

# 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, Housing Rehabilitation Fund, and the Economic Development Administration Grant 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 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.

# 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 delivering 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.

### 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 manner consistent with community values

ADMINISTERS CITY

CITY MANAGER'S OFFICE

COMMUNITY DEV

HUMAN RESOURCES

FINANCE DEPARTMENT

IT SPECIALIST

LIBRARY

POLICE DEPARTMENT

PUBLIC WORKS

# City Manager's Office

City Manager

```
graph TD; CM[City Manager] --> CA[City Attorney (Contracted)]; CM --> CRS[City Recorder/Supervisor]; CM --> HL[Head Librarian]; CRS --> IS[IT Specialist (Contracted)]; CRS --> DCR[Deputy City Recorder]; HL --> L[Librarians];
```

City Attorney  
(Contracted)

City Recorder/Supervisor

Head Librarian

IT Specialist (Contracted)

Deputy City Recorder

Librarians

# Human Resources Department

Human Resources

Human Resources

# Finance Department

Interim Finance Director

Finance Analyst

Municipal Court Clerk

Accounts Payable  
Specialist

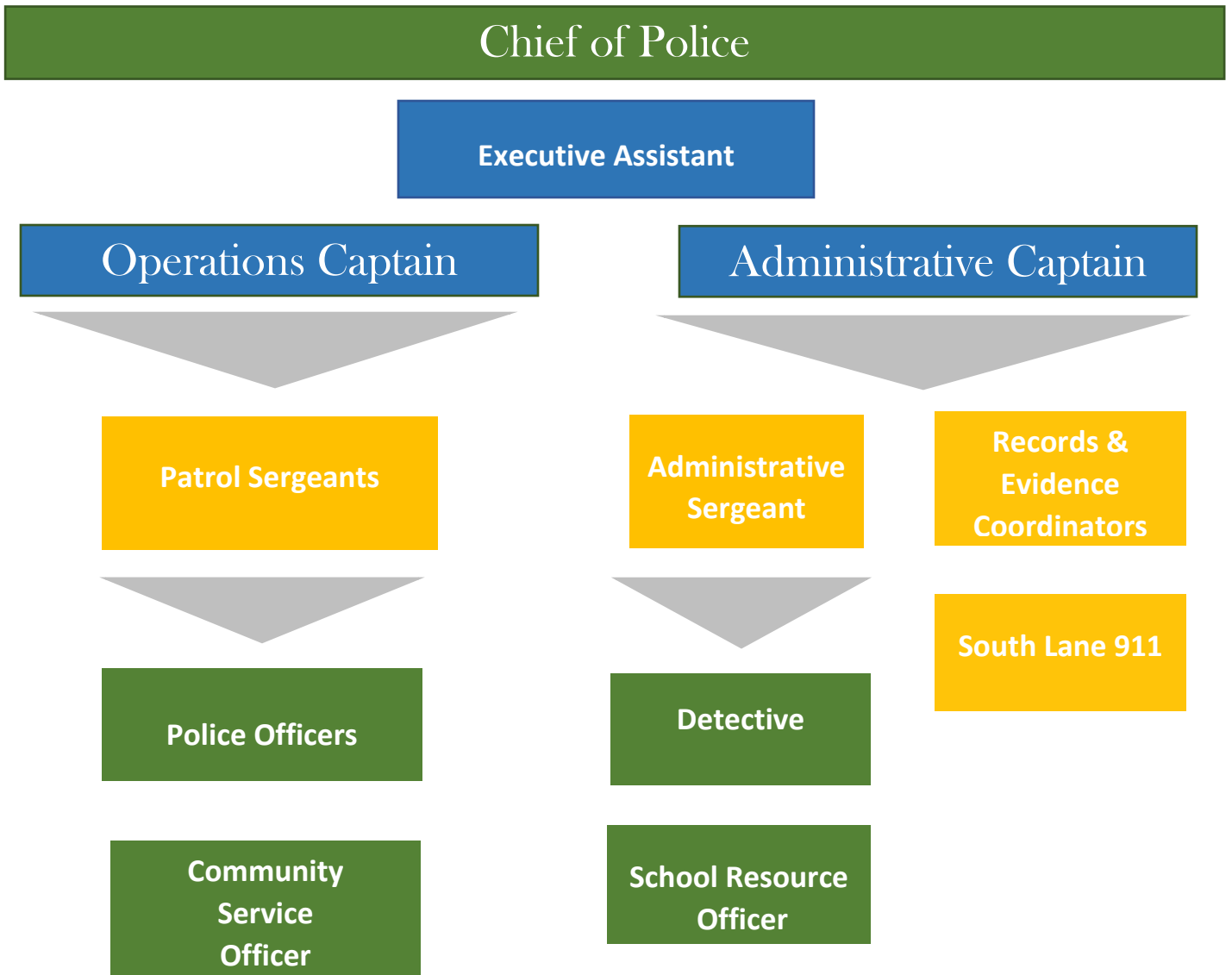
Finance Office Assistant

Finance Technicians

Payroll Technician

Utilities Billing Specialist

# Police Department



# Public Works Department Divisions

Public Works Director

UTILITIES

ENGINEERING

WATER TREATMENT

FACILITIES &  
EQUIPMENT

WASTEWATER  
TREATMENT

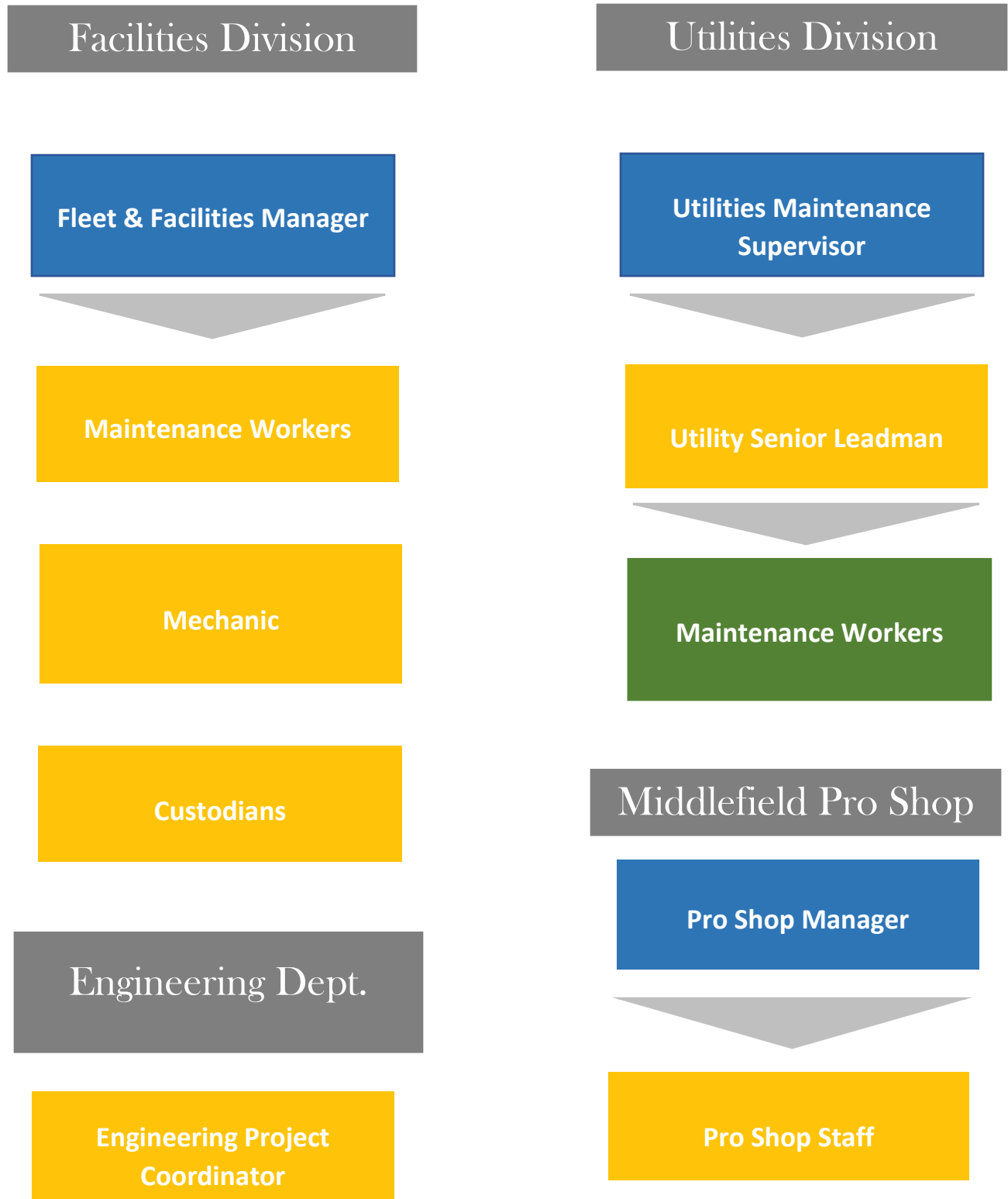
GOLF COURSE

MIDDLEFIELD PRO SHOP

(See divisions on next pages)

# Public Works

## Division Organization Charts





# Public Works

## Division Organization Charts



# Community Development Division Organization Charts



# 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, 9-1-1 tax, grant receipts.

- Street Fund
- Assessment Fund
- Narcotics Forfeiture Fund
- Police Communications Fund
- Bicycle & Footpath Fund
- Building Inspection Program Fund
- Housing Rehabilitation Fund
- Economic Development Administration Grant 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
- Wastewater SDC Fund
- Storm Drain SDC Fund
- Street SDC Fund
- Park 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
- Storm Drain Reserve Fund
- Building Inspection Reserve Fund

## TRUST OR FIDUCIARY FUNDS

- Wastewater Reserve Fund

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