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, Municipal Court Support Services, Youth Peer Court, Maintenance, Engineering, Broadband Services, Development, Library Services, Community Services, Community Promotions and Internal Support Department. The General Fund also includes 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, Narcotics Forfeiture Fund, Bicycle and Foot Path Fund, Building Inspection Program Fund, and the Housing Rehabilitation 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 cityowned properties that are for sale, as well as maintenance of the city-owned property within the Industrial Park.

CAPITAL PROJECTS FUND

Capital Project Funds account for and budget the receipt of fees derived from charges the City imposes on new development. Funds can only be used on specific projects as designated by State Law. Capital Project Funds include the Water System Development Charges (SDC), Wastewater SDC, Storm Drain SDC, Street SDC, and Parks SDC.

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.

DEBT FUNDS

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.

TRUST OR FIDUCIARY FUNDS

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.



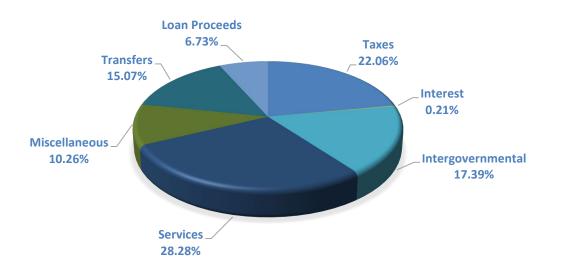
SUMMARY OF RESOURCES AND REQUIREMENTS

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.

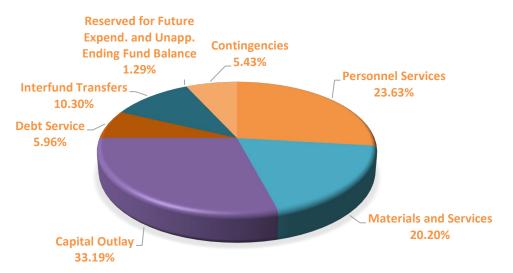
	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
RESOURCES:				
Taxes	6,286,535	6,729,585	6,610,090	7,056,750
Interest	176,150	113,170	123,610	65,758
Intergovernmental	3,398,225	2,882,254	1,679,875	5,564,180
Services	7,940,140	8,602,448	8,500,510	9,044,290
Miscellaneous	2,184,435	2,386,030	2,411,675	3,281,485
Transfers	4,026,075	3,846,881	4,346,670	4,819,845
Loan proceeds	9,079,600	0	1,725,000	2,155,000
Beginning fund balance	11,313,890	16,888,277	14,923,313	14,151,171
Total Resources	\$ 44,405,050	\$ 41,448,645	\$ 40,320,743	\$ 46,138,479
REQUIREMENTS:				
Personnel services	9,119,495	8,554,934	10,567,325	10,902,370

Requirements + End. Bal.	\$	44,405,050	\$	28,328,278	\$	40,320,743	\$	46,138,479
		,		,				,
Ending Balance		577,000		588,225		579,040		592,850
Total Requirements	Ş	43,828,050	Ş	27,740,053	Ş	39,741,703	Ş	45,545,629
	ć	43,828,050	Ś	27 740 052	Ś		ć	, ,
Contingencies		2,280,925		0		2,728,080		2,505,270
Reserved for Future Exp.		11,750		0		3,000		3,000
Interfund transfers		4,052,140		3,846,881		4,412,475		4,753,220
Debt Service		2,795,410		2,702,306		2,794,015		2,750,245
Capital outlay		17,292,255		7,711,901		11,486,903		15,310,490
Materials and services		8,276,075		4,924,031		7,749,905		9,321,034
Personnel services		9,119,495		8,554,934		10,567,325		10,902,370

ALL FUNDS - BUDGETED SOURCES OF REVENUE (2022-23)



ALL FUNDS - BUDGETED CATEGORIES OF EXPENSES (2022-23)





Tester for the constraint of the constraint														AAAA	2222A	AANAAN	AAA/AL										
1000 1000 <th< td=""><td>Charges for services</td><td>624.945</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>0000</td><td></td><td></td><td></td><td></td><td></td><td></td><td>1.490.000</td><td>1.439.200</td><td>600.000</td><td></td><td></td><td></td><td></td><td>\$9.04</td><td>59.044.290 Charaes for services</td></th<>	Charges for services	624.945							-			0000							1.490.000	1.439.200	600.000					\$9.04	59.044.290 Charaes for services
Montenent Montenent <t< td=""><td>Federal, State and all other Grants, Giffs, Alboations and Donations</td><td>2,648,130</td><td>2,625,000</td><td></td><td>228,850</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>~</td><td></td><td></td><td>\$5,564,180 Federal, State and all other Grants, Gifts, Alocations and Donations</td></t<>	Federal, State and all other Grants, Giffs, Alboations and Donations	2,648,130	2,625,000		228,850																			~			\$5,564,180 Federal, State and all other Grants, Gifts, Alocations and Donations
$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	Revenue from B onds and Other D ebt	955,000		1,200,000																						\$2,15	52,155,000 Revenue from Bonds and Other Debt
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $	Other taxes	533.350	1.235.000				8,400																			\$1,75	51.756.750 Other taxes
	Interest exminus	20.000	250	200	000	250	100	1000	50	5.000	3.500	500					2.000	10	2.000	3.000	6.000	300		350	48		565.758 Interest exmines
	Mfsz elta neous	155,270	2,250					200					000			225,000				100						\$1,26	51267,320 Miscellaneous
$ \ $	Interfund Transfers/Internal Service Reimbursements	0	440,000		356.535		20,000	1.000								0		579,000	240,000	300,000	85,000		748,310			5481	54.819.845 Interfund Transfer/Internal Service Reimbursements
Temportery Exercise	Revenue Total	\$11046.395		\$1.200.500	\$585.685	\$24.415	\$28500	\$837.500									\$42.000			\$1.742.300	\$691,000		748.310				\$32.072.308 Revenue Total
Nume Num Nume Num Nume Nume N	TOTAL RESOURCES	\$14,018,550		\$1,366,510	\$935,685	\$91,085											\$592,000										\$46,138,479 TOTAL RESOURCES
Monta State State <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																											
(a) (b) (b) <th>REQUIREMENTS</th> <th></th> <th>REQUIREMENTS</th>	REQUIREMENTS																										REQUIREMENTS
Three UNLING 0.40.0 10	Personnel Services	\$5,768,665	\$499,160		\$833,745	\$16,220		\$501,835	51			8,820														\$10,90	510,902,370 Personnel Services
Inclusion Location	Materials and Services	3.496.170	458.630	220.000	85,360	29,000	6,000	333.805	10.050								104.620	125.100	484.070	332.875	219.710						\$9.321.034 Materials and Services
efer 217.145 8.700 1530 256 2 0.0 237 71.40 84.00 130 231 71.40 84.00 130 71.40 84.00 130 71.40 74.40	Capital Outlav	1004.500		1.146.510	1.000	36.500	40,000						1.462.5				487.380	503.910	1.621.475	1.237.000	2.096.455	153.300			13		515.310.490 Careltal Outlay
(b) 217.1/18 0.70 13.0	Deta Service							1,935														2	748,310			\$2,75	\$2,750,245 Debt Service
0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Interfund Transfers	2.217.435	30.740		15,580	2.065	•	50.000					1890						909.455	961.220	91,335	1.000				\$475	54.753.220 Interfund Transfers
92.20 1401.12 1401.12 1441.00 1144.00 1141.00 141.00 142.00 2.144.00 241.10 1444.00 241.10 1770.00 141.10 144.00 1	Conting encies	00673866	148.970			7.300	12500	149.925					1210					000'09	52.000	51.205	98.500					\$2.50	52505.270 Continuencies
92,002 31401139 3140139 35,045,00 30,045,0 31,045,0 31,045,0 31,045,0 314,05 31,045,0	Special Payments																										50 Special Payments
	Unappropriated Ending Balance and Reserved for Future Expenditure	592,850																							3,000	\$59.	\$595,850. Unappropriated Ending Balance and Reserved for Future Expenditure
	DATE PROBINITY IN THE PLANE	011010 200	000 000 000	010 100 010	40.10 6.00	001 000	000000	11 001 200	10000	0 L0	20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 400 0100	0011 10 001	AS 1612 AN	000 L 100 V	11 600 000	000 000	010000	MAR 124 13	0 000 LES L1	000 000 1		10 01001		1 414 614	11 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	AATU MAAA ULA AATU AATU AATU AATU AATU AATU AA
		1000010000	000000000	0100000000	100/0000	6007160	100000	0000100000	A 100000	100000	510 01/00 01/00 000	1000 0000	101110 0010	101000 000	1007930	0000000000	00077660	ATAX666	0000 Lane	240040040	0000000	140 AAC 1670	110.010		100 1100	1994 AV44	40179 IV/176 MUXMMM10113

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Fines & forfeitures	117,200	~			24,165	×																				S141,	S141,365 Fines & forfeitures
System development fees													200.000	50.000	40.000	100,000	40.000									\$430.0	\$430.000 System development fees
Changes for services	624.945								1.945.000	2.545.145	400,000								1.490.000	1.439.200	600,000					\$2044.	\$9.044.290 Charaes for services
Federal, State and all other Grants, Gifts, Allocations and Donations	ons 2,648,130	2,625,000		228,850																					37,200 25	25,000 \$5,564,3	\$5,564,180 Federal, State and all other Grants, Gifts, Allocations and Donations
Revenue from B onds and Other Debt	955,000		1,200,000																							\$2,155,1	\$2,155,000 Revenue from Bonds and Other Debt
Other taxes	533,350	0 1.255.000				8,400																				\$1,756.1	\$1,756,750 Other taxes
Interest comings	20.000	250	005 0	000	0 250	001	0 1000	30 50	5.000		500	100	30.000	1.500	2.500	5,000	2.000	10	2.000	3.000	6.000	300		350	48	1500 565.7	565.758 Interest camines
Miss dia neous	155,270	2,250					200	0	6,400	16,500	1,600	860,000				225,000				100						\$1267	\$1,267,320 Miscellaneous
Interfund Transfers/Internal Service Reimbursements	0	000'0#1 000		356.535	*	20,000	0 1.000	0								•		579.000	240.000	300,000	85,000	50.000 2	2.748.310			54819.5	\$4.819.845 Interfund Transfers/Internal Service Reimbursements
Revenue Total	\$11046.395	5 \$4.282.500	0 \$1.200.500	5585.685	5 \$24.415	5 \$28500	0 \$837.500		\$1.956.400	550 \$1.956.400 \$2.565.145 \$402.100	\$402.100	\$860.100	\$210.000	\$51.500	\$42.500	\$330,000	\$42.000	\$579.010	\$1.732.000	\$1.742.300	\$691,000	\$50.300 \$2	\$2.748.310	\$350 \$31	\$37.248 \$26	\$26500 \$32.072.3	\$32.072.308 Rewenue Total
IOI AL RESOURCES	10CES \$10,018,550	000/180/46 0	0 \$1,366,510	029/0556	C80/166 G	000,800 0	000/10/10 0	000/004 00	004/950/26	CP1'C88'74	2486,000	001,588	>1,//u/u00	WC,188¢	2612,200	\$1,600,000	2594,000	010K294	25,067,000	\$4,582,500	000/900/26	\$154,50U \$2	\$2,/48,310 \$2	2/6 061,1076	3/3,544 3312	12,100 346,138,	\$312,000 \$45,138,A79 IOTAL RESOURCES
and other states of the second states of the second states of the second states and second states of the second st																											And a contract of the second
e T waterwaterhouse																											NEQUINEMEN 13
Personnel Services	\$5,768,665	5 \$499,160	-	\$833,745	5 \$16,220	-	\$501,835	\$	\$1,550,955	\$1,472,970	\$258,820															\$10,902	\$10,902,370 Personnel Services
Materials and Services	3.496.170	1 458,630	0 220.000	85,360	0 29,000	00079	0 333,805	35 20.050	732,850	1,115,860	126/460	75,000	307,640	153.000	253.000	200,000	104.620	125.100	484.070	332,875	219,710			201,190 70	70.644 180	180,000 59,321,0	\$9.321.034 Materials and Services
Capital Outby	1004.500	3.400.000	0 1.146.510	0.001	0 36.500	40,000							1.462.360	228.500	359.500	1.400.000	487.380	503.910	1.621.475	1.237.000	2.096.455	153.300			13.	132.100 \$15.310.4	\$15.310.490 Capital Outlay
Debt Service							1,935	5														-4	2,748,310			\$2,750,4	\$2,750,245 Debt Service
Interfund Transfers	2217,435	5 30.740		15.580	0 2.065		0 50.000	2	71.800	294.050	43.590	164.890							909.455	961.220	91,335	1.000				\$4753.2	\$4,753,220 Interfund Transfers
Puttingencias	018 010	1.48 070	,		7 300	00301 0	249.025		180.735	396 605	57730	645.210						0000	00005	51 205	08500					505.05	\$3.50%.370. Continuencias

			-	Police Nur			dilag Housing	ş			Indential		Synteen	-	Syntem	System	General			ComDrain Bell					TOTAL 7	
RESOURCES	General	Street 1	Assessment Comm	Commications Fort	Forfeiture Foe	Footpath Inspe	Impection Rehabilitation	Matter Water	er Wasternater	uter Storm	T.		Development Development Development Development	Development	Development	Development	Reen	Rear	Roserte	Reserve	Reserve Ser	Service Amile	Amine Trends Trends	ļ	SUNUA LIA	DG RESOURCES
Beginning Fund Balance, Net Working Gapital	\$2,972,155	\$255,000	\$166.010	\$350.000	\$66,670	\$30,000 \$	\$200,000 \$1	\$30,000 \$580	\$580,000 \$320.	\$320.000 \$84.500	100 \$25.0	00 \$1,560.00	00 \$330,000	\$570,000	\$1.270,000	\$550,000	\$110,000	\$1.335.000	\$810,000	\$1.815,000	\$104.000	\$0 \$0	200.840 \$	16.396 \$285	1600 \$14066.	235.000 51.56000 5310.000 5310.000 53.270.000 53.270.000 53.335.000 53.335.000 53.355.000 54.0.000 50.200.340 50.200.340 50.200 54.0.000 53.255.0000 53.255.0000 53.255.000 53.255.0000 53.255.0000 53.255.0000 53.255.0000 53.255.0000 53.255.0000 53.255.0000 53.255.0000 53.255.000000000000000000000000000000000
ALVINUES																										REVENUES
Ourrent Year Property Taxes Estimated to be Received	\$300.000																								\$5,300.	53.300.000 Ourrent Year PropertyTaxes Estimated to be Received
Licenses, franchise	668.000																								\$668.	3668.000 Licenses franchise
Fees & Permits	24.500						835.300																		\$859.	3859.800 Fees & Permits
Fines & forfeitures	117,200				24,165																				\$141,	\$141,365 Fines & forteitures
System development fees												200.000	00 50.000	40.000	100000	40.000									\$430.	\$430.000 System development fees
Charges for services	624.945							1.94	1.945.000 2.545.	2.545.145 400.000	00,							1.490.000	1.439.200	600,000					\$9.044.	59.044.290 Charaes for services
Federal, State and all other Grants, Gifts, Allocations and Donations	2,648,130	2,625,000		228,850																				37,200 25	25,000 \$5,564,	\$5,564,180 Federal, State and all other Grants, Gifts, Alocations and Donations
Revenue from B and Other Debt	955,000		1,200,000																						\$2,155,	52,155,000 Revenue from Bonds and Other Debt
Other taxes	533,350	1.235.000				8,400																			\$1,756.	51,756,750 Other taxes
Interest exminus	20.000	250	200	300	250	100	1000	50	5.000 3.	3.500 50	500 10	100 10.000	00 1.500	2.500	5,000	2.000	10	2.000	3.000	6.000	300		350	48	1500 565.	565.758 Interest comines
Misc diamous	155,270	2,250					200		6,400 16,	16,500 1,60	1,600 860,000	8			225,000				100						\$1,267.	\$1,267,320 Miscellaneous
Interfund Transfers/Internal Service Reimbursements	0	440,000		356.535		20,000	1.000								0		579,000	240.000	300.000	85,000	50.000 2.748.310	748.310			54819.	\$4.819.845 Interfund Transfer/Internal Service Reinfoursements
Revenue Total	\$11046.395	\$4.282.500	\$1.200.500	\$585.685	\$24.415	\$28500 \$	\$837.500	\$50 \$1.950	\$1.956.400 \$2.565.145	5.145 \$402.100	100 \$860.100	00 \$210.000	00 \$51.500	\$42.500	\$330,000	\$42.000	\$579.010	\$1.732.000	\$1.742.300	\$691,000	\$50.300 \$2.	\$2.748.310	\$350 \$	\$37.248 \$20	\$26500 \$32.072.	\$32.072.308 Revenue Total
TOTAL RESOURCES \$14,013,530 \$4,537,500 \$1,366,510	\$14,018,550	\$4,537,500		\$935,685	\$91,085	\$58,500 \$1,	\$58,500 \$1,037,500 \$10,050 \$2,536,400	20,050 \$2,53.		5,145 \$486.6.	100 \$335,1	00 \$1,770,00	10 \$381,500	\$612,500	\$1,600,000	\$592,000	\$639,010	\$3,067,000	\$2,582,300	\$2,506,000	\$154,300 \$2,	748,310 \$.	201,190 \$	73,644 \$312	100 \$46,138,	32,885,145 5486,600 5137,000 5381,500 548,2500 51,60,0000 53,2,000 51,987,300 51,543,300 51,54,300 51,150 546,134,710 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,134,130 546,130 546,130 546,134,130 546,134,130 546,134,130 546,130 546,130 546,134,130 546,130 546,134,130 546,134,130 54

11,365 Fines & forfeitures	5430.000 System development fees	\$9.044.290 Charaes for services	55564,180 Federal, State and all other Grants, Gifts, Alocations and Donations	2,155,000 Revenue from Bonds and Other Debt	3,756,750 Other taxes	565.758 Interest earnings	\$1,267,320 Miscellaneous	9.845 Interfund Transfers/Internal Service Reimbursements	PROL PROVIDES 005125 005125 01589725 01589725 01589725 007595 007595 00751415 00751215 0105455 000755 0075155 0075155 0075155 0075155 0075155 0075155 0075155 0075155 0075155 0075155
\$14	\$43	\$9.04	15,000 \$5,56	\$2,15	\$1.75	1500 56	\$1,26	5481	5500 \$32.07
			17,200 2			48			7.248 52
			e			350			\$350 \$3
								48,310	48.310
						300		50.000 2.748,310	50.300 \$2.7
		600,000				6.000		85,000	591.000 S
		1.439.200 (3.000	100	300,000	742.300 54
		490.000 1.				2.000		240.000	732.000 \$1.
		1				10		579,000	579.010 \$1.
	40.000					2.000			\$42.000
	100,000					5,000	225,000	0	\$330,000
	40.000					2.500			\$42.500
	50.000					1.500			\$51.500
	200,000					10.000			\$210.000
						100	860,000		\$860.100
		400,000				200	1,600		\$402.100
		2.545.145				3.500	16,500		\$2.565.145
		1.945.000				5.000	6,400		\$50 \$1.956.400
						50			\$50
						1000	200	1,000	\$837.500
					8,400	100		20,000	\$28500
24,165						250			585.685 \$24.415 \$28.500
			228,850			000		356.535	\$
				1,200,000		200			1046.395 \$4.282.500 \$1.200.500
			2,625,000		1.215.000	250	2,250	440,000	\$4.282.500
117,200		624.945	2,648,130	955,000	533,350	20.000	155,270	0	311046.395
Fines & forfeitures	System development fees	Charges for services	Federal, State and all other Grants, Gifts, Alocations and Donations	Revenue from B and Other D ebt	Other taxes	Interest earnings	Msc db neous	Interfund Transfers/Internal Service Reimbursements	Revenue Total

Fines & forfeitures	117,200			24	4,165																				S141,365 Fines & forfeitures
System development fees												200.000	50.000	40.000	100,000	40.000									\$130.000 System development fees
Charges for services	624.945							1.945.000	2.545.145	400.000								.490.000 1.4	1.439.200 64	200,000					\$9.044.290 Charaes for services
Federal, State and all other Grants, Gifts, Allocations and Donations		2,625,000	~	228,850																			37,200	25,000	\$5,564,180 Federal, State and all other Grants, Gifts, Allocations and Donations
Revenue from B and Other D ebt		-	200,000																						\$2,155,000 Revenue from Bonds and Other Debt
Other taxes		1.215.000			*	000																			\$1,756,750 Other taxes
Interest earnings	20.000	250	200	000	250	100 10	1000 51	50 5.000	3.500	200	100	10.000	1.500	2.500	5,000	2.000	10	2.000	3.000	6.000	300	350	48	1500	\$65.758 Interest comines
Misc eltimeous	155,270	2,250					200	6,400	16,500	1,600	860,000				225,000				100						\$1,267,320 Miscellaneous
Interfund Transfers/Internal Service Reimbursements	0	440,000	~	56.535	20	2,000	000								0		579,000	240,000 3	300,000	35,000	50.000 2.748,310				54.819.845 Interfund Transfer/Internal Service Reinfoursements

REVENUES S3.100.000 Current Yarr Property Taxes Schmated to be Received S063.000 Lonnes Franchise Stora ------Armony TOTAL Trust ALL FUNDS RESOURCES Weis: Waterente: Sonn Drain, Bulding Ingoc Dokt Housing Der Specia Lasere Lasere Lasere Lasere Sector Anist Train Trans Const. West Waternet Born Brott Path Industrial System System System Path Development Development Development Wasterrater Storm Biryule & Baliding Housing Footpath Importion Rehabilitation Water Polico Marcotics Assessment Communications Forfeiture Street \$300.000 General

SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2022-23



City of Cottage Grove, Oregon Organizational Chart

COMMUNITY MEMBERS

ELECTS

MAYOR & CITY COUNCIL

The Mayor and Council provide community leadership, develop policies to guide the City in delvering services and achieving community goals, and encourage community awareness and involvement.

- The seven-member City Council; consisting of the Mayor who is elected for a two-year term; four councilors elected by Ward to serve four-year terms; two councilors elected at large to serve for a four-year term, are the governing body for Cottage Grove
- > The Mayor presides at Council meetings.
- > Council members and the Mayor perform this community service as volunteers, without compensation.

DIRECTLY APPOINTS TWO POSITIONS

CITY MANAGER

A City Manager is appointed to:

- Implement Council policies using the resources appropriated by the Council.
- Oversee the administrative operations of the City that are delivered by City operating departments.

ADMINISTERS CITY

MUNICIPAL JUDGE

A Municipal Judge is appointed to:

- Preside over the Cottage Grove Municipal Court
- Ensure that cases involving municipal offenses are fairly decided on a timely basis in a mannger consistent with community values



City Manager's Office

City Manager

Assistant to the City Manager 1.0 FTE (City Manager)

City Attorney (Contracted)

Head Librarian 1.0 FTE (Library Services)

Librarians 3.0 FTE (Library Services) City Recorder/Admin. Assistant 1.0 FTE (City Manager)

IT Specialist (Contracted)

Community Coordinator 1.0 FTE (Community Center)

Community Coordinator Assistant 1.0 FTE (Community Center)

Finance Department

Finance Director

Accounting Technician 1.0 FTE (Finance)

Finance Clerk 1.42 FTE .71 (Finance) .33 (Water) .31 (Wastewater) .07 (Storm Drain)

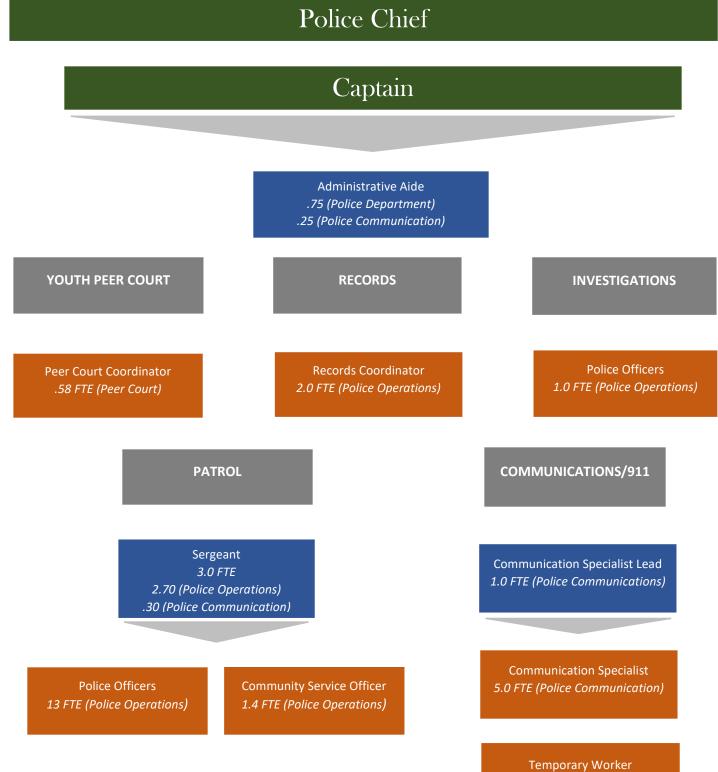
Utilities Billing Specialist .53 (Water) .42 (Wastewater) .05 (Storm Drain) Payroll/HR Specialist 1.0 FTE .50 (Finance) .25 (Water) .25 (Wastewater)

Municipal Court Clerk .74 FTE (Municipal Court)

Pro Shop Manager 1.0 FTE (Golf Course)

Pro Shop Staff 1.70 FTE (Golf Course)

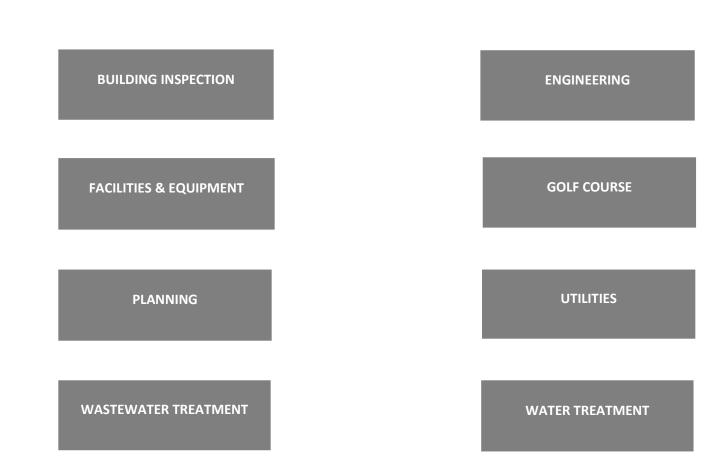
Police Department



.13 FTE (Police Communication)

Public Works & Development Department Divisions

Public Works & Development Director



(See divisions on next pages)

Public Works & Development Division Organization Charts

Facilities Division

Fleet & Facilities Manager 1.0 FTE .27 (Street) .45 (Water) .20 (Wastewater) .08 (Storm)

Maintenance Worker 5.00 FTE 3.30 (Maintenance) .52 (Water) .80 (Street) .38 (Wastewater)

> Mechanic 1.0 FTE .30 (Street) .50 (Water) .15 (Wastewater)

Custodian 2.0 FTE (Maintenance)

Utilities Division

Utilities Maintenance Supervisor 1.0 FTE .22 (Street) .49 (Water) .14 (Storm) .15 (Wastewater)

Utility Senior Leadman 1.0 FTE .22 (Street) .49 (Water) .15 (Wastewater) .14 (Storm)

Maintenance Worker 9.0 FTE 2.16 (Street) 4.06 (Water) 1.33 (Wastewater) 1.45 (Storm)

Public Works & Development Division Organization Charts

Golf Course Division	
Golf Course Superintendent 1.0 FTE (Golf Course)	
Assistant Golf Course Superintendent 1.0 FTE (Golf Course)	
Mechanic	
1.0 FTE .30 (Street) .50 (Water) .15 (Wastewater)	
Groundskeepers 3.46 FTE (Golf Course)	

Wastewater Treatment Division

Wastewater Treatment Plant Superintendent 1.0 FTE (Wastewater)

Wastewater Treatment Plant Operator 3.0 FTE (Wastewater)

Water Treatment Division

> Water Treatment Plant Supintendent 1.0 FTE (Water)

Water Treatment Plant Operator 3.0 FTE (Water)

Public Works & Development Division Organization Charts

Pl	anning Division	Bu
	City Planner 1.0 FTE (Development)	Spe 1
	Assistant City Planner 1.0 FTE (Development)	
Bu	ilding Permit Specialist/Code Enforcement 1.0 FTE .30 (Engineering)	R
	.20 (Development) .20 (Wastewater) .25 (Water) .05 (Storm)	
	Administrative Aide 1.0 FTE 05 (Engineering) .15 (Water) 0 (Development) .45 (Builidng) .05 (Wastewater)	E
	Temporary Worker .22 FTE (Development)	.28
		En

Building Inspection Division

Senior Building Permit Specialist/Commerical Inspector 1.0 FTE (Building Inspection)

> Electrical Inspector 1.0 FTE (Building Inspector)

Residential Building Inspector 1.0 FTE (Building Inspection)

Building Inspector .08 FTE (Building Inspection)

Engineering Dept.

City Engineer .50 FTE .28 (Engineering) .11 (Wastewater) .13 (Water) .04 (Storm)

Engineering Project Coordinator 1.0 FTE (Engineering)

REVENUE OVERVIEW

GENERAL FUND

The principal sources of revenue in the General Fund are property taxes, franchise fees, state shared revenues, grants, 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
- Narcotics Forfeiture Fund
- Police Communications Fund

ENTERPRISE FUNDS

- Bicycle & Footpath Fund
- Building Inspection Program Fund
- Housing Rehabilitation Fund

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
- Industrical 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

Street SDC Fund
Park SDC Fund

- Storm Drain 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 Fund

TRUST OR FIDUCIARY 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

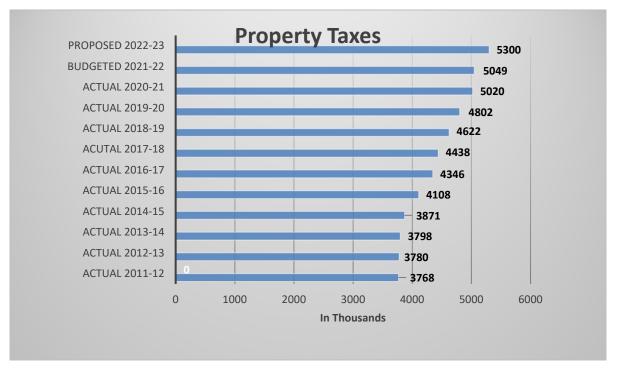
GENERAL FUND REVENUES

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 47% of the total revenues, not including grant funds. 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 22-23 budget is based upon 2% growth in assessed value.

Taxes for 2022-23 will be billed late October 2022, 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.

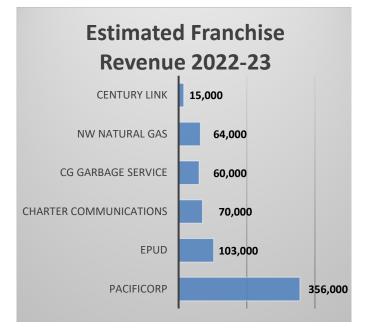


Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, marijuana tax, state shared revenues; federal/state grants, South Lane Fire and Rescue District for PERS UAL debt reimbursement, and South Lane School District's contribution to support the School Resource Officer position. These sources total \$2,997,480 or 22% of the fund's total. The revenues are allocated by various formulas. In fiscal year 22-23 the City anticipates receiving the second tranche of the American Rescue Plan Act (ARPA) federal grant, which significantly increased grant revenues.



Franchise fees are the fifth largest revenue source and comprise 5% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2022-23 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 2022-23 are as follows:

Century Link – 2.25% Natural Gas Northwest Natural Gas 9.58% Cottage Grove Garbage Service – 8.98% Charter Communications – 10.48% Emerald People's Utility District – 15.42% PacifiCorp – 53.29%



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 tax year 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 of voters approve the initiative 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.



REAL MARKET VS ASSESSED VALUES

The real market value at fiscal year-end 2021-22 was \$1,443,085,923; the assessed value was \$760,665,589; assessed value was approximately 52.8% of market value.

Where Every Penny of Your Tax Dollar Goes

Administrative:		Library Services:	
City Council	58,560	Library	435,325
City Manager	627,380	Total Library Services	435,325
Finance	483,430		
Community Services	260,465	TOTALS:	9,968,535
Community Promotions	189,870		
Total Administration	1,619,705	Internal Support Department	
		Materials & Services	300,800
Public Safety:		Trsfr to Debt Service	541,900
Police Operations	3,695,065	All Other Transfers *	1,675,535
Municipal Court	106,100	Contingency	938,930
Court Support Services	90,500		
Youth Peer Court	48,850	Total Internal Support Dept.	3,457,165
Total Public Safety	3,940,515		
		TOTAL GENERAL FUND	13,425,700
Public Works:			
Maintenance	1,631,820	* Internal Support Department incl	udes Transfers to
Engineering	285,065	other departments in the amount of	of \$1,675,535, which
Broadband Services	378,740	\$1,060,000 of the total is from ARI	PA Funding.
Development	1,677,365	The Internal Support Department a	•
Total Public Works	3,972,990	an Unappropriated Ending Fund B	



PERSONNEL SERVICES SUMMARY

DEPARTMENT	POSITION	GROUP	SALARY RANGE 2	2021 FTE 2	022 FTE 2	023 FTE C	nange
City Manager	City Manager	Exempt	Contracted	1.0	1.0	1.0	0.0
City Manager	Assistant to the City Manager	Exempt	\$78,936-\$100,740	0.5	1.0	1.0	0.0
City Manager	City Recorder	Exempt	\$63,504-\$81,060	1.0	1.0	1.0	0.0
CITY MANAGER TOTAL				2.5	3.0	3.0	0.0
Finance	Finance Director	Exempt	\$94,476-\$120,576	1.0	1.0	1.0	0.0
Finance	Accounting Technician	General	\$45,948-\$58,632	1.0	1.0	1.0	0.0
Finance	Payroll/HR Specialist	Exempt	\$63,504-\$81,060	0.74	1.0	1.0	0.0
Finance	Finance Clerk (hourly)	Exempt	\$18.83-\$24.03/hr	1.78	1.54	1.4	-0.1
Finance	Court Clerk	Exempt	\$21.67-\$27.66/hr	0.74	0.74	0.74	0.0
Finance	Utility Billing Specialist	General	\$45,948-\$58,632	1.0	1.0	1.0	0.0
FINANCE TOTAL				6.3	6.3	6.2	-0.1
Police	Police Chief	Exempt	\$101,028-\$128,940	1.0	1.0	1.0	0.0
Police	Police Captain	Exempt	\$91,932-\$117,324	1.0	1.0	1.0	0.0
Police	Police Sergeant	Police Guild	\$83,484-\$83,484	3.0	3.0	3.0	0.0
Police	Administrative Aide	Exempt	\$53,280-\$68,004	1.0	1.0	1.0	0.0
Police	Patrol Officers	Police Guild	\$58,224-\$74,304	13.0	13.0	14.0	1.0
Police	Community Service Officers (hourly)	Exempt	\$18.83-\$24.03/hr	1.4	1.4	1.4	0.0
Police	Records/Evidence Coordinator	Police Guild	\$46,704-\$59,616	2.0	2.0	2.0	0.0
Police	Communication Specialist Lead	Police Guild	\$58,499-\$64,495	0.0	1.0	1.0	0.0
Police	Communication Specialist	Police Guild	\$47,220-\$60,276	5.6	8.0	5.0	-3.0
Police	Temporary Worker	Exempt	\$7,200-\$7,200	0.13	0.13	0.17	0.0
Police	Peer Court Coordinator (hourly)	Exempt	\$21.67-\$27.66/hr	0.58	0.58	0.58	0.0
POLICE TOTAL				28.7	32.1	30.2	-2.0
Library Services	Library Services Director	Exempt	\$73,464-\$93,756	0.92	0.0	0.0	0.0
Library Services	Head Librarian	Exempt	\$71,592-\$91,368	0.92	1.0	1.0	0.0
Library Services	Senior Library Assistant	General	\$47,628-\$60,792	0.92	0.0	0.0	0.0
Library Services	Librarians	General	\$39,468-\$50,376	0.92	3.0	3.0	0.0
LIBRARY SERVICES TOT	AL			3.7	4.0	4.0	0.0
Community Services	Community Coordinator	Exempt	\$71,508-\$91,260	1.0	1.0	1.0	0.0
Community Services	Community Coordinator Assistant	General	\$39,468-\$50,376	1.0	1.0	1.0	0.0
COMMUNITY SERVICES				2.0	2.0	2.0	0.0
Public Works	Public Works & Development Director	Exempt	\$99,048-\$126,408	1.0	1.0	1.0	0.0
Public Works	Building Official	Exempt	\$91,932-\$117,324	1.0	1.0	1.0	0.0
Public Works	Water Treatment Plant Superintendent	Exempt	\$71,592-\$91,368	1.0	1.0	1.0	0.0
Public Works	Wastwater Treatment Plant Superintendent	Exempt	\$71,592-\$91,368	1.0	1.0	1.0	0.0
Public Works	City Engineer	Exempt	\$81,252-\$103,704	1.0	1.0	0.5	-0.5
Public Works	Fleet & Facilities Manager	Exempt	\$73,524-\$93,828	1.0	1.0	1.0	0.0
Public Works	Utility Maintenance Supervisor	Exempt	\$73,524-\$93,828	1.0	1.0	1.0	0.0
Public Works	City Planner	Exempt	\$71,508-\$91,260	1.0	2.0	1.0	-1.0
Public Works	Golf Course Superintendent	Exempt	\$71,592-\$91,368	1.0	1.0	1.0	0.0
Public Works	Electrical Inspector	Exempt	\$80,400-\$102,612	1.0	1.0	1.0	0.0
Public Works	Civil Engineer	General	\$70,068-\$89,424	1.0	1.0	0.0	-1.0
Public Works	Engineering Project Coordinator	General	\$63,504-\$81,060	0.0	0.0	1.0	1.0
Public Works	Assistant Golf Course Superintendent	Laborers	\$47,196-\$65,136	0.0	1.0	1.0	0.0
Public Works	Assistant City Planner	General	\$49,116-\$62,676	1.0	1.0	1.0	0.0
Public Works	Pro Shop Manager	Exempt	\$45,900-\$58,584	1.0	1.0	1.0	0.0
Public Works	Utility Maintenance Worker	Laborers	\$44,940-\$68,472	21.0	22.4	23.0	0.6
Public Works	Residential Building Inspector	General	\$61,980-\$79,104	1.0	1.0	1.0	0.0
Public Works	Administrative Aide	General	\$39,468-\$50,376	3.0	2.0	2.0	0.0
Public Works	Building Inspector	Exempt	\$6,000 -\$6,000	0.23	0.23	0.08	-0.2
Public Works	Building Permit Specialist/Code Compliance	General	\$45,948-\$58,632	0.00	1.00	1.0	0.0
Public Works	Temporary Worker - Public Works (hourly)	Exempt	\$13.50-\$13.50/hr	0.0	1.2	1.39	0.2
Public Works	Custodian	General	\$29,196-\$37,260	1.0	1.0	2.0	1.0
Public Works	Engineering Technician	General	\$39,468-\$50,376	1.0	1.0	0.0	-1.0
Public Works	Golf Shop Assistants (hourly)	Exempt	\$15.83-\$20.20/hr	1.24	1.24	1.7	0.5
Public Works	Regular Part Time Worker - Golf (hourly)	Exempt	\$15.83-\$20.20/hr	3.46	3.46	3.46	0.0
Public Works	Temporary Worker - Planning (hourly)	Exempt	\$13.50 - \$13.50	0.54	0.22	0.22	0.0
PUBLIC WORKS TOTAL				45.47	49.75	49.35	-0.40
CITY WIDE TOTAL				88 62	97 14	94.66	-2.48

CITY WIDE TOTAL

88.62 97.14 94.66 -2.48

