
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, Small Business Loan 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 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.



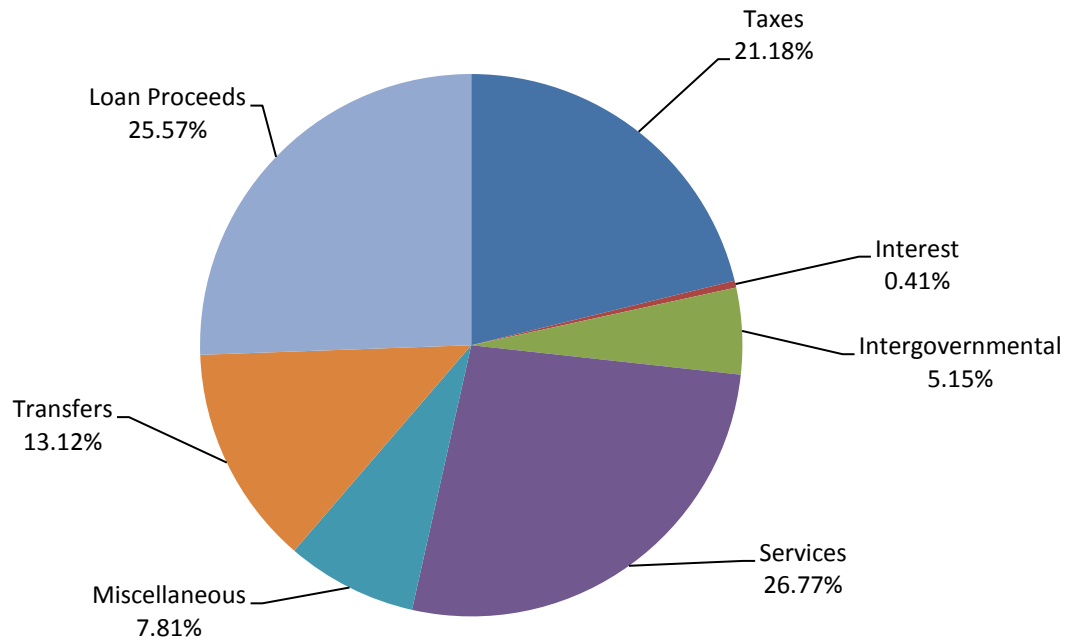
SUMMARY OF RESOURCES AND REQUIREMENTS

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.

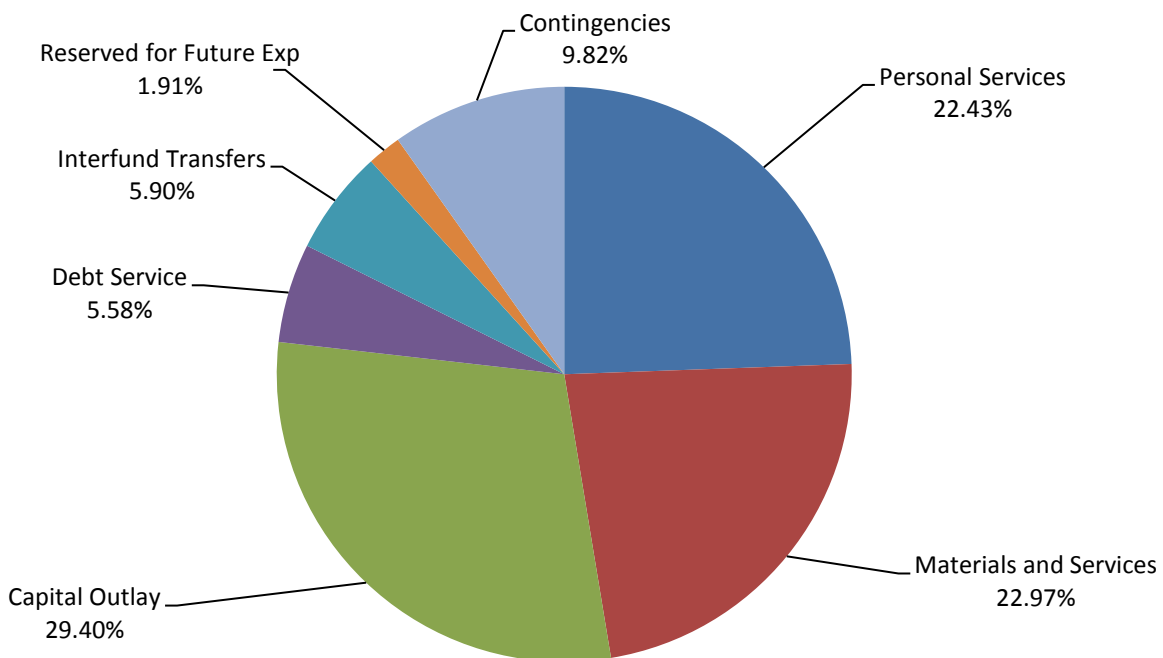
Two-year comparisons of budgeted resources and requirements are presented.

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Adopted 18-19
RESOURCES:				
Taxes	5,091,115	5,493,077	5,405,430	5,952,000
Interest	62,951	107,334	37,725	115,250
Intergovernmental	746,864	902,753	1,796,270	1,446,875
Services	7,005,411	7,195,476	7,409,840	7,524,915
Miscellaneous	1,205,065	2,092,622	1,571,740	2,194,645
Transfers	940,778	919,605	3,558,660	3,687,355
Loan proceeds	154,765	60,000	4,316,030	7,185,670
Beginning fund balance	<u>8,841,990</u>	<u>11,050,132</u>	<u>9,090,033</u>	<u>10,206,465</u>
Total Resources	<u>24,048,940</u>	<u>27,820,999</u>	<u>33,185,728</u>	<u>38,313,175</u>
REQUIREMENTS:				
Personal services	7,173,806	6,755,732	7,498,824	8,232,565
Materials and services	5,599,750	4,424,664	6,964,522	7,673,550
Capital outlay	6,981,773	1,769,721	9,101,660	12,959,235
Debt Service	2,326,062	2,267,220	2,464,500	2,727,565
Interfund transfers	921,478	900,305	3,589,355	3,688,055
Reserved for Future Exp.	0	0	584,825	580,470
Contingencies	<u>2,966,392</u>	<u>0</u>	<u>2,982,042</u>	<u>2,451,735</u>
Total Requirements	<u>25,969,261</u>	<u>16,117,642</u>	<u>33,185,728</u>	<u>38,313,175</u>
Ending Balance	558,550	0	0	0
Requirements + End. Bal.	<u>26,527,811</u>	<u>16,117,642</u>	<u>33,185,728</u>	<u>38,313,175</u>

All Funds - Budgeted Sources of Revenue (2018-19)



All Funds - Budgeted Categories of Expenses (2018-19)





SUMMARY OF INDIVIDUAL FUNDS- APPROVED FOR FISCAL YEAR 2018-19

SUM

RESOURCES

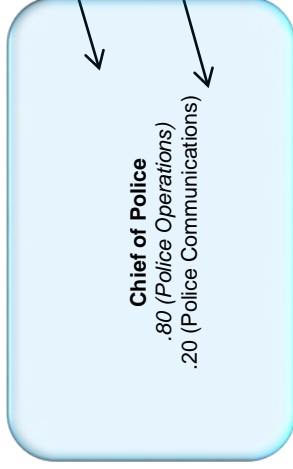
	General	Street	Assessment	Police Communications	Narcotics Forfeiture
Beginning Fund Balance/Net Working Capital	\$1,750,000	\$975,000	\$157,100	\$100,000	\$191,800
REVENUES					
Current Year Property Taxes Estimated to be Received	4,450,000				
Licenses, franchise	604,500				
Fees & Permits	23,000				
Fines & forfeitures	88,900				43,480
System development fees					
Charges for services	516,970				
Federal, State and all other Grants, Gifts, Allocations and Donations	483,160	565,000		146,805	
Revenue from Bonds and Other Debt		0	1,160,670		
Other taxes	402,000	1,093,000			
Interest earnings	30,000	8,000	2,000	1,000	2,200
Miscellaneous	139,800	1,000			
Interfund Transfers/Internal Service Reimbursements	9,000			484,190	
Revenue Total	\$6,747,330	\$1,667,000	\$1,162,670	\$631,995	\$45,680
TOTAL RESOURCES	\$8,497,330	\$2,642,000	\$1,319,770	\$731,995	\$237,480

REQUIREMENTS

Personal Services	\$4,481,410	\$350,805		\$632,955	\$16,175
Materials and Services	1,978,350	765,550	211,160	78,250	45,000
Capital Outlay	17,500	1,120,955	1,108,610		131,195
Debt Service					
Interfund Transfers	1,113,580	104,690		13,045	1,720
Contingencies	329,020	300,000		7,745	43,390
Special Payments					
Unappropriated Ending Balance and Reserved for Future Expenditure	577,470				
TOTAL REQUIREMENTS	\$8,497,330	\$2,642,000	\$1,319,770	\$731,995	\$237,480



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).

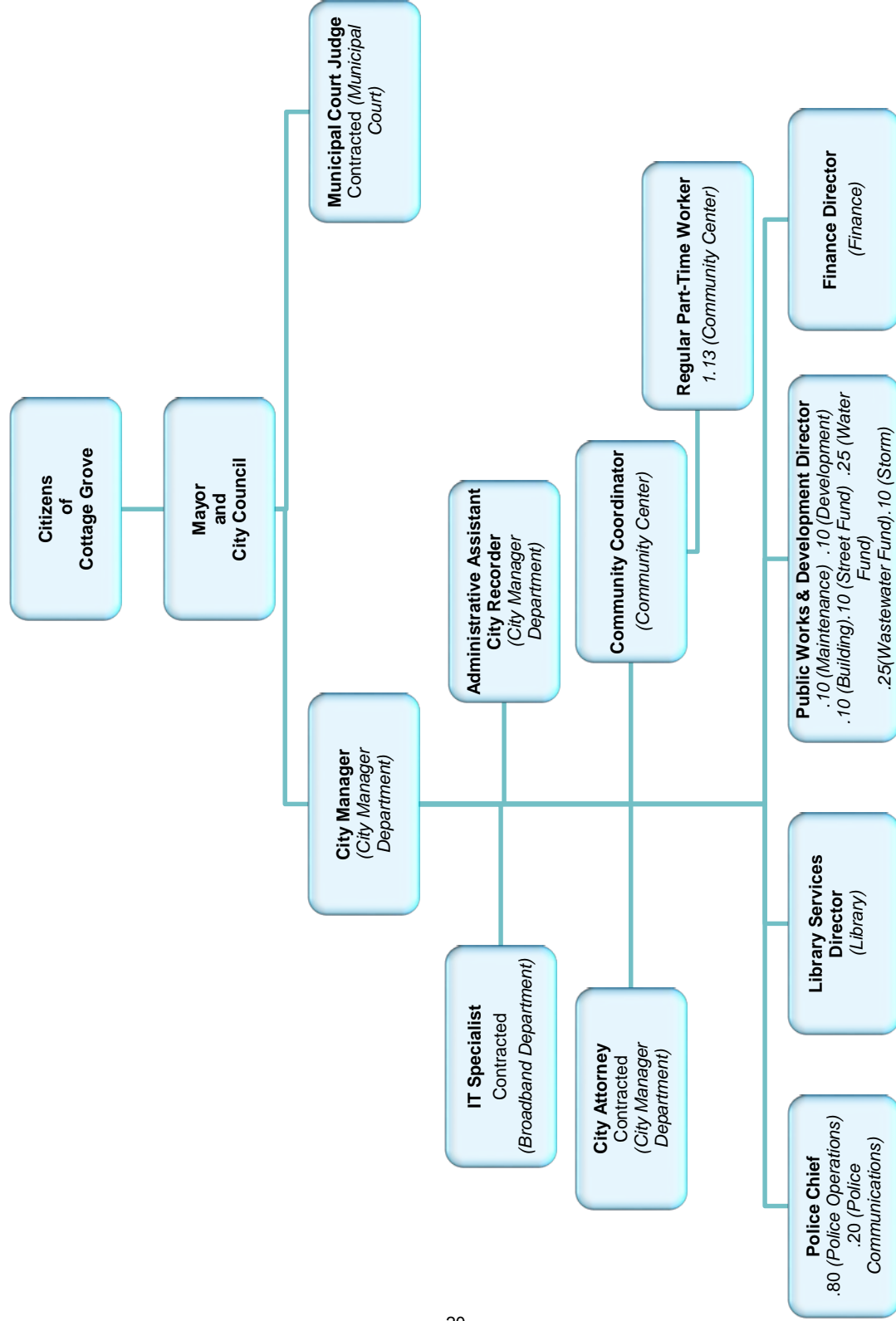
Abbreviation Legend

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

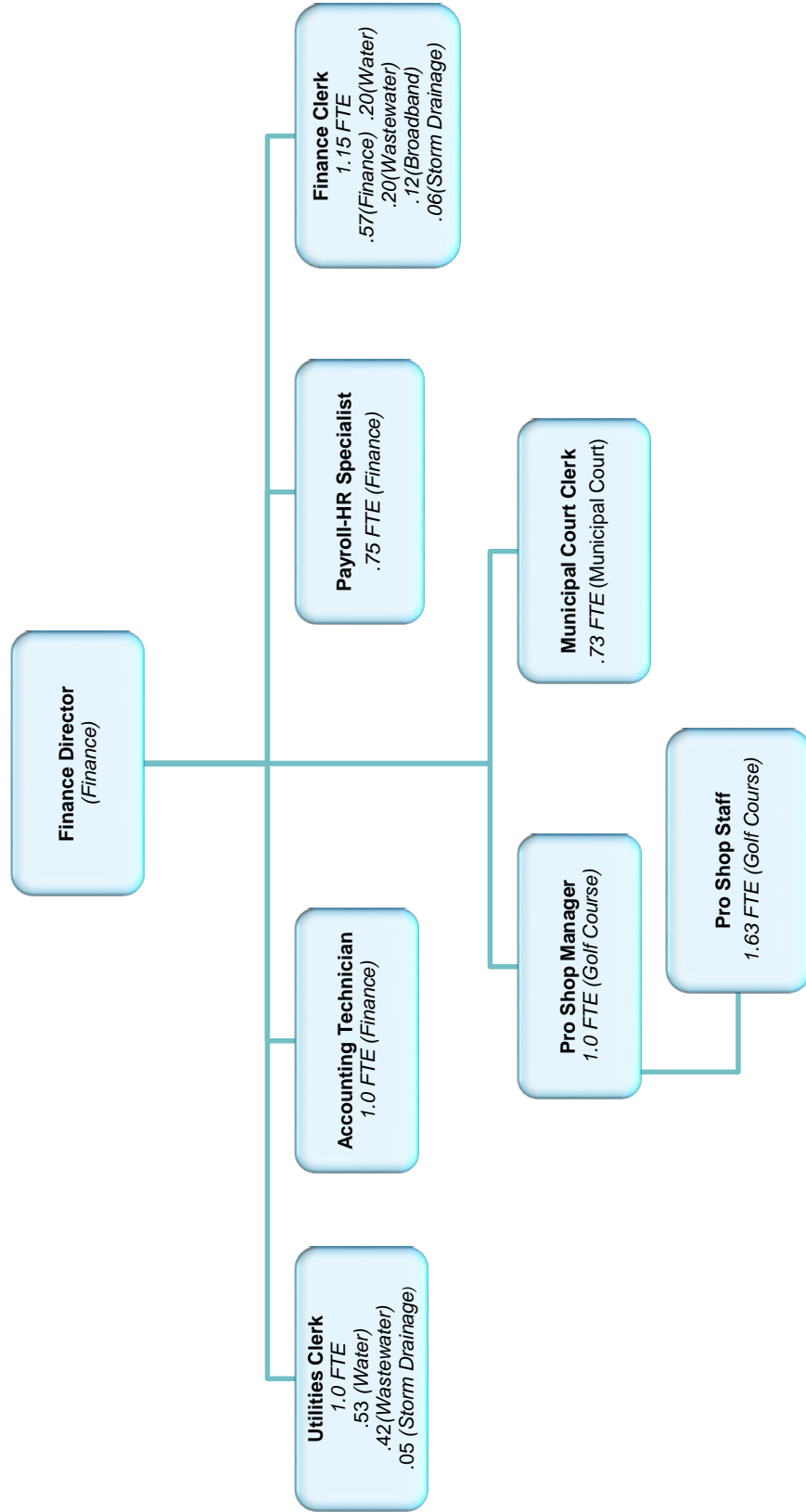
MW I,II,III - Maintenance Worker 1,2 or 3
 Supr. - Supervisor
 Supt. - Superintendent
 Tech. - Technician
 WTP - Water Treatment Plant
 WTR - Water
 WW - Wastewater
 WWTP - Wastewater Treatment Plant

City of Cottage Grove, Oregon

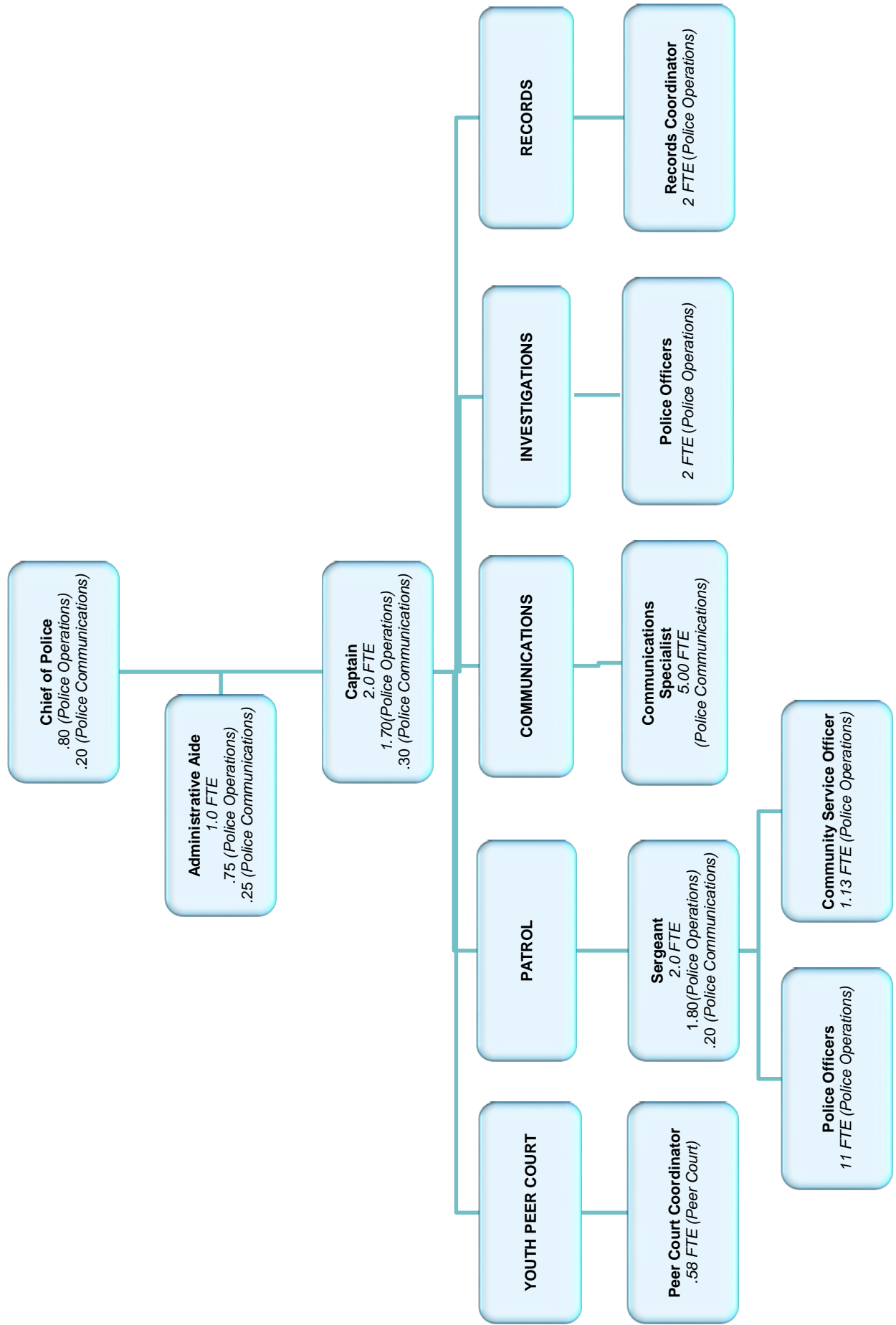
Organizational Chart



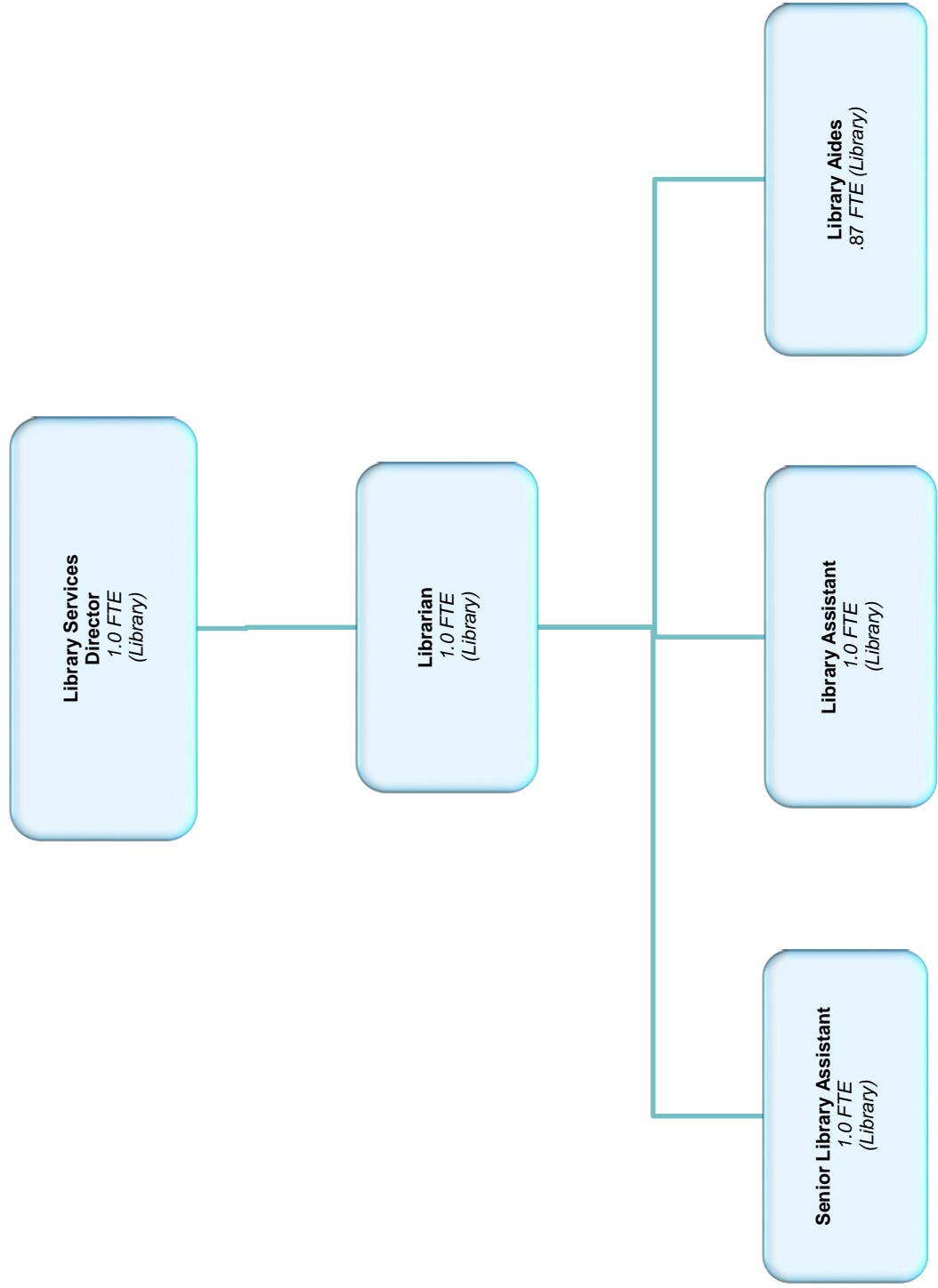
Finance Department



Police Department

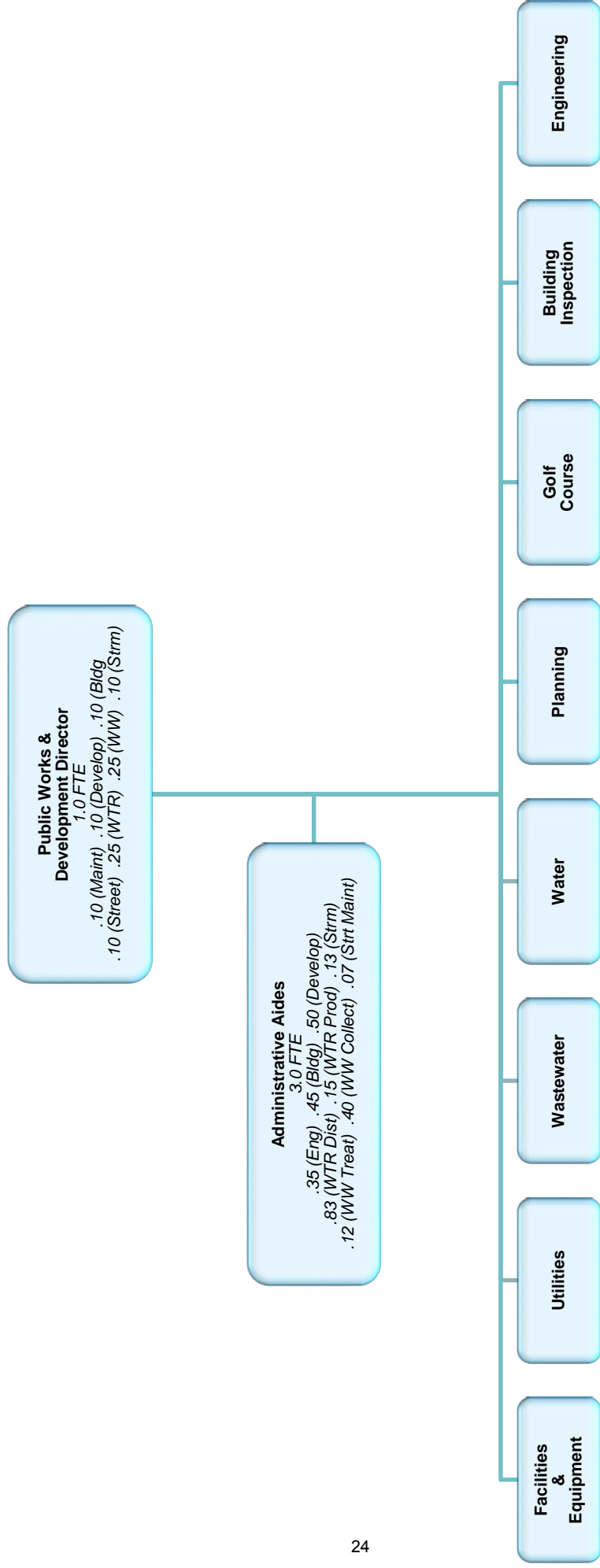


Library Services Department



Public Works & Development

Department Divisions

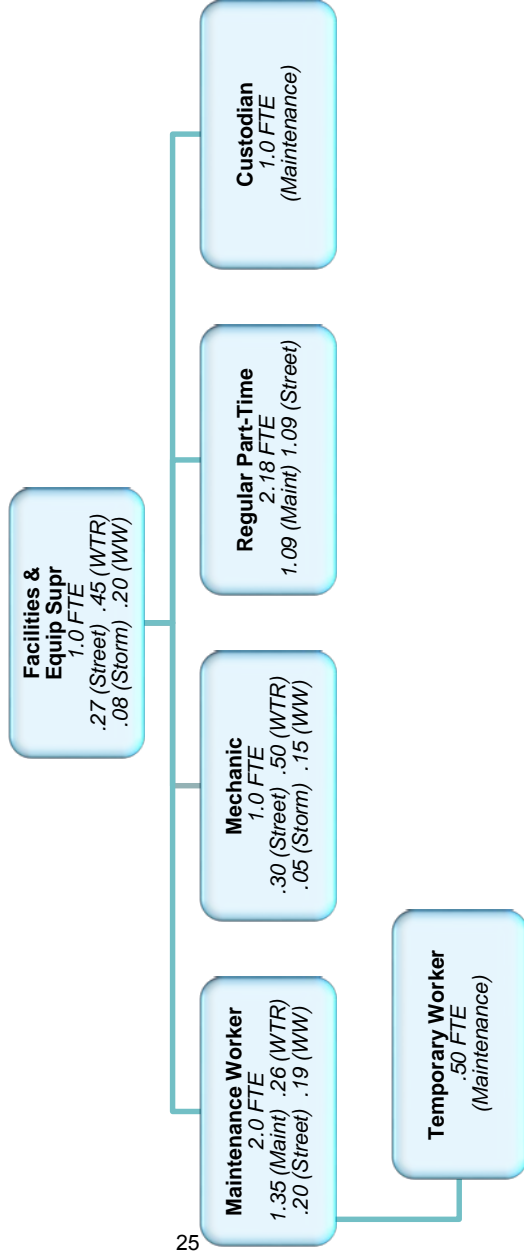


(Division Organization Charts follow)

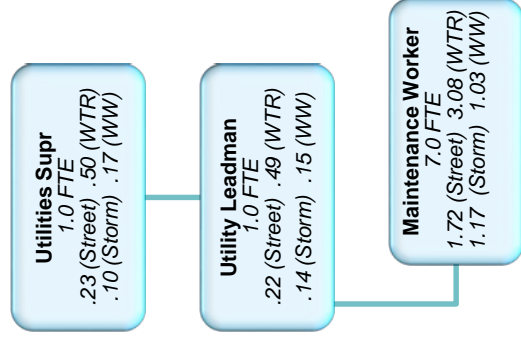
Public Works & Development Department

Division Organization Charts

Facilities Division



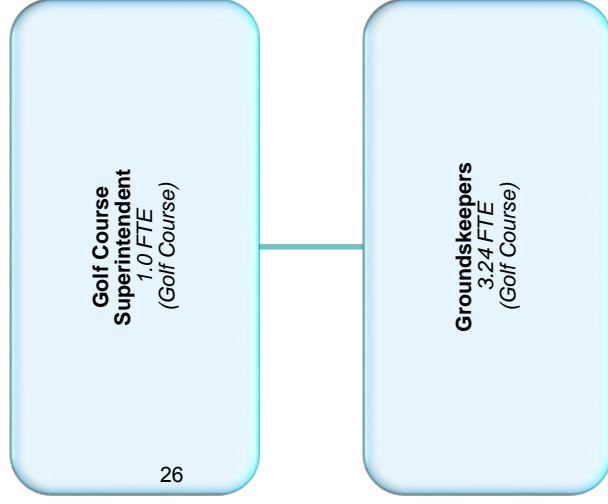
Utilities Division



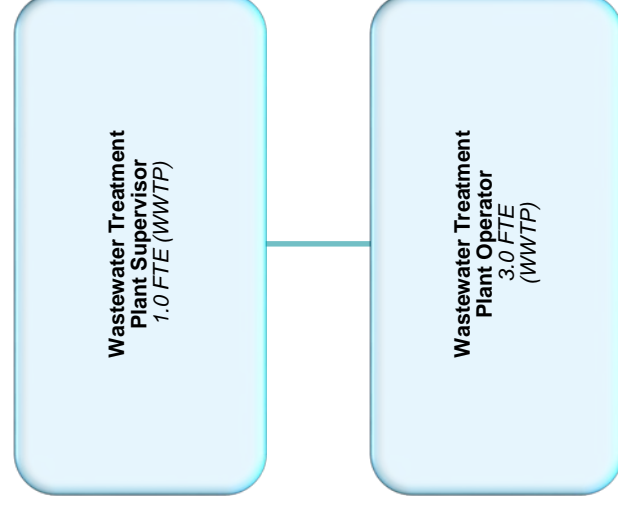
Public Works & Development Department

Division Organization Charts

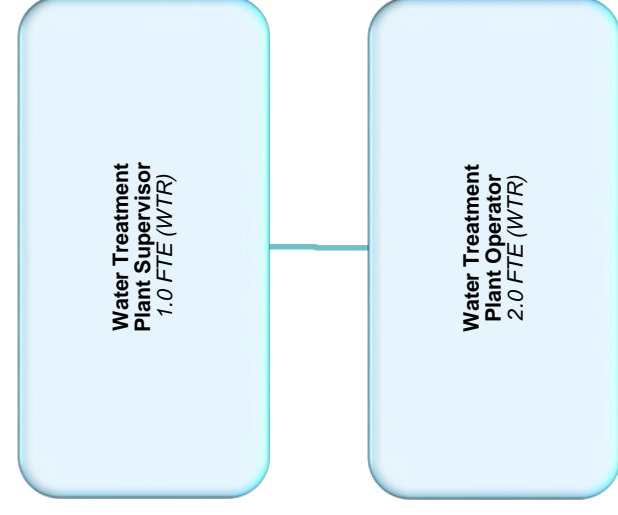
Golf Course Division



Wastewater Treatment Division



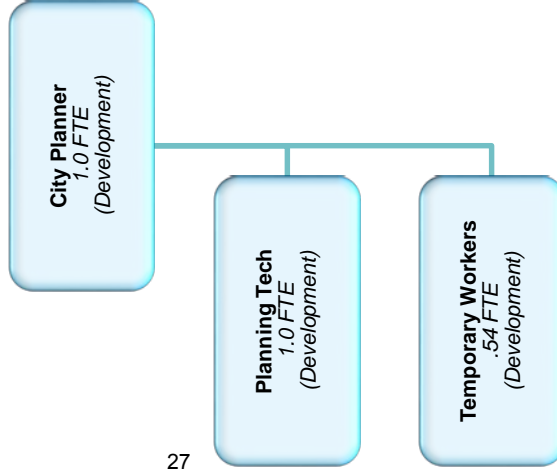
Water Treatment Division



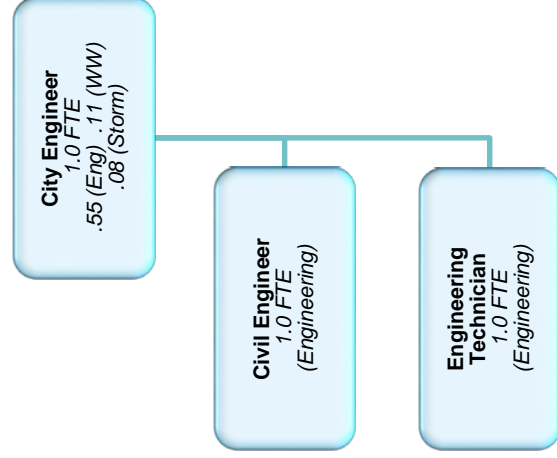
Public Works & Development Department

Division Organization Charts

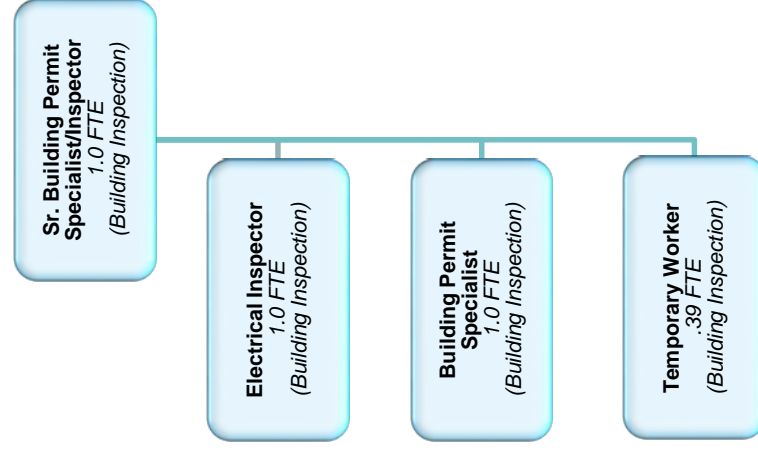
Planning Division



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

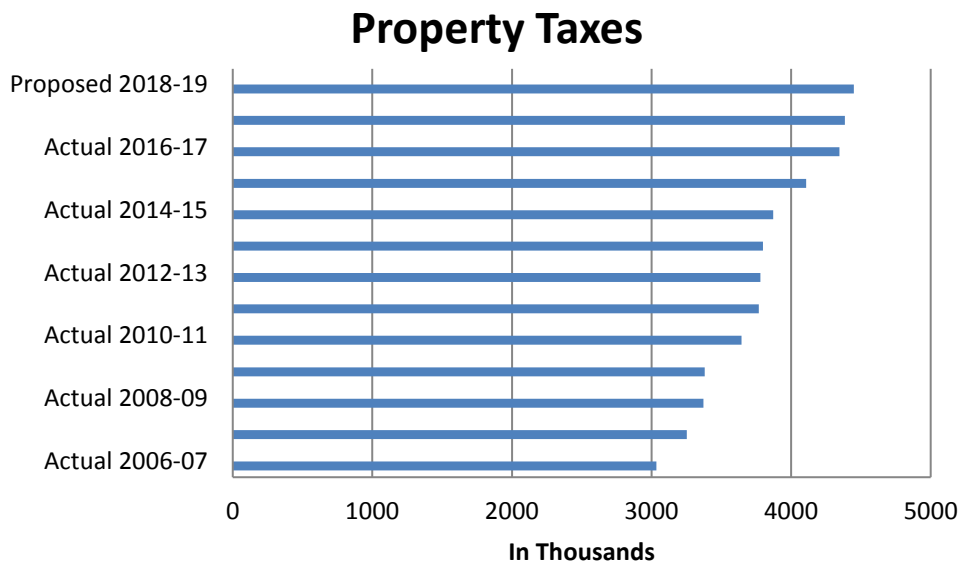
GENERAL FUND REVENUES

GENERAL FUND

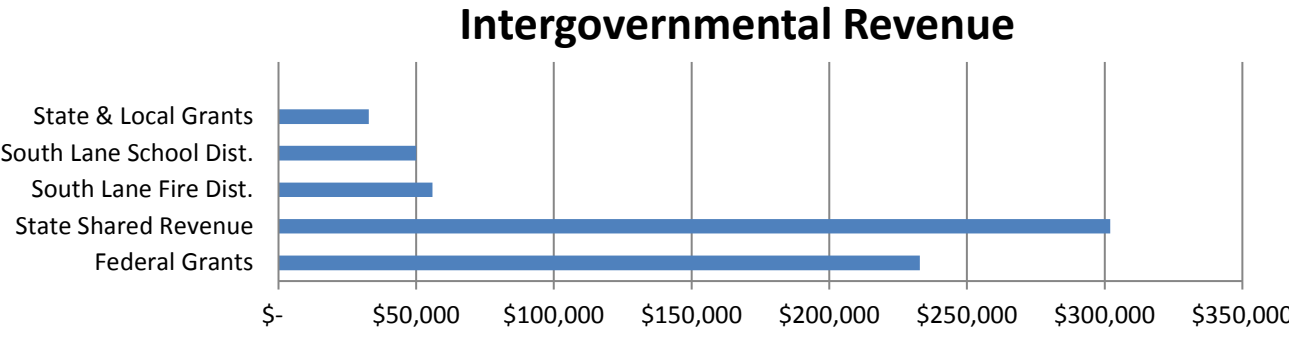
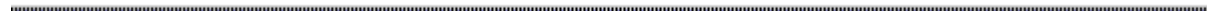
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

Property taxes comprise 53 % 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 2018-19 budget is based upon 2% growth in assessed value.

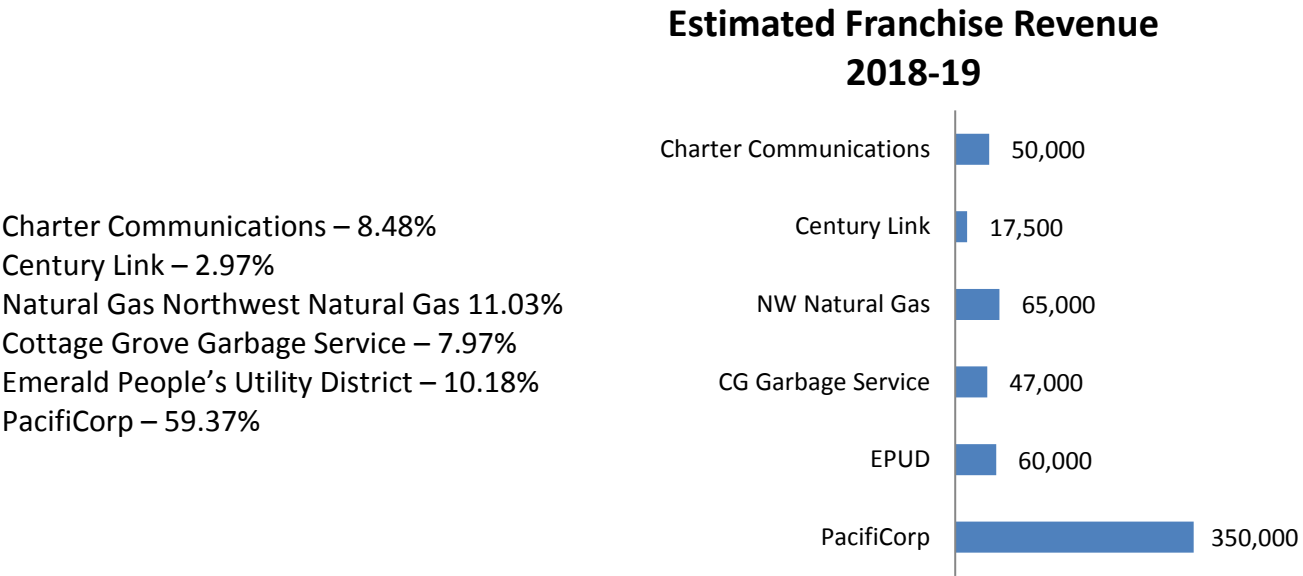
Taxes for 2018-19 will be billed late October 2018, and can be paid in thirds on November 15, February 15, and May 15. Discounts are offered for payment made in full in November and February. For more information about property taxes refer to the Property Tax Summary. Budgeted taxes are less than levied 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 \$673,660 or 7.9% of the fund's total. The revenues are allocated by various formulas.



Franchise fees are the fourth largest revenue source and comprise 6.5% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2017-18 budget is based upon trend analysis. 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 2018-19 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.

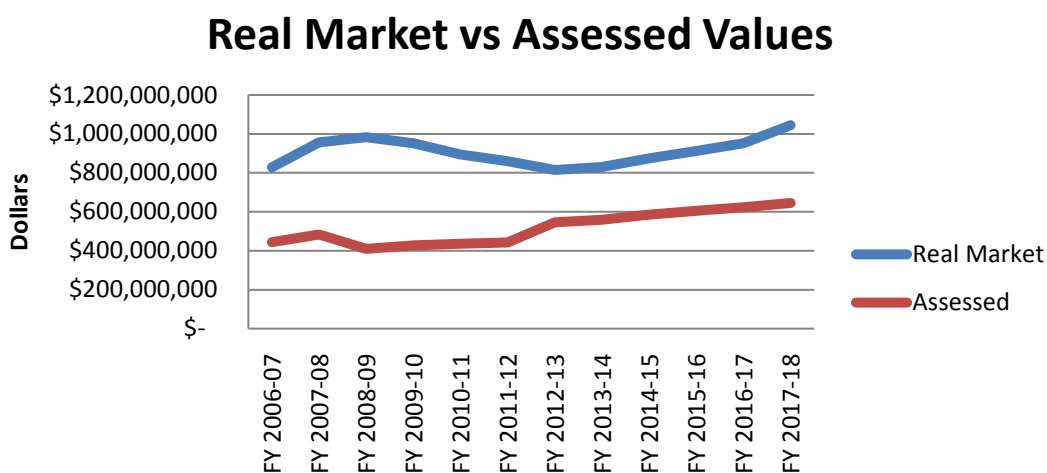
Certain departments provide services for which fees can be charged or fines can be assessed.

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 2018 was \$1,044,878,838; the assessed value was \$645,351,175; assessed value was approximately 61.7% of market value.

Where Every Penny of Your Tax Dollar Goes

DEPARTMENT	FY 2018-19 APPROVED
Administrative:	
City Council	38,500
City Manager	390,600
Finance	380,470
Community Promotions	127,200
Community Center	145,975
Total Administration	1,082,745
Public Safety:	
Police Operations	2,728,740
Municipal Court	85,735
Court Support Services	76,150
Youth Peer Court	28,005
Total Public Safety	2,918,630
Public Works:	
Maintenance	407,105
Engineering	369,560
Broadband Services	344,165
Development	618,980
Total Public Works	1,739,810

DEPARTMENT	FY 2018-19 APPROVED
Community Services:	
Library	483,475
Total Community Services	483,475
TOTALS:	6,224,660
Non-Departmental *	2,272,670
TOTAL GENERAL FUND	8,497,330

* Non-Departmental includes a contingency for the General Fund of \$329,020, Transfers to Other Departments of \$1,113,580, and an Unappropriated Ending Fund Balance of \$577,470.

Admin.		Public Works	Comm.	PW	Non-Depart.
\$.13	Public Safety \$.34	\$.13	Serv. \$.06	Devel. \$.07	\$.27



**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY 2018-19**

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	131,600	131,600								131,600
ADMINISTRATIVE ASSISTANT	63,260	63,260								63,260
FINANCE DIRECTOR	101,810			101,810						101,810
ACCOUNTING TECH.	50,800			50,800						50,800
PAYROLL - HR SPECIALIST-.75 FTE	43,100			43,100						43,100
FINANCE CLERK -.57 FTE	21,950			21,950						21,950
COURT CLERK - .73 FTE	32,020		32,020							32,020
POLICE CHIEF	107,610				85,375		22,235			107,610
ADMINISTRATIVE AIDE (POLICE)	51,415				38,550		12,865			51,415
POLICE CAPTAIN -2 FTE	176,300				149,885		26,415			176,300
POLICE SERGEANT-2.0 FTE	151,515				136,825		14,690			151,515
PATROL OFFICERS-13 FTE	767,000				767,000					767,000
COMMUNITY SERVICE OFFICER-1.13 FTE	33,050				33,050					33,050
RECORDS COORDINATOR- 2 FTE	94,700				94,700					94,700
COMMUNICATIONS SPEC.- 5 FTE	279,500						279,500			279,500
TEMPORARY WORKER -.13 FTE	6,130					22,550	6,130			6,130
PEER COURT COORD -.58 FTE	22,550									22,550
COMMUNITY SERVICES DIRECTOR	87,650							87,650		87,650
LIBRARIAN	65,780							65,780		65,780
SENIOR LIBRARY ASSISTANT	48,500							48,500		48,500
LIBRARY ASSISTANT	38,050							38,050		38,050
LIBRARY AIDES - 1.0 FTE	32,250							32,250		32,250
COMMUNITY COORDINATOR	59,900								59,900	59,900
REGULAR PART TIME - COMM CNTR-1.13 FTE	31,590								31,590	31,590
TOTAL	2,498,030	194,860	32,020	217,660	1,305,385	22,550	361,835	272,230	91,490	
TOTAL FTE	41.01	2.00	0.73	3.32	21.18	0.58	6.07	5.00	2.13	

*FTE = Full Time Equivalents

FY 2018-19

POSITION DESCRIPTION	SALARY	COMM. DEV.	MAINT.	ENG.	BROAD BAND	WATER DIST.	WATER PROD.	ST. MAINT.	ST. SWPG.	STORM DRAIN	BLDG. INSPCT.	WW COL.	WWTP	GOLF	TOTALS
PUBLIC WORKS & DEVELOPMENT DIRECTOR	98,570	10,050	9,810			15,690	8,830	9,810		9,810	10,050	15,690	8,830		98,570
BUILDING PERMIT SPECIALIST	45,000										45,000				45,000
SR BUILDING PERMIT SPECIALIST/INSPECTOR	171,700										171,700				171,700
WWTP SUPERVISOR	69,050												69,050		69,050
WATER PRODUCTION SUPERVISOR	77,285						77,285								77,285
UTILITY MAINTENANCE SUPERVISOR	72,330					36,160		16,635		7,235		12,300			72,330
FLEET & FACILITIES MANAGER	79,405					31,740	3,975	17,460	4,000	6,350		11,905	3,975		79,405
CITY ENGINEER	87,645			48,200		18,405	4,385			7,015		9,640			87,645
ENGINEERING TECHNICIAN - 1 FTE	47,305			47,305											47,305
CIVIL ENGINEER	86,445			86,445											86,445
ADMIN. AIDE-CD	42,893	12,575		2,105		6,308					19,800	2,105			42,893
ADMIN. AIDE-PUB. WORKS	51,661	10,365		15,485		10,321	2,580			2,585		7,745	2,580		51,661
ADMIN. AIDE-SHOP	42,791					20,536	4,280	3,000		3,425		8,555	2,995		42,791
UTILITIES CLERK	50,005					26,500				2,505		21,000			50,005
CUSTODIAN	35,875		35,875												35,875
GOLF SHOP MANAGER	49,200													49,200	49,200
GOLF SHOP ASSISTANTS - 1.63 FTE	37,395													37,395	37,395
FINANCE CLERKS - 0.58 FTE	21,400				4,280	7,695				2,155		7,270			21,400
UTILITY MAINTENANCE WORKERS -15 FTE	904,530		60,340			233,290	172,820	100,455	26,210	73,895		79,010	158,510		904,530
GOLF COURSE SUPERINTENDENT	65,115													65,115	65,115
REGULAR PART TIME WORKER - GOLF - 3.23 FTE	95,630													95,630	95,630
REGULAR PART TIME WORKER - NON GOLF -2.19 FTE	64,380														64,380
CITY PLANNER - 1.0 FTE	76,890							32,190							76,890
PLANNING TECH - 1.0 FTE	41,900														41,900
TEMPORARY WORKER - PLANNING - 0.54 FTE	12,000														12,000
TEMPORARY WORKER-1.0 FTE	22,320		11,160					11,160							22,320
TEMPORARY WORKER - BUILDING INSPEC- 0.39 FTE	15,000										15,000				15,000
	TOTAL	2,463,720	163,780	149,375	199,540	4,280	406,645	274,155	190,710	30,210	114,975	261,550	175,220	245,940	247,340
	TOTAL FTE	46.04	3.64	4.04	2.90	0.12	7.11	3.39	4.10	0.60	1.96	3.94	3.08	4.30	6.86
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	78.18														
FY2011-12 ALL FUNDS FTE TOTAL	77.20														
FY2010-11 ALL FUNDS FTE TOTAL	79.53														
FY2009-10 ALL FUNDS FTE TOTAL	82.67														
FY2008-09 ALL FUNDS FTE TOTAL															