

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 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.

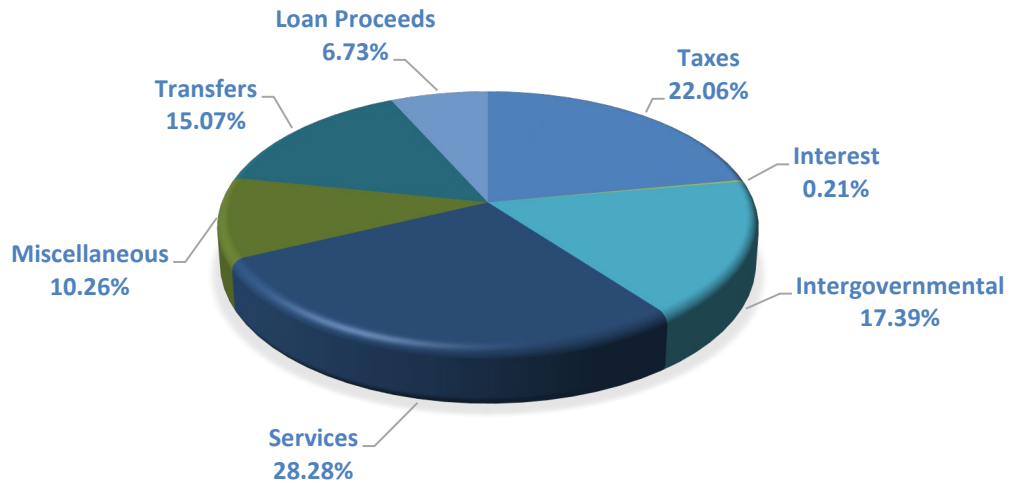


SUMMARY OF RESOURCES AND REQUIREMENTS

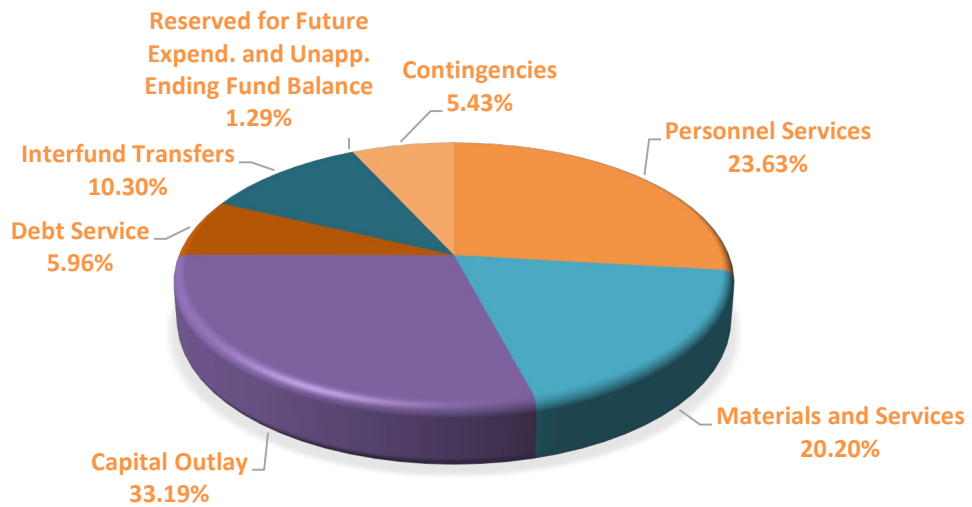
The City of Cottage Grove endeavors to provide services essential to the community and that enhance the quality of life. The table below summarizes the major resources and expenditures for all City funds. This financial data is intended to provide a broad overview of the City's budget. Two-year comparisons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

	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
<i>RESOURCES:</i>				
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
<i>REQUIREMENTS:</i>				
Personnel services	9,119,495	8,554,934	10,567,325	10,902,370
Materials and services	8,276,075	4,924,031	7,749,905	9,321,034
Capital outlay	17,292,255	7,711,901	11,486,903	15,310,490
Debt Service	2,795,410	2,702,306	2,794,015	2,750,245
Interfund transfers	4,052,140	3,846,881	4,412,475	4,753,220
Reserved for Future Exp.	11,750	0	3,000	3,000
Contingencies	2,280,925	0	2,728,080	2,505,270
Total Requirements	\$ 43,828,050	\$ 27,740,053	\$ 39,741,703	\$ 45,545,629
Ending Balance	577,000	588,225	579,040	592,850
Requirements + End. Bal.	\$ 44,405,050	\$ 28,328,278	\$ 40,320,743	\$ 46,138,479

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



ALL FUNDS - BUDGETED CATEGORIES OF EXPENSES (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 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.

COMMUNITY SERVICES

FINANCE

IT SPECIALIST

LIBRARY

POLICE DEPARTMENT

PUBLIC WORKS

City Manager's Office

City Manager

Assistant to the City Manager
1.0 FTE (City Manager)

City Recorder/Admin. Assistant
1.0 FTE (City Manager)

City Attorney (Contracted)

IT Specialist (Contracted)

Head Librarian
1.0 FTE (Library Services)

Community Coordinator
1.0 FTE (Community Center)

Librarians
3.0 FTE (Library Services)

Community Coordinator Assistant
1.0 FTE (Community Center)

Finance Department

Finance Director

Accounting Technician
1.0 FTE (Finance)

Payroll/HR Specialist
1.0 FTE
.50 (Finance) .25 (Water)
.25 (Wastewater)

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

Municipal Court Clerk
.74 FTE (Municipal Court)

Utilities Billing Specialist
.53 (Water) .42 (Wastewater)
.05 (Storm Drain)

Pro Shop Manager
1.0 FTE (Golf Course)

Pro Shop Staff
1.70 FTE (Golf Course)

Police Department

Police Chief

Captain

Administrative Aide
.75 (Police Department)
.25 (Police Communication)

YOUTH PEER COURT

RECORDS

INVESTIGATIONS

Peer Court Coordinator
.58 FTE (Peer Court)

Records Coordinator
2.0 FTE (Police Operations)

Police Officers
1.0 FTE (Police Operations)

PATROL

COMMUNICATIONS/911

Sergeant
3.0 FTE
2.70 (Police Operations)
.30 (Police Communication)

Communication Specialist Lead
1.0 FTE (Police Communications)

Police Officers
13 FTE (Police Operations)

Community Service Officer
1.4 FTE (Police Operations)

Communication Specialist
5.0 FTE (Police Communication)

Temporary Worker
.13 FTE (Police Communication)

Public Works & Development Department Divisions

Public Works & Development Director

BUILDING INSPECTION

ENGINEERING

FACILITIES & EQUIPMENT

GOLF COURSE

PLANNING

UTILITIES

WASTEWATER TREATMENT

WATER TREATMENT

(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

Planning Division

City Planner
1.0 FTE (Development)

Assistant City Planner
1.0 FTE (Development)

Building Permit Specialist/Code Enforcement
1.0 FTE
.30 (Engineering)
.20 (Development)
.20 (Wastewater)
.25 (Water) .05 (Storm)

Administrative Aide
1.0 FTE
.05 (Engineering) .15 (Water)
.30 (Development) .45 (Buildng)
.05 (Wastewater)

Temporary Worker
.22 FTE (Development)

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

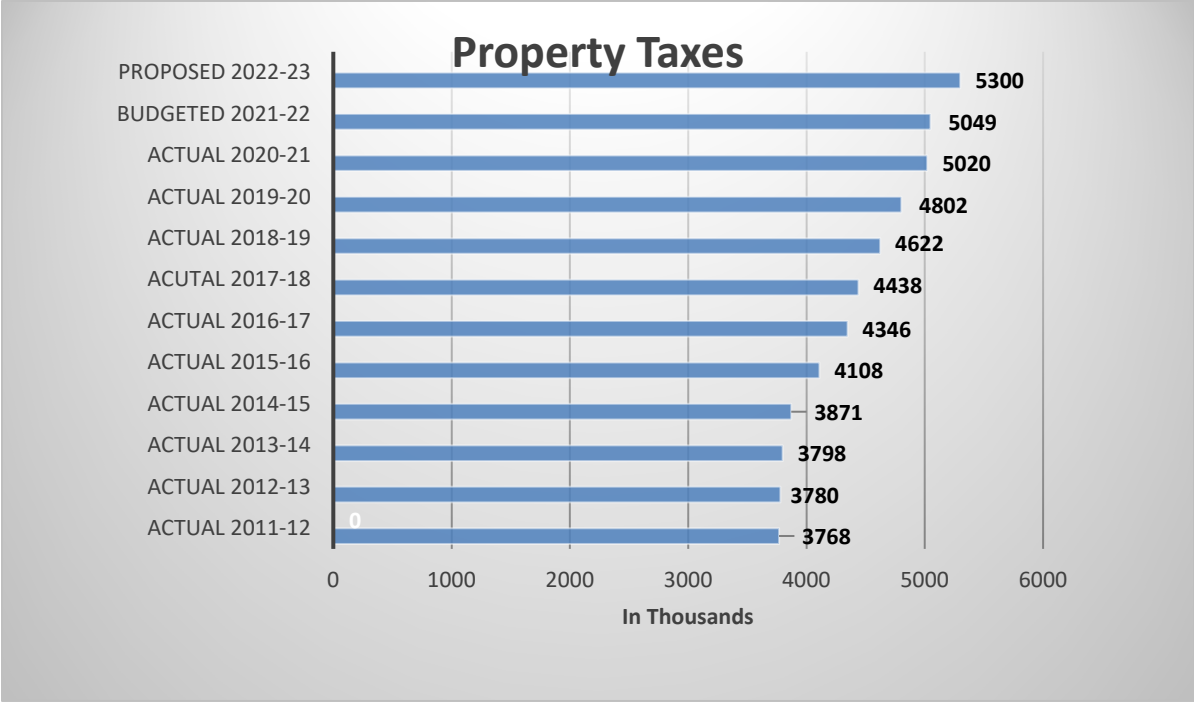
GENERAL FUND REVENUES

GENERAL FUND

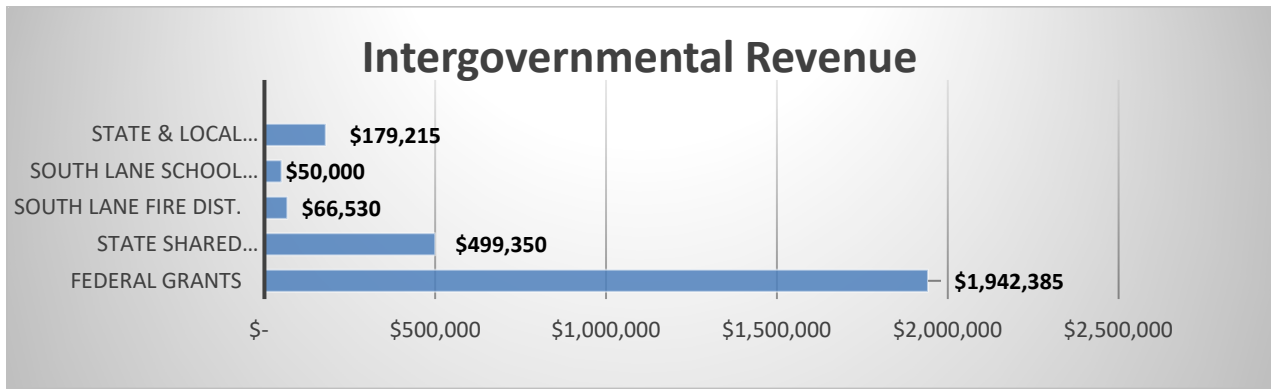
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

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.

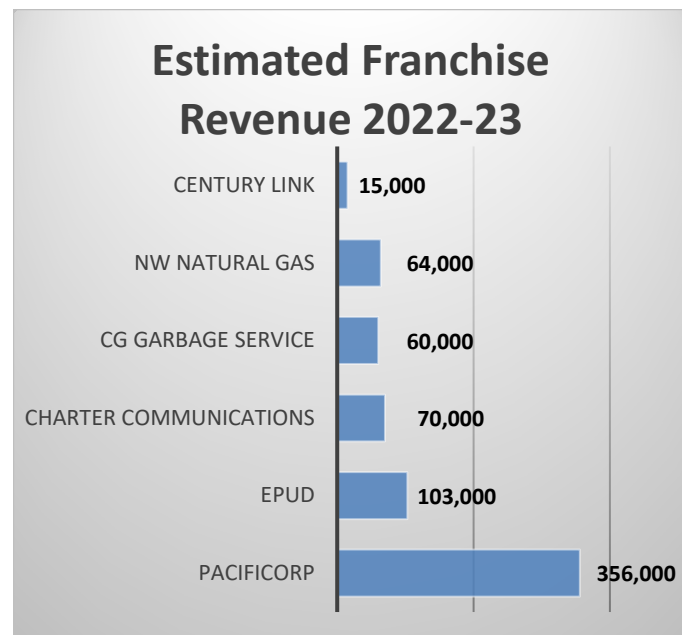


Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, marijuana tax, state shared revenues; federal/state grants, South Lane Fire and Rescue District for PERS UAL debt reimbursement, and South Lane School District’s contribution to support the 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.

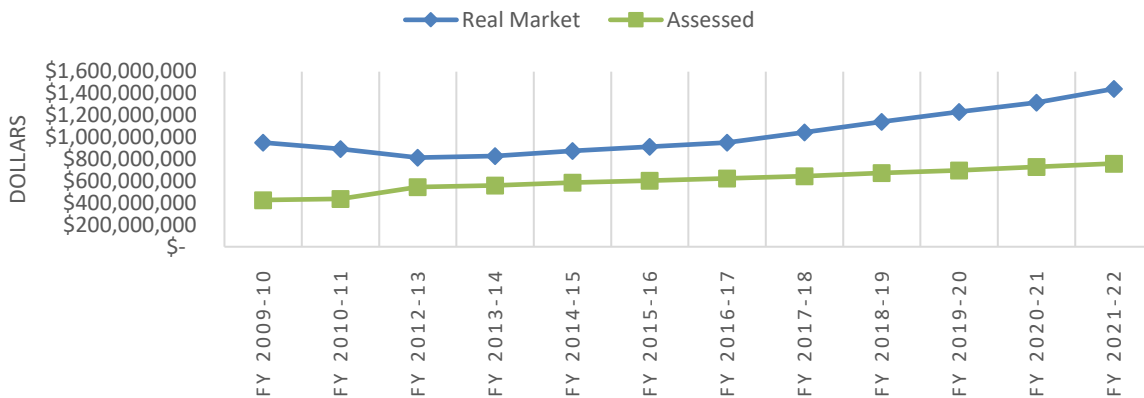
PROPERTY TAX SUMMARY

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 \$766,665,589; assessed value was approximately 52.8% of market value.

Where Every Penny of Your Tax Dollar Goes

Administrative:

City Council	58,560
City Manager	627,380
Finance	483,430
Community Services	260,465
Community Promotions	189,870
Total Administration	1,619,705

Public Safety:

Police Operations	3,695,065
Municipal Court	106,100
Court Support Services	90,500
Youth Peer Court	48,850
Total Public Safety	3,940,515

Public Works:

Maintenance	1,631,820
Engineering	285,065
Broadband Services	378,740
Development	1,677,365
Total Public Works	3,972,990

Library Services:

Library	435,325
Total Library Services	435,325

TOTALS: 9,968,535

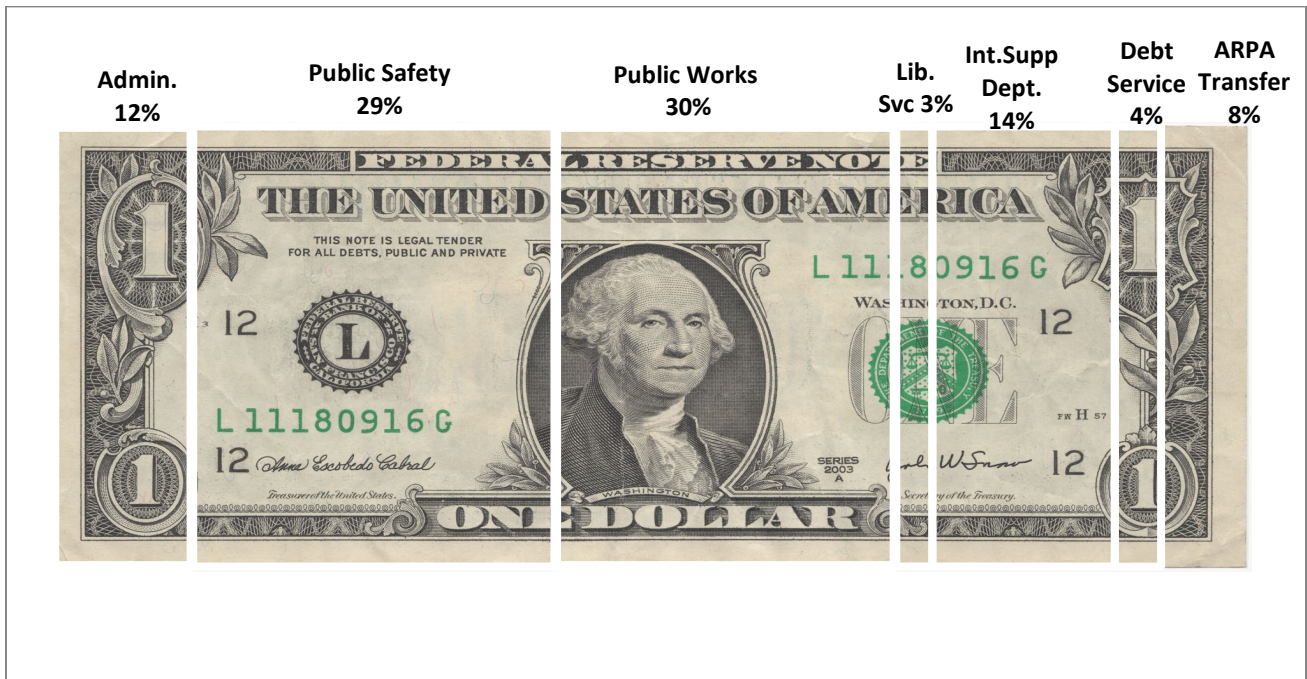
Internal Support Department

Materials & Services	300,800
Trsfr to Debt Service	541,900
All Other Transfers *	1,675,535
Contingency	938,930

Total Internal Support Dept. 3,457,165

TOTAL GENERAL FUND 13,425,700

* Internal Support Department includes Transfers to other departments in the amount of \$1,675,535, which \$1,060,000 of the total is from ARPA Funding. The Internal Support Department also includes an Unappropriated Ending Fund Balance of \$595,850.



PERSONNEL SERVICES SUMMARY

DEPARTMENT	POSITION	GROUP	SALARY RANGE	2021 FTE	2022 FTE	2023 FTE	Change
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 TOTAL				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 TOTAL				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	Wastewater 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

