

STATISTICAL SECTION

CITY OF COTTAGE GROVE, OREGON
NET ASSETS BY COMPONENT
Last Ten Fiscal Years *
(accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 34,547,140	\$ 34,365,891	\$ 37,372,770	\$ 35,890,501
Restricted	-	-	20,390	24,468
Other Purposes	-	-	-	-
Unrestricted	5,359,669	5,105,238	3,363,376	5,886,927
Total governmental activities net assets	\$ 39,906,809	\$ 39,471,129	\$ 40,756,536	\$ 41,801,896
Business-type activities				
Invested in capital assets, net of related debt	\$ 8,260,445	\$ 8,681,123	\$ 9,821,118	\$ 10,475,378
Restricted	-	-	-	-
Unrestricted	3,844,380	3,615,383	3,392,980	3,191,692
Total business-type activities net assets	\$ 12,104,825	\$ 12,296,506	\$ 13,214,098	\$ 13,667,070
Primary government				
Invested in capital assets, net of related debt	\$ 42,807,585	\$ 43,047,014	\$ 47,193,888	\$ 46,365,879
Restricted	-	-	20,390	24,468
Other Purposes	-	-	-	-
Unrestricted	9,204,049	8,720,621	6,756,356	9,078,619
Total primary government net assets	\$ 52,011,634	\$ 51,767,635	\$ 53,970,634	\$ 55,468,966

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
NET ASSETS BY COMPONENT, continued
Last Ten Fiscal Years *
(accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
Governmental activities				
Invested in capital assets, net of related debt	\$ 23,634,334	\$ 35,558,598	\$ 37,197,493	\$ 35,457,421
Restricted	28,115	4,005	43,260	658,157
Other Purposes	5,857	10,395	9,810	3,893
Unrestricted	19,005,392	7,400,808	5,366,368	5,777,021
Total governmental activities net assets	\$ 42,673,698	\$ 42,973,806	\$ 42,616,931	\$ 41,896,492
Business-type activities				
Invested in capital assets, net of related debt	\$ 8,884,480	\$ 11,854,457	\$ 14,370,516	\$ 13,058,044
Restricted	308,765	354,018	321,394	775,414
Unrestricted	6,784,047	3,068,871	1,013,032	1,624,311
Total business-type activities net assets	\$ 15,977,292	\$ 15,277,346	\$ 15,704,942	\$ 15,457,769
Primary government				
Invested in capital assets, net of related debt	\$ 32,518,814	\$ 47,413,055	\$ 51,568,009	\$ 48,515,465
Restricted	336,880	358,023	364,654	1,433,571
Other Purposes	5,857	10,395	9,810	3,893
Unrestricted	25,789,439	10,469,679	6,419,400	7,401,332
Total primary government net assets	\$ 58,650,990	\$ 58,251,152	\$ 58,361,873	\$ 57,354,261

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
CHANGES IN NET ASSETS
Last Ten Fiscal Years *
(accrual basis of accounting)

Expenses	Fiscal Year			
	2003	2004	2005	2006
Governmental activities:				
General government	\$ 690,439	\$ 823,379	\$ 662,864	\$ 611,590
Public safety	3,573,263	1,948,821	2,176,643	2,296,399
Highways and streets	1,654,879	999,199	1,007,134	1,029,142
Community development	365,258	564,341	394,637	701,484
Culture and recreation	612,973	435,581	513,044	506,820
Interest on long-term debt	264,967	239,647	211,609	185,128
Total governmental activities expenses	7,161,779	5,010,968	4,965,931	5,330,563
Business-type activities:				
Water	\$ 1,133,971	\$ 1,244,597	\$ 1,354,118	\$ 1,716,958
Wastewater	927,802	674,257	1,211,166	1,330,472
Storm drainage	146,441	130,837	199,774	217,342
Ambulance	343,108	-	-	-
Total business-type activities expenses	2,551,322	2,049,691	2,765,058	3,264,772
Total primary government expenses	\$ 9,713,101	\$ 7,060,659	\$ 7,730,989	\$ 8,595,335
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 677,688	\$ 279,436	\$ 136,803	\$ 237,097
Public safety	65,515	85,810	35,168	25,257
Highways and streets	-	-	39,464	134,272
Culture and recreation	17,291	27,863	19,828	17,716
Community development	11,139	33,645	327,439	293,705
Operating grants and contributions	1,138,761	251,026	131,004	211,897
Capital grants and contributions	-	-	508,441	150,318
Total governmental activities program revenues	\$ 1,910,394	\$ 677,780	\$ 1,198,147	\$ 1,070,262
Business-type activities:				
Charges for services:				
Water	\$ 1,321,592	\$ 1,465,846	\$ 1,786,936	\$ 1,885,132
Wastewater	913,213	1,012,862	1,402,872	1,489,678
Storm drainage	254,576	297,483	326,942	321,837
Ambulance	1,127,978	-	-	-
Operating grants and contributions	-	4,110	-	-
Capital grants and contributions	263,293	336,707	-	-
Total business-type activities program revenues	3,880,652	3,117,008	3,516,750	3,696,647
Total primary government program revenues	\$ 5,791,046	\$ 3,794,788	\$ 4,714,897	\$ 4,766,909
Net(expense)/revenue:				
Governmental activities	\$ (5,251,385)	\$ (4,333,188)	\$ (3,767,784)	\$ (5,330,563)
Business-type activities	1,329,330	1,067,317	751,692	431,875
Total primary government net expense	\$ (3,922,055)	\$ (3,265,871)	\$ (3,016,092)	\$ (4,898,688)

CITY OF COTTAGE GROVE, OREGON
CHANGES IN NET ASSETS, continued
Last Ten Fiscal Years *
(accrual basis of accounting)

Expenses	Fiscal Year			
	2007	2008	2009	2010
Governmental activities:				
General government	\$ 617,944	\$ 881,891	\$ 678,782	\$ 1,497,736
Public safety	2,429,095	3,176,091	3,294,236	2,767,500
Highways and streets	1,181,565	608,934	1,150,457	1,229,574
Community development	548,724	623,302	1,229,430	2,039,720
Culture and recreation	547,533	472,110	645,002	745,106
Interest on long-term debt	199,686	297,431	298,195	224,149
Total governmental activities expenses	5,524,547	6,059,759	7,296,102	8,503,785
Business-type activities:				
Water	\$ 1,720,035	\$ 2,987,190	\$ 2,101,331	\$ 2,348,936
Wastewater	1,968,202	2,100,708	2,283,340	2,301,446
Storm drainage	221,022	252,863	240,293	263,584
Ambulance	-	-	-	-
Total business-type activities expenses	3,909,259	5,340,761	4,624,964	4,913,966
Total primary government expenses	\$ 9,433,806	\$ 11,400,520	\$ 11,921,066	\$ 13,417,751
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 276,696	\$ 342,346	\$ 375,914	\$ 368,734
Public safety	29,944	30,407	29,589	38,424
Highways and streets	648,584	92,898	6,872	19,303
Culture and recreation	13,214	19,747	10,798	11,796
Community development	54,424	133,494	13,014	1,379
Operating grants and contributions	69,791	-	77,747	29,292
Capital grants and contributions	76,227	34,316	614,298	831,834
Total governmental activities program revenues	\$ 1,168,880	\$ 653,208	\$ 1,128,232	\$ 1,300,762
Business-type activities:				
Charges for services:				
Water	\$ 1,928,405	\$ 2,253,267	\$ 2,316,801	\$ 2,348,922
Wastewater	1,742,487	2,058,577	2,184,918	2,262,398
Storm drainage	313,618	333,650	290,784	331,592
Ambulance	-	-	-	-
Operating grants and contributions	-	-	24,784	15,057
Capital grants and contributions	2,170,000	-	-	-
Total business-type activities program revenues	6,154,510	4,645,494	4,817,287	4,957,969
Total primary government program revenues	\$ 7,323,390	\$ 5,298,702	\$ 5,945,519	\$ 6,258,731
Net(expense)/revenue:				
Governmental activities	\$ (5,524,547)	\$ (5,406,551)	\$ (6,167,870)	\$ (7,203,023)
Business-type activities	2,245,251	(695,267)	192,323	44,003
Total primary government net expense	\$ (3,279,296)	\$ (6,101,818)	\$ (5,975,547)	\$ (7,159,020)

CITY OF COTTAGE GROVE, OREGON
CHANGES IN NET ASSETS, continued
Last Ten Fiscal Years *
(accrual basis of accounting)

General Revenues and Other Changes in Net Assets	Fiscal Year			
	2003	2004	2005	2006
Governmental activities:				
Property taxes	\$ 2,961,667	\$ 2,708,743	\$ 2,515,674	\$ 2,963,021
Public service taxes	-	902,263	2,014,334	1,248,038
Franchise fees	361,057	360,642	357,363	392,717
Alcoholic Beverage Taxes **	-	-	-	-
Motor Fuel Taxes**	-	-	-	-
Unrestricted grants and contributions	148,998	63,901	96,451	239,621
Taxes & Other Revenues not restricted to specific programs **	-	-	-	-
Interest and investment earnings	117,041	106,761	143,067	263,860
Miscellaneous	32,486	221,947	103,108	100,267
Gain(loss) on sale of capital assets	7,254	4,151	124,488	(1,639)
Internal balances	1,046,579	372,021	-	-
Transfers	(490,236)	89,553	102,423	99,776
Total governmental activities	\$ 4,184,846	\$ 4,829,982	\$ 5,456,908	\$ 5,305,661
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Investment earnings	59,582	43,134	69,261	125,069
Miscellaneous	33,148	-	-	-
Gain on sale of capital assets	-	-	-	(4,196)
Internal balances	(1,046,579)	(372,021)	-	-
Transfers	490,236	(89,553)	(102,423)	(99,776)
Total business-type activities	(463,613)	(418,440)	(33,162)	21,097
Total primary government	\$ 3,721,233	\$ 4,411,542	\$ 5,423,746	\$ 5,326,758
Special items				
Governmental activities:	-	(932,475)	(403,717)	-
Business-type activities:	-	(472,723)	-	-
Change in Net Assets				
Governmental activities	\$ (1,066,539)	\$ (435,681)	\$ 1,285,407	\$ 1,045,360
Business-type activities	865,717	191,681	917,633	452,972
Total primary government	\$ (200,822)	\$ (244,000)	\$ 2,203,040	\$ 1,498,332

* Information is presented for years ended subsequent to the implementation of GASB 33

** Classified separately for 2009-10 fiscal year.

CITY OF COTTAGE GROVE, OREGON
CHANGES IN NET ASSETS, continued
Last Ten Fiscal Years *
(accrual basis of accounting)

General Revenues and Other Changes in Net Assets	Fiscal Year			
	2007	2008	2009	2010
Governmental activities:				
Property taxes	\$ 3,110,573	\$ 3,339,463	\$ 3,505,745	\$ 3,900,441
Public service taxes	1,253,126	1,143,177	1,092,117	
Franchise fees	416,424	433,911	427,472	410,375
Alcoholic Beverage Taxes **	-	-	-	106,839
Motor Fuel Taxes**	-	-	-	340,204
Unrestricted grants and contributions	303,434	149,329	103,039	-
Taxes & Other Revenues not restricted to specific programs **	-	-	-	1,429,404
Interest and investment earnings	352,281	365,322	153,517	48,307
Miscellaneous	104,413	127,288	329,123	-
Gain(loss) on sale of capital assets	(413,545)	-	-	-
Internal balances	-	-	-	-
Transfers	100,763	148,169	146,729	207,014
Total governmental activities	\$ 5,227,469	\$ 5,706,659	\$ 5,757,742	\$ 6,442,584
Business-type activities:				
Unrestricted grants and contributions	-	-	70,703	-
Investment earnings	165,734	143,490	54,637	59,979
Miscellaneous	-	-	-	-
Gain on sale of capital assets	-	-	-	-
Internal balances	-	-	-	-
Transfers	(100,763)	(148,169)	(146,729)	(207,014)
Total business-type activities	64,971	(4,679)	(21,389)	(147,035)
Total primary government	\$ 5,292,440	\$ 5,701,980	\$ 5,736,353	\$ 6,295,549
Special items				
Governmental activities:	-	-	-	-
Business-type activities:	-	-	-	-
Change in Net Assets				
Governmental activities	\$ 871,802	\$ 300,108	\$ (410,128)	\$ (760,439)
Business-type activities	2,310,222	(699,946)	170,934	(103,032)
Total primary government	\$ 3,182,024	\$ (399,838)	\$ (239,194)	\$ (863,471)

* Information is presented for years ended subsequent to the implementation of GASB 33

** Classified separately for 2009-10 fiscal year.

CITY OF COTTAGE GROVE, OREGON
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Franchise Tax</u>	<u>Public Service Tax</u>	<u>Total</u>
2001	2,162,154	320,728	-	2,482,882
2002	2,254,490	352,675	-	2,607,165
2003	2,961,667	361,057	-	3,322,724
2004	2,708,743	360,642	902,263	3,971,648
2005	2,515,674	357,363	2,014,334	4,887,371
2006	2,963,021	392,717	1,248,038	4,603,776
2007	3,110,573	416,424	1,253,126	4,780,123
2008	3,339,463	433,911	1,143,177	4,916,551
2009	3,505,745	427,472	1,092,117	5,025,334
2010	3,900,441	410,375	1,042,301	5,353,117

CITY OF COTTAGE GROVE, OREGON
FUND BALANCE OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years *
(modified accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
General fund				
Reserved	\$ -	\$ -	\$ 20,390	\$ 24,468
Unreserved	490,191	830,682	1,139,556	1,879,387
Total general fund	\$ 490,191	\$ 830,682	\$ 1,159,946	\$ 1,903,855
All other governmental funds				
Reserved	\$ 1,011,302	\$ 1,021,619	\$ 8,001	\$ 7,446
Unreserved, reported in:				
Special revenue funds	1,547,415	1,555,548	1,922,371	1,667,194
Capital project funds	1,978,834	1,675,089	2,744,037	2,679,625
Trust funds	-	-	-	-
Permanent funds	-	-	-	-
Total all other governmental funds	\$ 4,537,551	\$ 4,252,256	\$ 4,674,409	\$ 4,354,265

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
FUND BALANCE OF GOVERNMENTAL FUNDS, continued
Last Ten Fiscal Years *
(modified accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
General fund				
Reserved	\$ 24,468	\$ -	\$ 36,702	\$ 40,796
Unreserved	2,539,927	1,785,417	951,929	1,526,740
Total general fund	<u>\$ 2,564,395</u>	<u>\$ 1,785,417</u>	<u>\$ 988,631</u>	<u>\$ 1,567,536</u>
All other governmental funds				
Reserved	\$ 9,504	\$ 14,400	\$ 6,558	\$ 2,737
Unreserved, reported in:				
Special revenue funds	2,130,845	2,637,995	2,007,839	1,752,805
Capital project funds	2,599,944	2,759,794	2,001,444	1,340,536
Trust funds	-	-	-	3,000
Permanent funds	-	-	9,810	3,893
Total all other governmental funds	<u>\$ 4,740,293</u>	<u>\$ 5,412,189</u>	<u>\$ 4,025,651</u>	<u>\$ 3,102,971</u>

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years *
(modified accrual basis of accounting)

	Fiscal year			
	2003	2004	2005	2006
Revenues				
Taxes	\$ 3,385,040	\$ 3,457,714	\$ 3,323,603	\$ 3,804,725
Licenses and permits	22,168	12,189	20,893	27,713
Intergovernmental	1,287,759	885,318	1,907,691	1,429,296
Charges for services	1,607,271	896,966	395,304	426,467
Fines	90,148	110,323	103,041	119,595
Special assessments	212,259	168,670	97,646	165,440
Miscellaneous	398,317	292,092	824,981	1,016,781
Total revenues	7,002,962	5,823,272	6,673,159	6,990,017
Expenditures				
General government	\$ 827,252	\$ 829,173	\$ 777,649	\$ 923,553
Public safety	3,363,689	1,900,406	2,121,511	2,263,600
Highways and streets	447,480	494,188	511,523	558,760
Community development	371,521	555,118	523,820	689,753
Culture and recreation	572,324	397,315	492,275	475,874
Capital outlay	884,607	245,434	908,384	1,378,062
Debt service	681,889	-	-	-
Principal	-	683,241	295,526	179,708
Interest	-	251,359	206,924	196,718
Total expenditures	7,148,762	5,356,234	5,836,982	6,666,028
Excess of revenues over (under) expenditures	(145,800)	467,038	836,177	323,989
Other financing sources (uses)				
Transfers in	\$ 878,866	\$ 580,046	\$ 710,590	\$ 712,691
Transfers out	(1,369,102)	(490,493)	(608,167)	(612,915)
Issuance of Debt	154,582	-	-	-
Tax increment refund	-	-	-	-
Total other financing sources (uses)	(335,654)	89,553	102,423	99,776
Net change in fund balances	\$ (481,454)	\$ 556,591	\$ 938,600	\$ 423,765
Debt service as a percentage of noncapital expenditures	0.0%	22.4%	11.3%	7.7%

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS, continued
Last Ten Fiscal Years *
(modified accrual basis of accounting)

	Fiscal year			
	2007	2008	2009	2010
Revenues				
Taxes	\$ 3,939,154	\$ 4,176,080	\$ 4,336,304	\$ 4,714,254
Licenses and permits	9,412	45,342	6,459	7,431
Intergovernmental	1,282,192	900,713	889,901	1,667,420
Charges for services	249,001	255,627	244,576	333,196
Fines	115,865	122,857	173,747	115,720
Special assessments	62,267	98,000	11,405	25,984
Miscellaneous	2,316,810	891,957	1,321,428	1,025,608
Total revenues	7,974,701	6,490,576	6,983,820	7,889,613
Expenditures				
General government	\$ 965,253	\$ 1,109,415	\$ 1,843,193	\$ 1,229,830
Public safety	2,378,722	2,537,027	3,229,142	2,706,683
Highways and streets	637,970	537,635	518,765	564,787
Community development	540,000	601,050	1,218,877	1,380,055
Culture and recreation	512,198	435,191	596,492	680,256
Capital outlay	1,970,124	1,722,565	1,575,896	619,850
Debt service	-	-	-	-
Principal	172,020	244,402	374,989	426,523
Interest	199,555	268,030	303,519	217,406
Total expenditures	7,375,842	7,455,315	9,660,873	7,825,390
Excess of revenues over (under) expenditures	598,859	(964,739)	(2,677,053)	64,223
Other financing sources (uses)				
Transfers in	\$ 660,883	\$ 1,443,377	\$ 747,117	1,283,359
Transfers out	(560,120)	(1,295,208)	(600,388)	(1,076,346)
Issuance of Debt	346,946	709,488	800,000	44,654
Tax increment refund	-	-	-	(659,665)
Total other financing sources (uses)	447,709	857,657	946,729	(407,998)
Net change in fund balances	\$ 1,046,568	\$ (107,082)	\$ (1,730,324)	\$ (343,775)
Debt service as a percentage of noncapital expenditures	7.4%	9.8%	9.2%	9.8%

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years *
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Franchise Tax</u>	<u>Local Fuel Tax</u>	<u>Room Tax</u>	<u>Total</u>
2003	\$ 2,961,667	\$ 361,057	\$ -	\$ 62,316	\$ 3,385,040
2004	2,737,523	360,642	295,384	63,715	3,457,264
2005	2,524,916	357,363	367,906	73,418	3,323,603
2006	2,991,430	392,717	340,979	79,599	3,804,725
2007	3,102,344	416,424	326,942	93,444	3,939,154
2008	3,316,060	433,911	327,698	98,411	4,176,080
2009	3,490,164	427,472	319,128	99,540	4,336,304
2010	3,873,900	410,375	340,204	89,775	4,714,254

*Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
ASSESSED VALUES AND ESTIMATED REAL MARKET VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Assessed Value					Total	Total Direct Tax Rate	Estimated Real Market Value (RMV)	Assessed Value as a Percentage of RMV
	Real Property	Personal Property	Manufactured Structures	Utilities					
2001 (1)	305,709,412	12,417,270	9,264,998	10,629,119	338,020,799	7.2087	434,243,323	77.8%	
2002 (1)	324,885,986	13,404,273	9,819,004	12,210,309	360,319,572	7.2087	438,178,085	82.2%	
2003 (1)	338,752,106	13,098,565	5,820,649	12,388,859	370,060,179	6.5907	443,327,603	83.5%	
2004 (1)	354,745,231	13,964,381	4,443,871	11,330,062	384,483,545	6.1867	449,169,109	85.6%	
2005 (1)	369,423,666	12,619,767	4,950,901	13,241,803	400,236,137	6.4687	487,289,006	82.1%	
2006 (1)	390,618,127	20,206,602	5,376,176	10,488,260	426,689,165	7.2087	570,949,638	74.7%	
2007 (1)	419,556,724	10,953,394	3,786,942	9,953,394	444,250,454	7.2087	828,315,133	53.6%	
2008 (1)	447,929,534	11,868,611	5,005,488	18,365,300	483,168,933	7.2087	956,161,508	50.5%	
2009 (1)	386,688,175	10,275,254	3,620,468	9,001,230	409,585,127	7.2087	983,381,511	41.7%	
2010 (1)	494,527,907	11,729,028	4,675,810	14,847,190	525,779,935	7.2087	951,337,243	55.3%	

(1) Includes values of Row River Road Urban Renewal District

Note: Property in Oregon is assessed annually within the 3 percent limits of Measure 50. Counties assess new property at approximately 67 percent of estimated real market value for all types of real and personal property. Tax rates are per \$1,000 of assessed value. The City's full tax rate was not levied in 2003, 2004, and 2005.

Source: Lane County Department of Assessment and Taxation

CITY OF COTTAGE GROVE, OREGON
PROPERTY TAX RATES
Last Ten Fiscal Years

Fiscal Year Ended June 30,	City of Cottage Grove Direct Rates			Overlapping Rates***					Total Rate
	Permanent Rate	General Obligation Debt Service	Total Direct	South Lane School District 45J3	Lane County Education Service District	Lane Community College	Lane County	South Lane County Fire & Rescue	Total Direct and Overlapping
2001	7.21	0.00	7.21	6.91	0.22	0.87	1.44	N/A	16.65
2002	7.21	0.00	7.21	6.91	0.22	0.87	1.44	N/A	16.65
2003*	6.59	0.00	6.59	6.27	0.20	0.81	1.31	N/A	15.18
2004**	5.61	0.00	5.61	6.04	0.20	0.80	1.30	0.94	14.89
2005	6.47	0.00	6.47	6.55	0.22	0.89	1.41	1.03	16.57
2006	7.21	0.00	7.21	6.47	0.22	0.88	1.41	1.03	17.22
2007	7.21	0.00	7.21	6.42	0.22	0.85	1.41	1.03	17.14
2008	7.21	0.00	7.21	6.36	0.22	0.83	1.40	1.03	17.05
2009	7.21	0.00	7.21	6.35	0.22	0.87	1.40	1.03	17.08
2010	7.21	0.00	7.21	6.40	0.22	0.85	1.40	1.03	17.11

Tax rates expressed in dollars and cents per \$1,000 of assessed value of taxable property

Source: Lane County Department of Assessment and Taxation, Tax Rate Comparisons

*Lane County started reporting rates reduced by the impacts of Urban Renewal Agencies.

** SLCFR annexed the City and began levying taxes.

*** Overlapping rates are those of local and county governments that apply to property owners within the City of Cottage Grove.
All overlapping rates apply to Cottage Grove property owners.

Note: Two initiatives approved by Oregon voters have imposed constitutional limitations on property tax rates and assessed values of property. Measure 5 (1990) places a maximum tax rate for non-school governments of \$10 per \$1,000 of real market value on each parcel of property. Measure 50 (1997) put into place different values for real market value and assessed value and set permanent tax rates for each unit of local government. Assessed value for each parcel is limited to an annual 3% increase. Total assessed value can also increase by an amount for new development and can decrease based on reductions in real market value to below assessed value, including reductions due to depreciation on industrial property. Local governments may temporarily increase their tax rate with voter approval of a local option levy. In addition, levies for voter approved general obligation debt are not subject to any constitutional limits on taxes. The City's permanent tax rate is \$7.21 per \$1,000 of assessed value.

CITY OF COTTAGE GROVE, OREGON
PRINCIPAL PROPERTY TAXPAYERS
Last Ten Fiscal Years *

Taxpayer:	2010			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Qwest Corporation	-	-		\$ 3,523,500	9	0.70%
Wal-mart Stores, Inc.	5,802,322	1	1.10%	5,633,322	2	1.13%
Safeway Stores, Inc.	4,480,599	4	0.85%	4,350,096	5	0.87%
Village Green Resort, LLC	5,093,242	2	0.97%	4,950,137	3	0.99%
Spring Investments, LLC	4,934,309	5	0.94%	4,790,591	6	0.96%
Northwest Natural Gas	4,336,000	6	0.82%	3,745,000	8	0.75%
Magnolia Gardens Assisted Living	3,334,144	9	0.63%	3,237,033	10	0.65%
K & M Holdings, LLC	3,743,264	7	0.71%	3,634,237	1	0.73%
Sunrise Ridge LLC	4,531,594	3	0.86%	4,578,851	4	0.91%
Charter Communications	3,093,300	10	0.59%	-		
Middlefield Oaks Assisted Living LLC	-			3,892,617	7	0.78%
Gregory Falk LLC	3,656,560	8	0.70%	-		
Totals	\$ 43,005,334		8.17%	\$ 42,335,384		8.47%
Total for City of Cottage Grove	\$ 525,779,935			\$ 500,539,978		

Taxpayer:	2008			2007		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Advance America CAC of OR, Inc.	\$ -	-		-	-	-
Qwest Corporation	3,756,000	8	0.78%	3,717,700	4	0.84%
Wal-mart Stores, Inc.	5,469,245	2	1.13%	5,309,947	1	1.20%
Safeway Stores, Inc.	4,223,394	4	0.87%	4,204,163	3	0.95%
Village Green Resort, LLC	4,515,089	3	0.93%	4,309,691	2	0.97%
Spring Investments, LLC	4,651,059	5	0.96%	3,601,971	5	0.81%
Northwest Natural Gas	11,546,000	1	2.39%	3,359,000	6	0.76%
Magnolia Gardens	3,142,750	9	0.65%	3,051,214	7	0.69%
K & M Holdings, LLC	3,528,385	6	0.73%	-	-	-
Whittaker-Northwest Partners	-	-		2,651,232	9	0.60%
Sunrise Ridge LLC	-	-		2,788,587	8	0.63%
United Star Holding LLC	-	-		2,381,791	10	0.54%
Middlefield Oaks Assisted Living LLC	3,763,991	7	0.78%			
Starfire Lumber Company	3,089,344	10	0.64%			
Totals	\$ 47,685,257		9.86%	\$ 35,375,296		7.99%
Total for City of Cottage Grove	\$ 483,168,933			\$ 444,250,454		

Source: Lane County Department of Assessment and Taxation

*Information is not available for years prior to 2005

CITY OF COTTAGE GROVE, OREGON
 PRINCIPAL PROPERTY TAXPAYERS, continued
 Last Ten Fiscal Years *

Taxpayer:	2006			2005		
	Taxable Assessed Value	Rank	Rank	Taxable Assessed Value	Rank	Rank
Advance America CAC of OR, Inc.	\$ 6,680,101	1	1.57%	-	-	0.00%
Walmart Stores	5,155,288	2	1.21%	5,005,134	2	1.25%
Qwest Corporation	4,375,800	3	1.03%	7,030,800	1	1.76%
Safeway Stores	4,081,711	4	0.96%	4,273,995	3	1.07%
Village Green Resort, LLC	3,856,857	5	0.90%	3,702,808	4	0.93%
Spring Investments, LLC	3,497,059	6	0.82%	3,395,203	5	0.85%
Northwest Natural Gas	3,411,000	7	0.80%	3,198,000	6	0.80%
Magnolia Gardens	2,962,344	8	0.69%	2,876,062	8	0.72%
Kwikee Products Co, Inc.	2,623,392	9	0.61%	2,586,410	7	0.65%
K & M Holdings, LLC	2,598,458	10	0.61%	2,522,775	9	0.63%
Whittaker-Northwest Partners	-	-	0.00%	2,546,983	10	0.64%
Totals	\$ 39,242,010		9.20%	\$ 37,138,170		9.30%
Total for City of Cottage Grove	\$ 426,789,165			\$ 400,236,137		

Source: Lane County Department of Assessment and Taxation
 *Information is not available for years prior to 2005

CITY OF COTTAGE GROVE, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Tax Levy	Current Tax Collections	Percent of Levy Collections	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2001	2,715,778	2,531,605	93.2	91,689	2,623,294	96.6	212,356	7.8
2002	2,908,110	2,681,942	92.2	93,903	2,775,845	95.5	225,156	7.7
2003	2,975,664	2,773,665	93.2	106,775	2,880,440	96.8	212,777	7.2
2004	2,732,038	2,575,121	94.3	99,968	2,675,089	97.9	183,997	6.7
2005	2,599,041	2,446,954	94.1	64,717	2,511,671	96.6	174,755	6.7
2006	3,076,575	2,911,638	94.6	65,670	2,977,308	96.8	146,346	4.8
2007	3,202,445	3,036,157	94.8	66,187	3,102,344	96.9	154,575	4.8
2008	3,483,020	3,257,128	93.5	58,932	3,316,060	95.2	177,979	5.1
2009	3,602,537	3,373,649	93.6	107,875	3,481,524	96.6	193,559	5.4
2010	3,795,627	3,381,874	89.1	264,656	3,646,530	96.1	220,100	5.8

Source: Lane County Department of Assessment and Taxation

CITY OF COTTAGE GROVE, OREGON
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years *

Governmental Activities

Fiscal Year Ended June 30,	General Obligation Bonds	Percent of Assessed Value**	Notes and Contracts		
			Loans	Capital Leases	Per Capita ***
2003	\$ 2,830,441	0.76%	\$ 2,360,492	\$ 21,760	\$ 267
2004	2,533,082	0.69%	1,820,755	15,121	204
2005	2,517,839	0.63%	1,540,466	7,886	170
2006	2,498,806	0.59%	1,387,695	-	150
2007	2,476,580	0.56%	1,584,856	-	170
2008	2,451,698	0.51%	2,075,131	-	220
2009	2,424,441	0.48%	2,527,399	-	266
2010	2,395,345	0.48%	2,174,631	-	229

Business-Type Activities

Fiscal Year Ended June 30,	Revenue Bonds and Notes	Per Capita ***
2003	\$ 1,632,008	\$ 183
2004	1,470,052	163
2005	6,302,834	692
2006	9,487,555	1,023
2007	12,906,543	1,381
2008	19,905,767	2,108
2009	20,423,165	2,153
2010	19,872,976	2,093

* Information is presented for years ended subsequent to the implementation of GASB 34

** Percent of Assessed Value is calculated using the using the General Obligation Bond divided by the total assessed value shown on Ratios of General Bonded Debt Outstanding Schedule

*** Per Capita is calculated using the total debt for the category divided by population shown on Ratios of General Bonded Debt Outstanding Schedule

CITY OF COTTAGE GROVE, OREGON
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years *

Fiscal Year Ended June 30,	(1) Population	(2) Assessed Value	(3) Estimated Actual Value	(4) Gross General Obligation Bonded Debt	(5) Less Debt Service Fund	(6) Debt Payable from Other Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt Per Capita
2001	8,670	308,531,233	434,243,323	-	-	5,514,985	-	0.00%	0	0.00
2002	8,730	360,319,572	438,178,085	3,108,162	-	1,252,254	1,855,908	0.52%	0.42%	212.59
2003	8,910	338,331,809	443,327,603	2,830,441	-	974,532	1,855,908	0.55%	0.42%	208.29
2004	9,010	349,406,767	449,169,109	2,533,082	-	681,733	1,851,349	0.53%	0.41%	205.48
2005	9,110	400,236,137	487,289,006	2,517,839	-	657,018	1,842,821	0.46%	0.38%	202.29
2006	9,275	426,789,165	570,949,638	2,498,806	-	667,973	1,830,833	0.43%	0.32%	197.39
2007	9,345	444,250,454	828,315,133	2,476,580	-	660,587	1,815,993	0.41%	0.22%	194.33
2008	9,445	483,168,933	956,161,508	2,451,698	-	652,822	1,798,876	0.37%	0.19%	190.46
2009	9,485	500,539,978	983,381,511	2,424,441	-	644,668	1,779,773	0.36%	0.18%	187.64
2010	9,495	525,779,935	951,337,243	2,395,345	-	636,107	1,759,238	0.33%	0.18%	185.28

(1) Source: Portland State University

(2) and (3) Source: Lane County Department of Assessment and Taxation

(4) Amount does not include bancroft bonds

(5) Amount available for repayment of general obligation bonds

(6) These amounts include the general obligation bonds that are being repaid from water revenues, lease revenues from the Industrial Park, donations, and proceeds from the sale of property.

CITY OF COTTAGE GROVE, OREGON
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2010

Jurisdiction	Total Net Debt	Percent Within City	City's Pro Rata Share
Direct:			
City of Cottage Grove	\$ 1,759,238	100%	\$ 1,759,238
Overlapping:			
Lane County School District 45J3	43,873,835	43.95%	19,283,384
Lane County	40,870,000	1.87%	765,618
Lane Community College	41,015,000	1.85%	758,613
Lane Education Service District	7,890,000	1.88%	148,214
Totals	<u>\$ 133,648,835</u>		<u>\$ 20,955,829</u>

Source: Oregon State Treasury - Overlapping Debt Schedule

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**CITY OF COTTAGE GROVE, OREGON
 LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years ***

ORS 287.004 provides a debt limit of 3 percent of the real market value of all taxable property within City boundaries

	Fiscal Year			
	2010	2009	2008	2007
Real Market Value	\$ 951,337,243	\$ 983,381,511	\$ 956,161,508	\$ 828,315,133
Debt Limit of Real Market Value	3%	3%	3%	3%
General obligation debt limit	\$ 28,540,117	\$ 29,501,445	\$ 28,684,845	\$ 24,849,454
Gross bonded debt	2,395,345	2,424,441	2,451,698	2,476,580
Legal debt margin (amount for future indebtedness)	\$ 26,144,772	\$ 27,077,004	\$ 26,233,147	\$ 22,372,874

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
LEGAL DEBT MARGIN INFORMATION, continued
Last Ten Fiscal Years *

ORS 287.004 provides a debt limit of 3 percent of the real market value of all taxable property within City boundaries

	Fiscal Year			
	2006	2005	2004	2003
Real Market Value	\$ 570,949,638	\$ 487,289,006	\$ 449,169,109	\$ 443,327,603
Debt Limit of Real Market Value	3%	3%	3%	3%
General obligation debt limit	\$ 17,128,489	\$ 14,618,670	\$ 13,475,073	\$ 13,299,828
Gross bonded debt	2,498,806	2,517,839	2,533,082	2,830,441
Legal debt margin (amount for future indebtedness)	\$ 14,629,683	\$ 12,100,831	\$ 10,941,991	\$ 10,469,387

* Information is presented for years ended subsequent to the implementation of GASB 34

CITY OF COTTAGE GROVE, OREGON
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	City of Cottage Grove Population	Lane County Population	Personal Income (amounts expressed in thousands)**	Per Capita Personal Income **	School Enrollment	Unemployment Rate
2001	8,670	323,950	8,420,557	25,917	2,766	5.1%
2002	8,730	325,900	8,672,337	26,471	2,768	6.1%
2003	8,910	328,150	8,846,999	26,744	2,803	8.0%
2004	9,010	329,400	9,288,680	27,943	2,827	6.6%
2005	9,108	333,350	9,752,030	29,074	2,714	6.4%
2006	9,275	336,085	10,645,689	31,364	2,724	5.6%
2007	9,345	339,740	11,269,508	32,877	2,716	5.1%
2008	9,445	343,140	11,679,994	33,522	2,835	5.4%
2009	9,485	345,880	11,594,589	33,552	2,807	12.9%
2010	9,495	347,690	11,655,264	33,552	2,635	10.6%

* Information not available

** Metropolitan Statistical Area - Eugene-Springfield

Sources: Portland State University Center for Population Research and Census
Oregon Employment Department
South Lane School District 45J3
Bureau of Labor and Statistics, U.S. Department of Labor
Bureau of Economic Analysis - U.S. Department of Commerce

**CITY OF COTTAGE GROVE, OREGON
 FULL-TIME EQUIVALENT CITY GOVERNMENT
 EMPLOYEES BY FUNCTION
 Last Ten Fiscal Years ***

Function	Full-time Equivalent Employees as of June 30							
	2003	2004	2005	2006	2007	2008	2009	2010
Employees (excluding police)								
Full-time	42	37	40	40	44	45	44	45
Part-time **	7.87	7.04	9.32	8.79	12.11	9.86	11.15	15
Public Safety								
Police	22	24	26	27	24	23	22	22
Total	71.87	68.04	75.32	75.79	80.11	77.86	77.15	82

* Information is presented for years ended subsequent to the implementation of GASB 34

** Numbers corrected to represent FTE for all years

**CITY OF COTTAGE GROVE, OREGON
 OPERATING INDICATORS BY FUNCTION
 EMPLOYEES BY FUNCTION
 Last Ten Fiscal Years ***

Function	Fiscal Year			
	2003	2004	2005	2006
Police				
Number of law violations:				
Arrests	550	620	776	683
Traffic violations	436	333	416	451
Parking violations	189	36	516	233
Wastewater System:				
Number of service connections	3,293	3,603	3,299	3,718
Daily average treatment in gallons:				
Summer: May - October	950,000	1,070,000	1,076,000	1,150,000
Winter: November - April	2,970,000	2,970,000	2,141,600	3,900,000
Water System:				
Number of service connections	3,599	3,296	3,642	3,772
Number of fire hydrants	341	357	357	359
Daily average consumption in gallons:				
Summer: July - September	2,077,000	2,183,000	1,931,000	2,148,000
Winter: December - February	1,059,000	1,360,000	1,002,667	1,142,000
Design capacity of plant in gallons	4,000,000	4,000,000	4,000,000	4,000,000

* Information is presented for years ended subsequent to the implementation of GASB 34

** Includes both active and idle connections

CITY OF COTTAGE GROVE, OREGON
OPERATING INDICATORS BY FUNCTION, continued
EMPLOYEES BY FUNCTION
Last Ten Fiscal Years *

Function	Fiscal Year			
	2007	2008	2009	2010
Police				
Number of law violations:				
Arrests	778	573	426	1,209
Traffic violations	335	740	217	721
Parking violations	752	148	242	357
Wastewater System:				
Number of service connections	3,453	3,456	3629 **	3673 **
Daily average treatment in gallons:				
Summer: May - October	1,350,000	1,280,000	1,020,000	1,420,000
Winter: November - April	2,680,000	3,700,000	2,420,000	2,960,000
Water System:				
Number of service connections	3,755	3,776	3861 **	3852 **
Number of fire hydrants	387	390	398	401
Daily average consumption in gallons:				
Summer: July - September	2,259,000	2,314,000	2,335,000	2,512,000
Winter: December - February	1,167,000	1,171,000	1,206,000	1,299,667
Design capacity of plant in gallons	4,000,000	4,000,000	4,000,000	4,000,000

* Information is presented for years ended subsequent to the implementation of GASB 34

** Includes both active and idle connections

**CITY OF COTTAGE GROVE, OREGON
CAPITAL ASSET STATISTICS BY FUNCTION
EMPLOYEES BY FUNCTION
Last Ten Fiscal Years ***

Function	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Area - square miles	3.44	3.44	3.44	3.85	3.88	3.91	3.91	3.98
City of Cottage Grove facilities and services:								
Miles of streets	39.31	40.19	40.19	40.71	41.80	42.97	43.57	43.57
Number of street lights	481	483	483	486	495	498	507	508
Parks (developed)	20	20	20	20	21	21	22	22
Park acreage (developed)	147.0	147.0	147.0	147.0	189.73	189.73	243.58	243.58
Willamette Greenway (miles along river)	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Library:								
Value of collection	\$ 648,923	\$ 625,328	\$ 657,908	\$ 694,751	\$ 774,373	\$ 766,403	\$ 805,361	\$838,681
Books circulated	88,281	79,813	80,345	81,521	82,786	80,517	84,854	86,363
Police protection:								
Number of stations	1	1	1	1	1	1	1	1
Wastewater System:								
Miles of sanitary sewers	41.91	42.56	42.56	43.04	44.00	45.06	45.66	45.72
Miles of storm sewers	27.68	28.44	28.44	28.79	29.46	30.45	30.85	30.85
Design capacity of treatment plant in gallons	2,000,000	2,000,000	2,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
Water System:								
Miles of water mains (includes 25.2 miles of transmission/distribution lines)	63.81	64.86	64.90	65.23	66.74	68.38	48.98	49.05

* Information is presented for years ended subsequent to the implementation of GASB 34