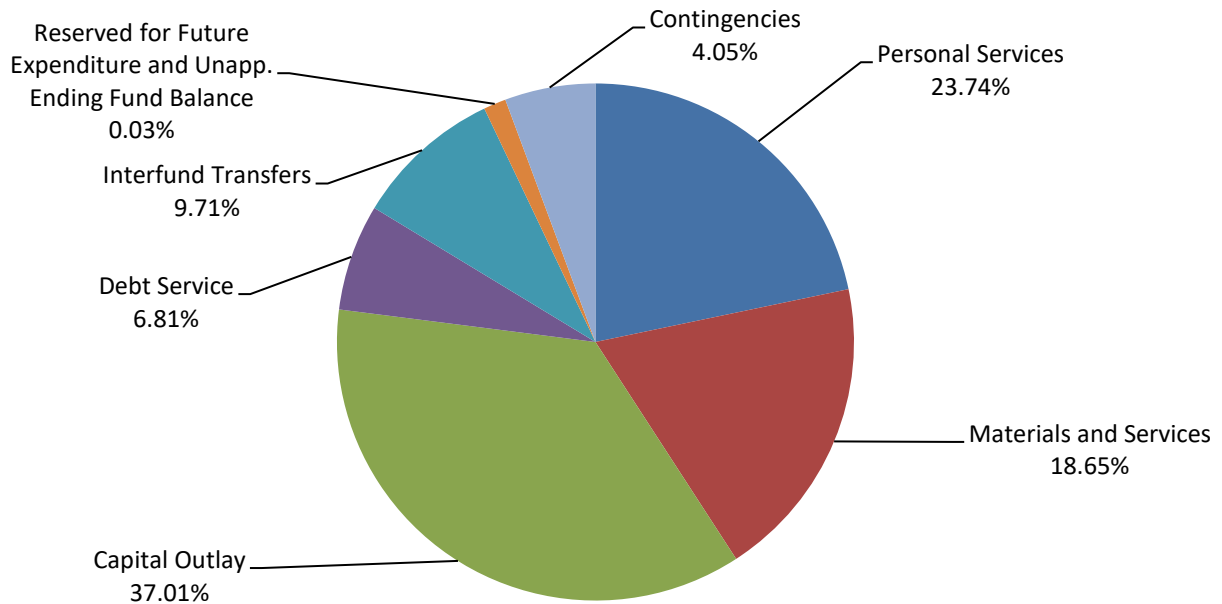
Two-year comparisons of budgeted resources and requirements are presented.

	Actual 2017-18	Actual 2018-19	Budget 2019-20	Adopted 2020-21
RESOURCES:				
Taxes	5,684,332	6,382,198	6,286,535	6,389,285
Interest	179,069	285,843	176,150	146,245
Intergovernmental	1,151,076	941,700	3,398,225	2,588,565
Services	7,669,525	9,815,027	7,940,140	8,362,170
Miscellaneous	2,074,658	1,350,542	2,184,435	2,353,785
Transfers	3,173,744	3,478,551	4,026,075	3,796,825
Loan proceeds	86,850	0	9,079,600	1,190,000
Beginning fund balance	10,536,058	11,594,751	11,313,890	15,400,245
Total Resources	<u>30,555,313</u>	<u>33,848,612</u>	<u>44,405,050</u>	<u>40,227,120</u>
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	<u>18,631,584</u>	<u>21,816,633</u>	<u>43,828,050</u>	<u>39,638,895</u>
Ending Balance	11,923,729	12,031,979	577,000	588,225
Requirements + End. Bal.	<u>30,555,313</u>	<u>33,848,612</u>	<u>44,405,050</u>	<u>40,227,120</u>

All Funds - Budgeted Sources of Revenue (2020-21)



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

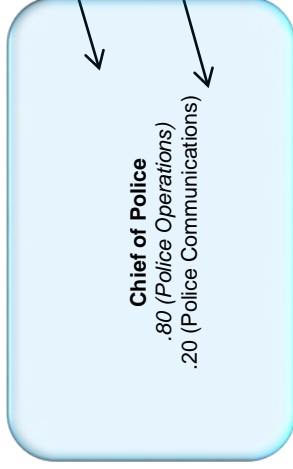








Organizational Chart Legend



- 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).

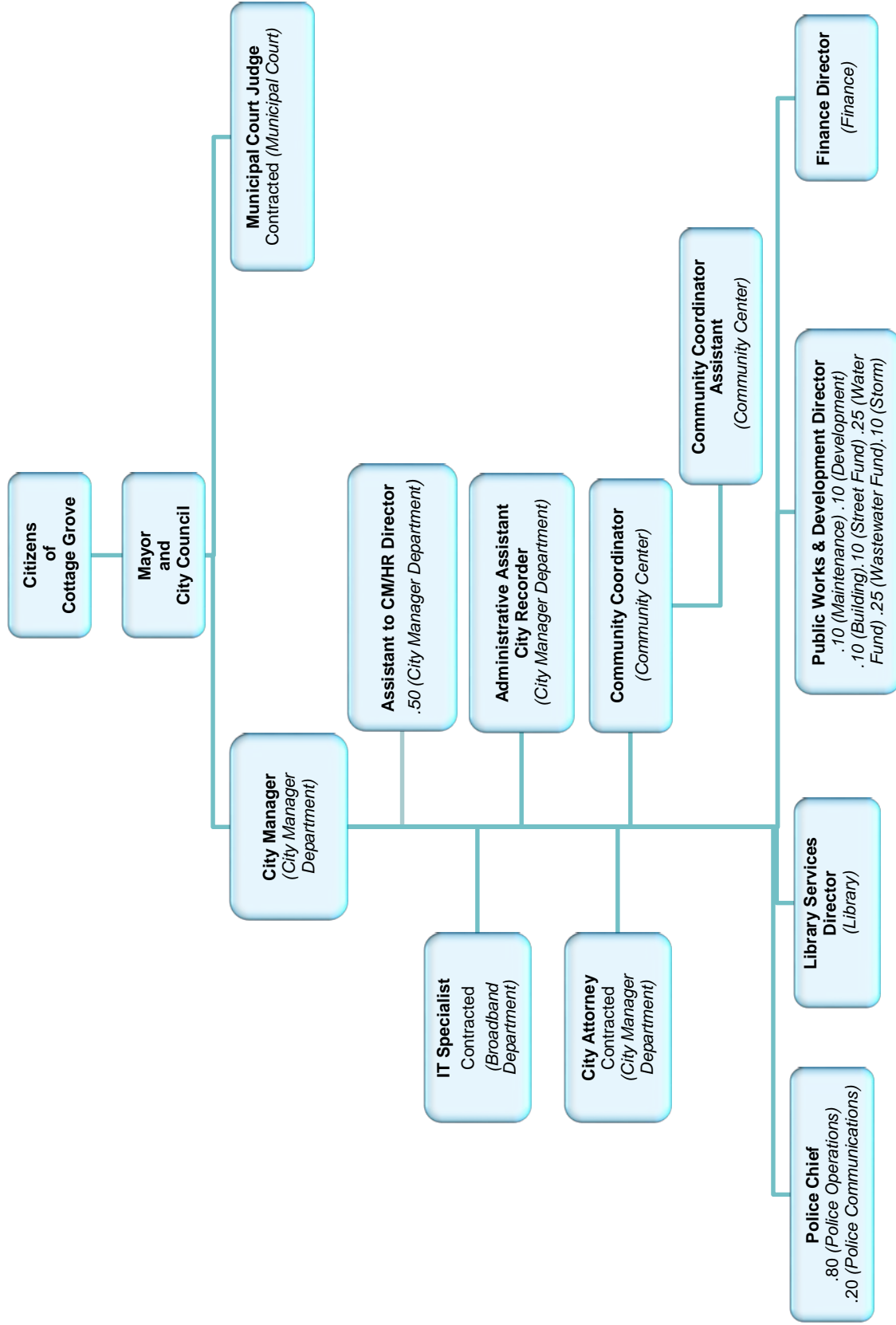
Abbreviation Legend

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

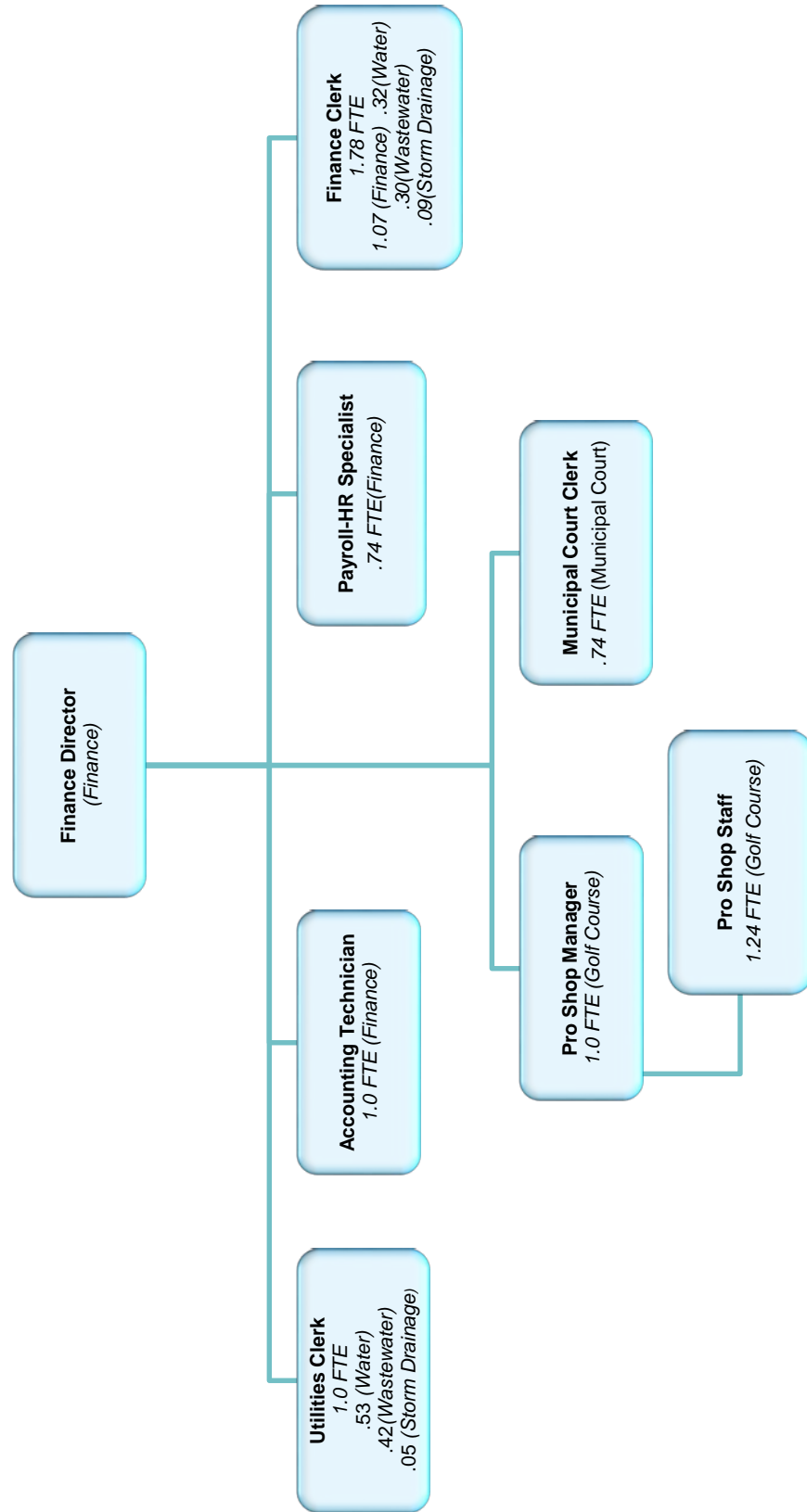
MW I,II,III - Maintenance Worker 1,2 or 3
 Supr. - Supervisor
 Supt. - Superintendent
 Tech. - Technician
 WTP - Water Treatment Plant
 WTR - Water
 WW - Wastewater
 WWTP - Wastewater Treatment Plant

City of Cottage Grove, Oregon

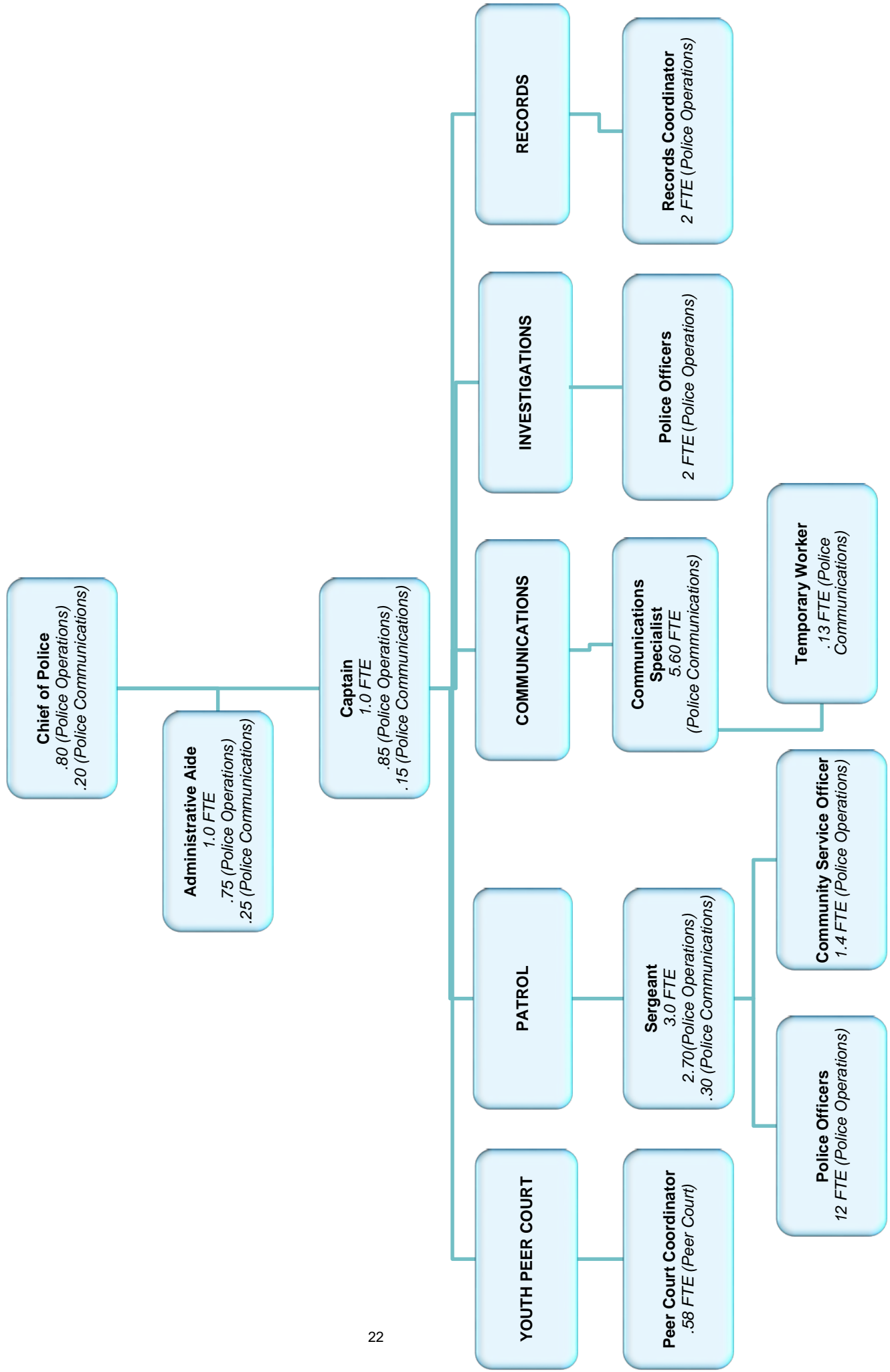
Organizational Chart



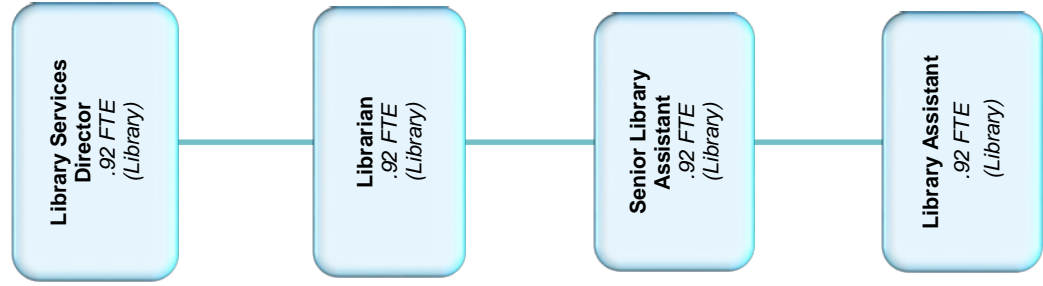
Finance Department



Police Department

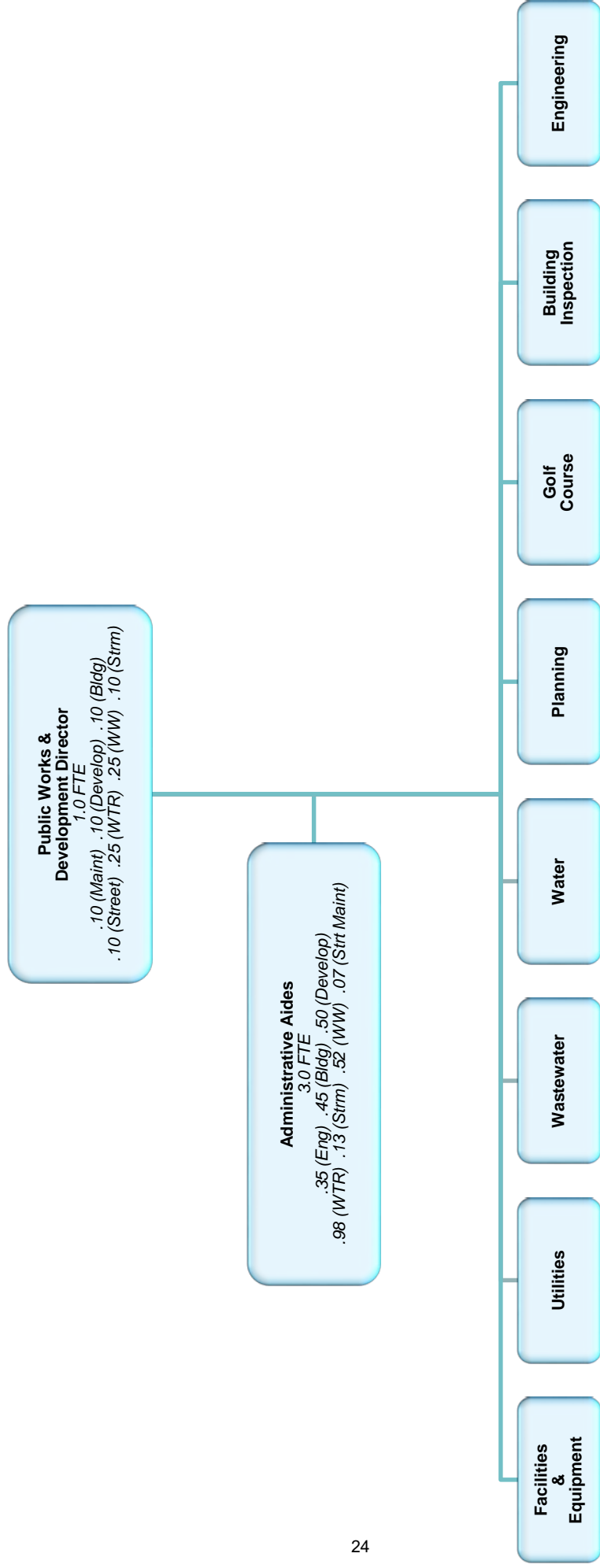


Library Services Department



Public Works & Development

Department Divisions

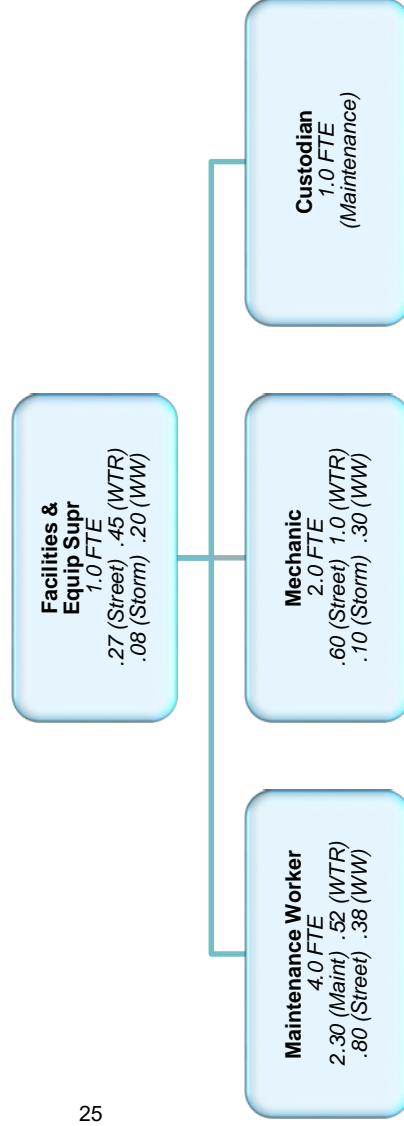


(Division Organization Charts follow)

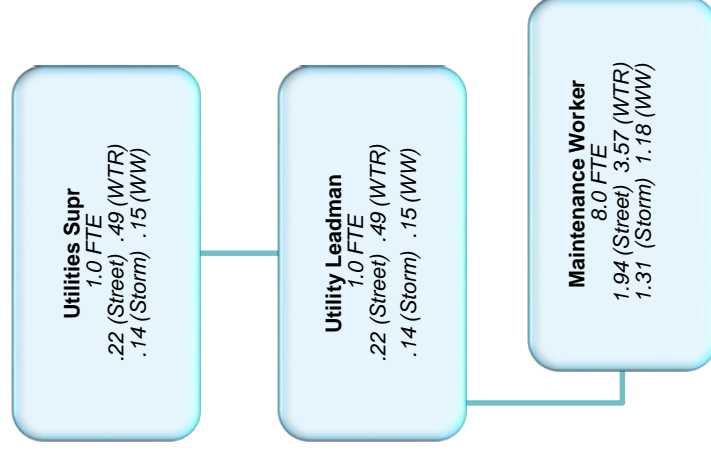
Public Works & Development Department

Division Organization Charts

Facilities Division



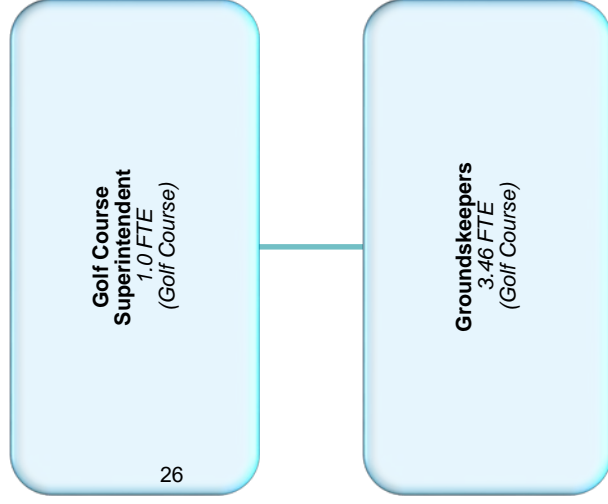
Utilities Division



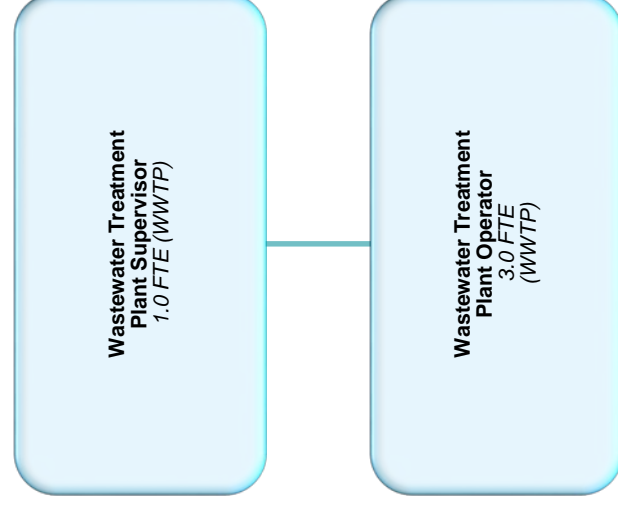
Public Works & Development Department

Division Organization Charts

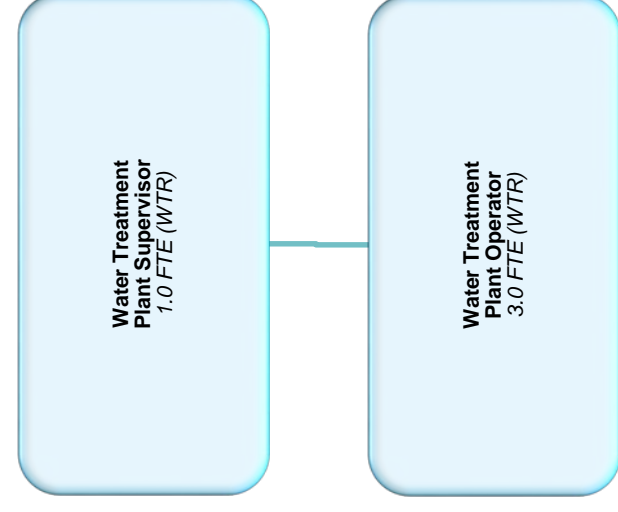
Golf Course Division



Wastewater Treatment Division



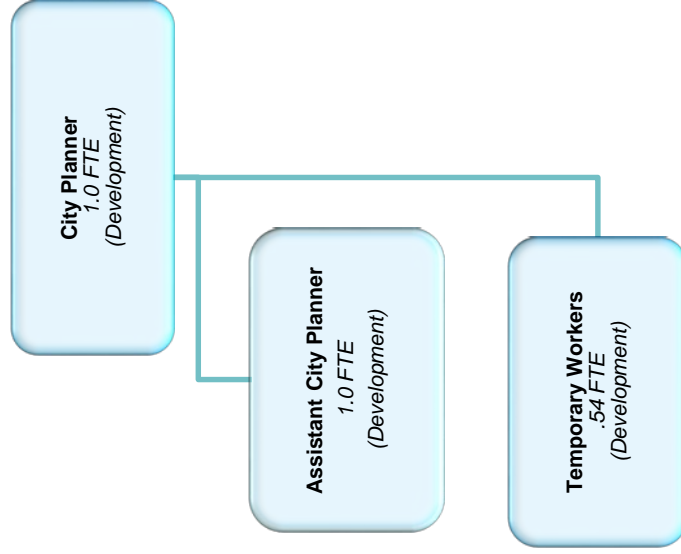
Water Treatment Division



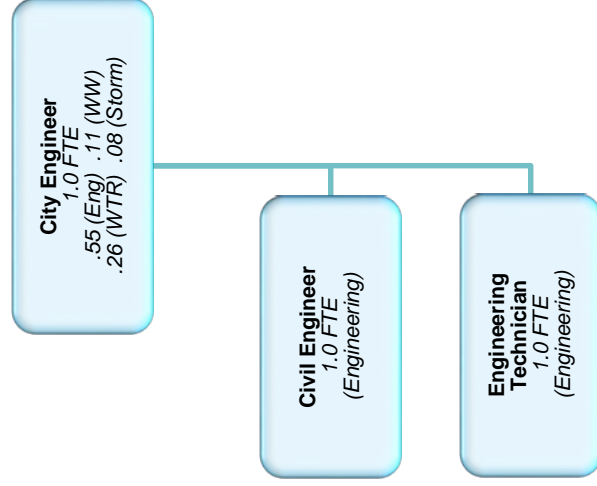
Public Works & Development Department

Division Organization Charts

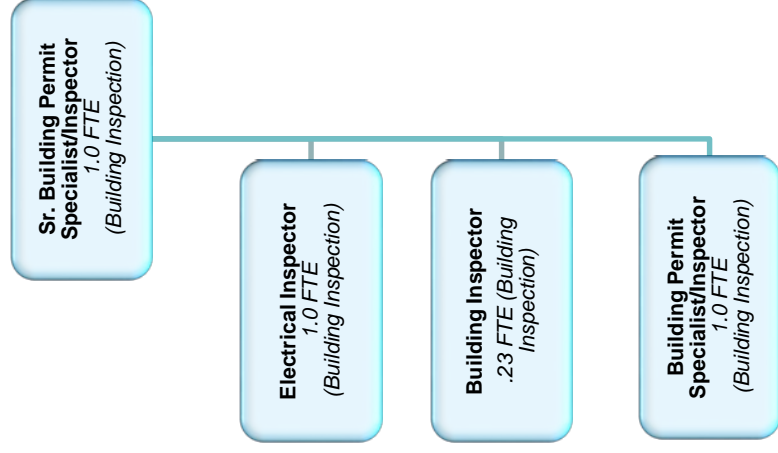
Planning Division



Engineering Division



Building Inspection Division





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	Assessment Fund
Police Communications Fund	Bicycle & Footpath Fund
Building Inspection Program Fund	Small Business Loan Fund
Housing Rehabilitation 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	Wastewater Fund
Storm Drain Utility 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	Street 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	Water Reserve Fund
Wastewater Reserve Fund	Storm Drain Reserve Fund
Building Inspection Reserve	

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

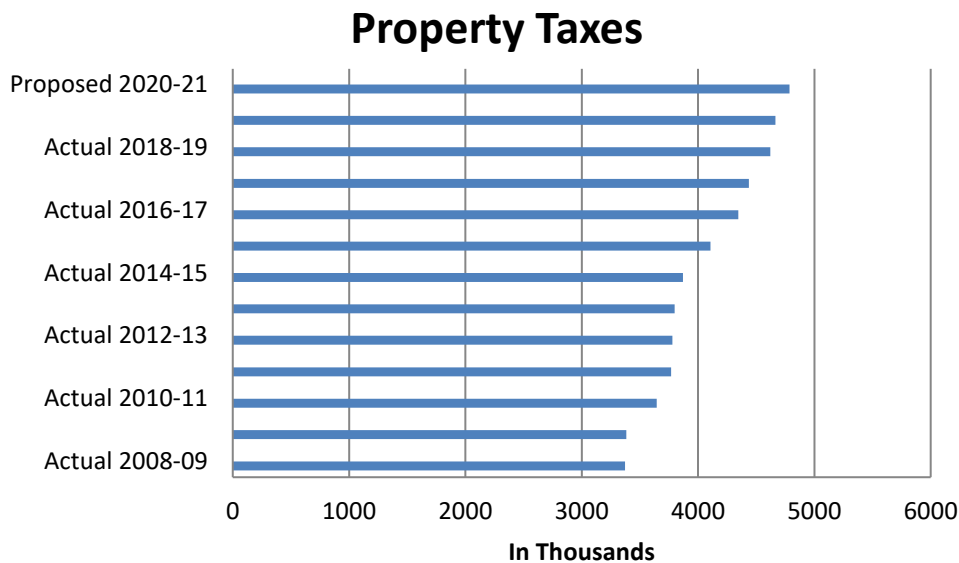
GENERAL FUND REVENUES

GENERAL FUND

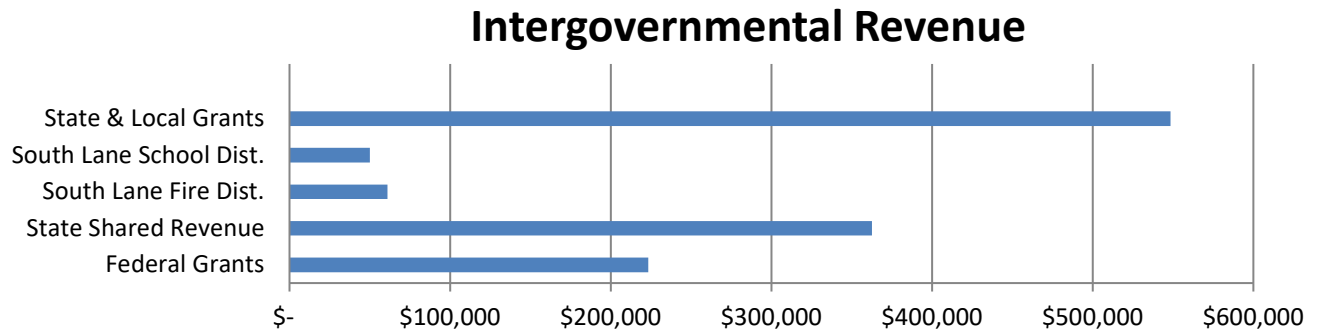
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

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.

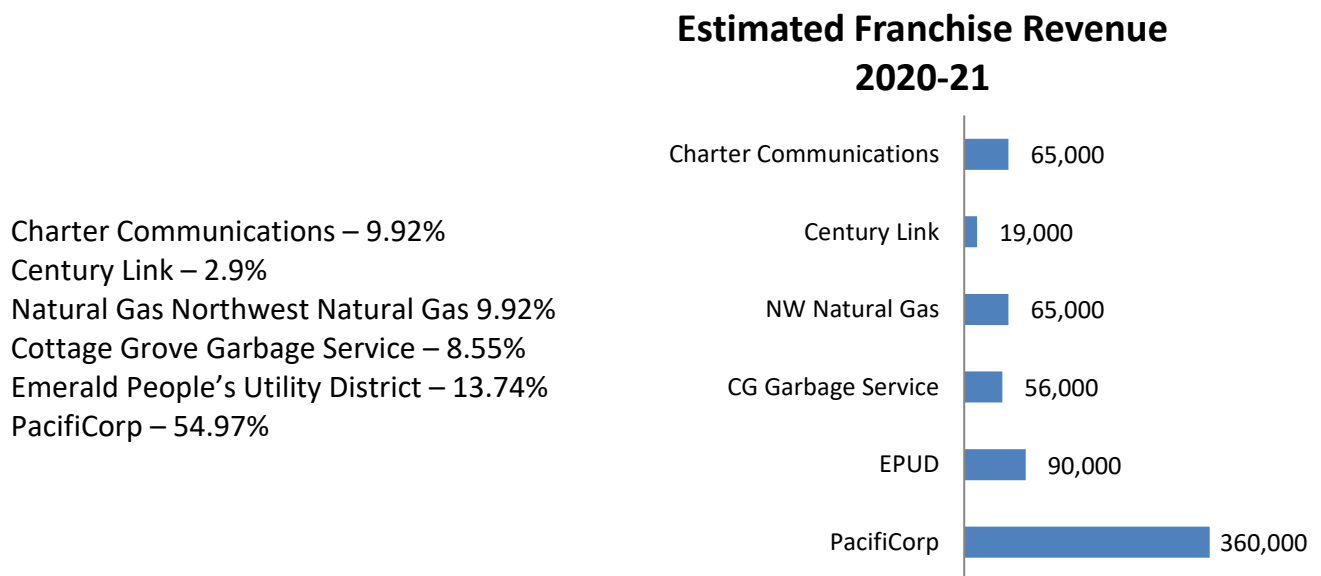
Taxes for 2020-21 will be billed late October 2020, and can be paid in thirds on November 15, February 15, and May 15. Discounts are offered for payment made in full in November and February. For more information about property taxes refer to the Property Tax Summary. Budgeted taxes are less than levied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



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.

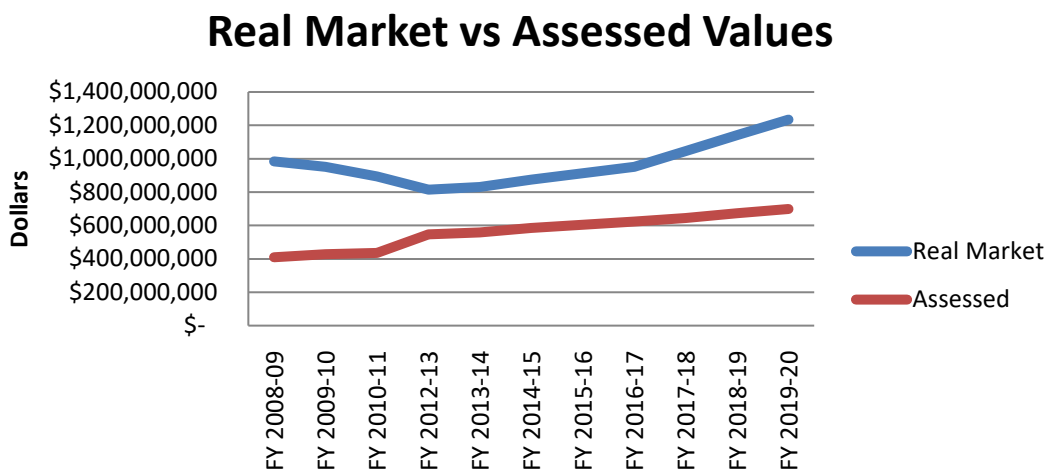
Certain departments provide services for which fees can be charged or fines can be assessed.

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

DEPARTMENT	FY 2020-21 ADOPTED
Administrative:	
City Council	52,350
City Manager	520,270
Finance	452,725
Community Services	206,300
Community Promotions	168,500
Total Administration	1,400,145
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

DEPARTMENT	FY 2020-21 ADOPTED
Library Services:	
Library	478,485
Total Library Services	478,485
TOTALS:	7,556,550
Non-Departmental *	2,418,935
TOTAL GENERAL FUND	9,975,485

* 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.

Admin.
\$.14

Public Safety \$.33

Public Works
\$.24

Comm.
Serv.
\$.05

Non-Dept.
\$.24



CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY 2020-21

POSITION DESCRIPTION	FTE	SALARY	CITY MANAGER	FINANCE	POLICE OPS	MUNI. COURT	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	1.00	143,700	143,700								143,700
ASSISTANT TO CM/HR DIRECTOR	0.50	37,250	37,250								37,250
ADMINISTRATIVE ASSISTANT	1.00	67,800	67,800								67,800
FINANCE DIRECTOR	1.00	108,900		108,900							108,900
ACCOUNTING TECH.	1.00	54,300		54,300							54,300
PAYROLL - HR SPECIALIST	0.74	50,800		50,800							50,800
FINANCE CLERK	1.07	42,750		42,750							42,750
COURT CLERK	0.74	36,550				36,550					36,550
POLICE CHIEF	1.00	116,505			93,200			23,305			116,505
ADMINISTRATIVE AIDE (POLICE)	1.00	60,675			45,500			15,175			60,675
POLICE CAPTAIN	1.00	96,210			81,800			14,410			96,210
POLICE SERGEANT	3.00	225,230			202,600			22,630			225,230
PATROL OFFICERS	13.00	821,500			821,500						821,500
COMMUNITY SERVICE OFFICER	1.40	56,700			56,700						56,700
RECORDS/EVIDENCE COORDINATOR	2.00	107,160			107,160						107,160
COMMUNICATIONS SPEC.	5.60	298,805						298,805			298,805
TEMPORARY WORKER	0.13	6,660						6,660			6,660
PEER COURT COORD	0.58	26,600					26,600				26,600
LIBRARY SERVICES DIRECTOR	0.92	85,950							85,950		85,950
LIBRARIAN	0.92	66,700							66,700		66,700
SENIOR LIBRARY ASSISTANT	0.92	45,250							45,250		45,250
LIBRARY ASSISTANT	0.92	36,320							36,320		36,320
COMMUNITY COORDINATOR	1.00	67,500								67,500	67,500
COMMUNITY COORDINATOR ASSISTANT	1.00	39,750								39,750	39,750
TOTAL	41.44	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

**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
/COMMUNITY DEVELOPMENT
FY 2019-20**

POSITION DESCRIPTION	FTE	SALARY	MAINT.	ENG.	COMM. DEV.	ST. MAINT.	ST. SWPG.	BLDG. INSPECT.	WATER DIST.	WATER PROD.	WW COL.	WWTP	GOLF	STORM DRAIN	TOTALS
PUBLIC WORKS & DEVELOPMENT DIRECTOR	1.00	110,180	11,020		11,020			11,020	17,620	9,920	17,620	9,920		11,020	110,180
BUILDING PERMIT SPECIALIST/INSPECTOR	1.00	59,370						59,370							59,370
SR BUILDING PERMIT SPECIALIST/INSPECTOR	1.00	92,230						92,230							92,230
ELECTRICAL INSPECTOR	1.00	92,230						92,230							92,230
BUILDING INSPECTOR	0.23	12,550						12,550							12,550
WWTP SUPERVISOR	1.00	78,850										78,850			78,850
WATER PRODUCTION SUPERVISOR	1.00	82,120								82,120					82,120
UTILITY MAINTENANCE SUPERVISOR	1.00	77,195				17,000		37,775			11,620			10,800	77,195
FLEET & FACILITIES MANAGER	1.00	85,970				17,325	3,950	31,500		3,950	16,500	3,945		8,800	85,970
UTILITY MAINTENANCE WORKERS	21.00	1,192,475	124,800			156,325	33,170	336,135		189,715	107,335	159,420		85,575	1,192,475
CITY ENGINEER	1.00	93,635						51,275						7,840	93,635
CIVIL ENGINEER	1.00	87,625						87,625							87,625
ENGINEERING TECHNICIAN	1.00	38,200						38,200							38,200
ADMIN. AIDE-CD	1.00	42,970			12,890			2,150			2,150				42,970
ADMIN. AIDE-PUB. WORKS	1.00	61,135			18,335						9,170	3,060		3,060	61,135
ADMIN. AIDE-SHOP	1.00	46,860			12,225	3,245		22,225		5,175	9,265	3,245		3,705	46,860
UTILITIES CLERK	1.00	53,470						28,350			22,440			2,680	53,470
FINANCE CLERKS	0.71	28,505						12,795			12,110			3,600	28,505
CUSTODIAN	1.00	36,525				36,525									36,525
GOLF SHOP MANAGER	1.00	52,655											52,655		52,655
GOLF SHOP ASSISTANTS	1.24	31,370											31,370		31,370
GOLF COURSE SUPERINTENDENT	1.00	79,900											79,900		79,900
REGULAR PART TIME WORKER - GOLF	3.46	109,050											109,050		109,050
CITY PLANNER	1.00	82,600													82,600
ASSISTANT CITY PLANNER	1.00	47,550													47,550
TEMPORARY WORKER - PLANNING	0.54	4,000													4,000
TOTAL		2,779,220	172,345	197,585	170,285	204,915	37,120	286,735	524,670	298,605	218,465	258,440	272,975	137,080	4,000
TOTAL FTE	47.18		3.40	2.90	3.14	3.57	0.65	3.78	8.42	4.44	3.60	4.36	6.70	2.22	
FY2020-21 ALL FUNDS FTE TOTAL		88.62													
FY2019-20 ALL FUNDS FTE TOTAL		90.42													
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													
FY2010-11 ALL FUNDS FTE TOTAL		77.20													