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. Departments within the General Fund are City Manager, City Attorney, Community Development, City Council, Community Center, Municipal Court, Municipal Court Support Services, Police Operations, Youth Peer Court, Parks, Building Maintenance, Community Promotions, Engineering, Finance, Library, Broadband Services, 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 this fund. 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.

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, and Storm Drain Reserve Fund.

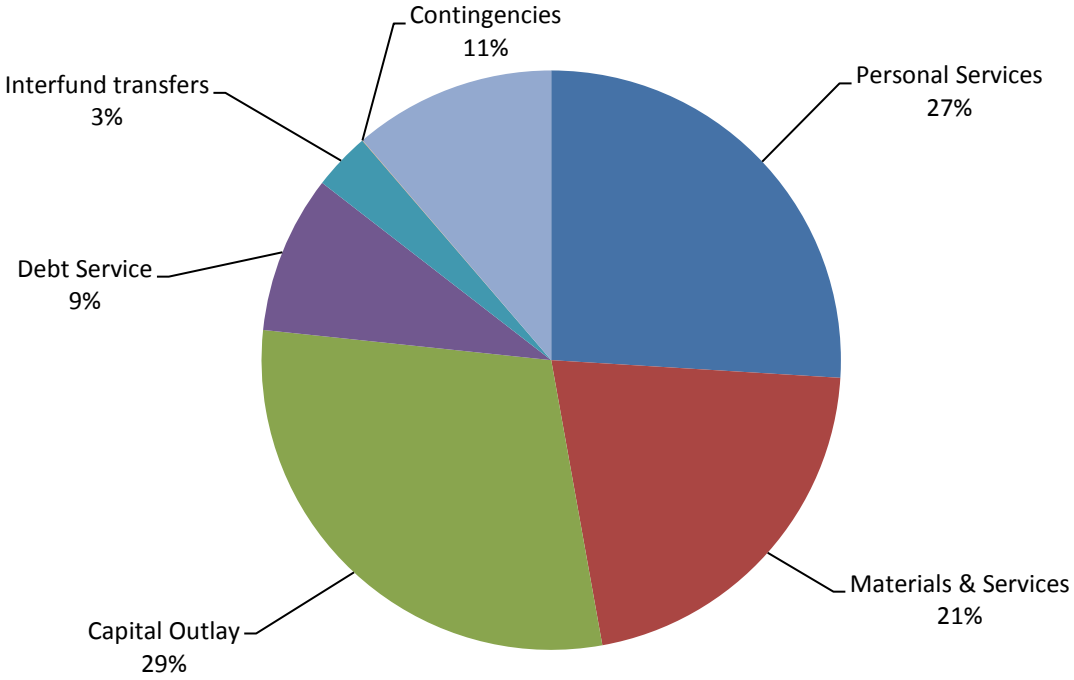
CITY OF
COTTAGE GROVE
OREGON

SUMMARY OF RESOURCES AND REQUIREMENTS

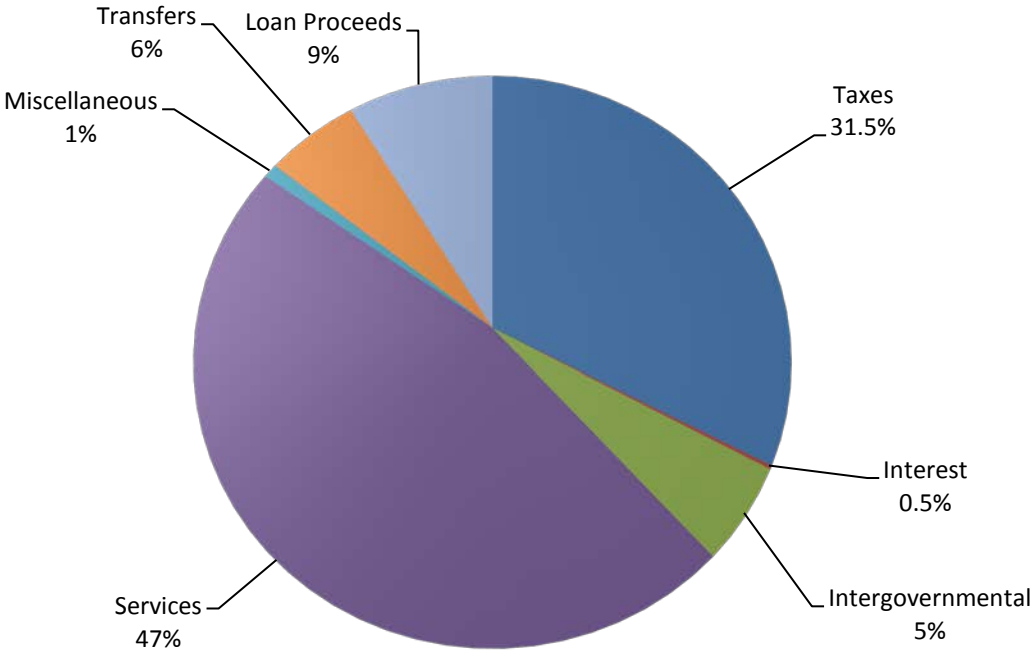
The City of Cottage Grove endeavors to provide services essential to the community and that enhance the quality of life. The table below summarizes the major resources and expenditures for all City funds. This financial data is intended to provide a broad overview of the City's budget. Two-year comparisons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

	Actual 2013-14	Actual 2014-15	Budget 2015-16	Approved 2016-17
RESOURCES:				
Taxes	4,919,421	5,100,445	5,091,115	5,251,410
Interest	52,347	50,322	28,755	26,505
Intergovernmental	104,687	795,086	1,018,320	1,033,060
Services	7,003,660	6,570,270	7,005,411	7,155,766
Miscellaneous	1,745,685	1,480,914	1,205,065	1,198,340
Transfers	709,499	1,004,750	940,778	919,605
Loan proceeds		97,685	3,171,900	3,630,270
Beginning fund balance	8,473,443	7,818,649	8,066,467	9,426,159
Total Resources	23,008,742	22,918,121	26,527,811	28,641,115
REQUIREMENTS:				
Personal services	6,404,726	6,483,990	7,173,806	7,291,838
Materials and services	3,961,000	3,662,090	5,599,750	5,951,988
Capital outlay	1,866,106	762,765	6,981,773	8,279,197
Debt Service	2,254,222	2,171,497	2,326,062	2,476,420
Interfund transfers	728,799	985,450	921,478	900,305
Reserved for Future Exp.		0	0	6,500
Contingencies		0	2,966,392	3,168,617
Total Requirements	15,214,853	14,065,792	25,969,261	28,074,865
Ending Balance	7,793,889	8,852,329	558,550	566,250
Requirements + End. Bal.	23,008,742	22,918,121	26,527,811	28,641,115

All Funds - Budgeted Categories of Expenses (2016-17)



All Funds - Budgeted Sources of Revenue (2016-17)



CITY OF
COTTAGE GROVE
OREGON

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.

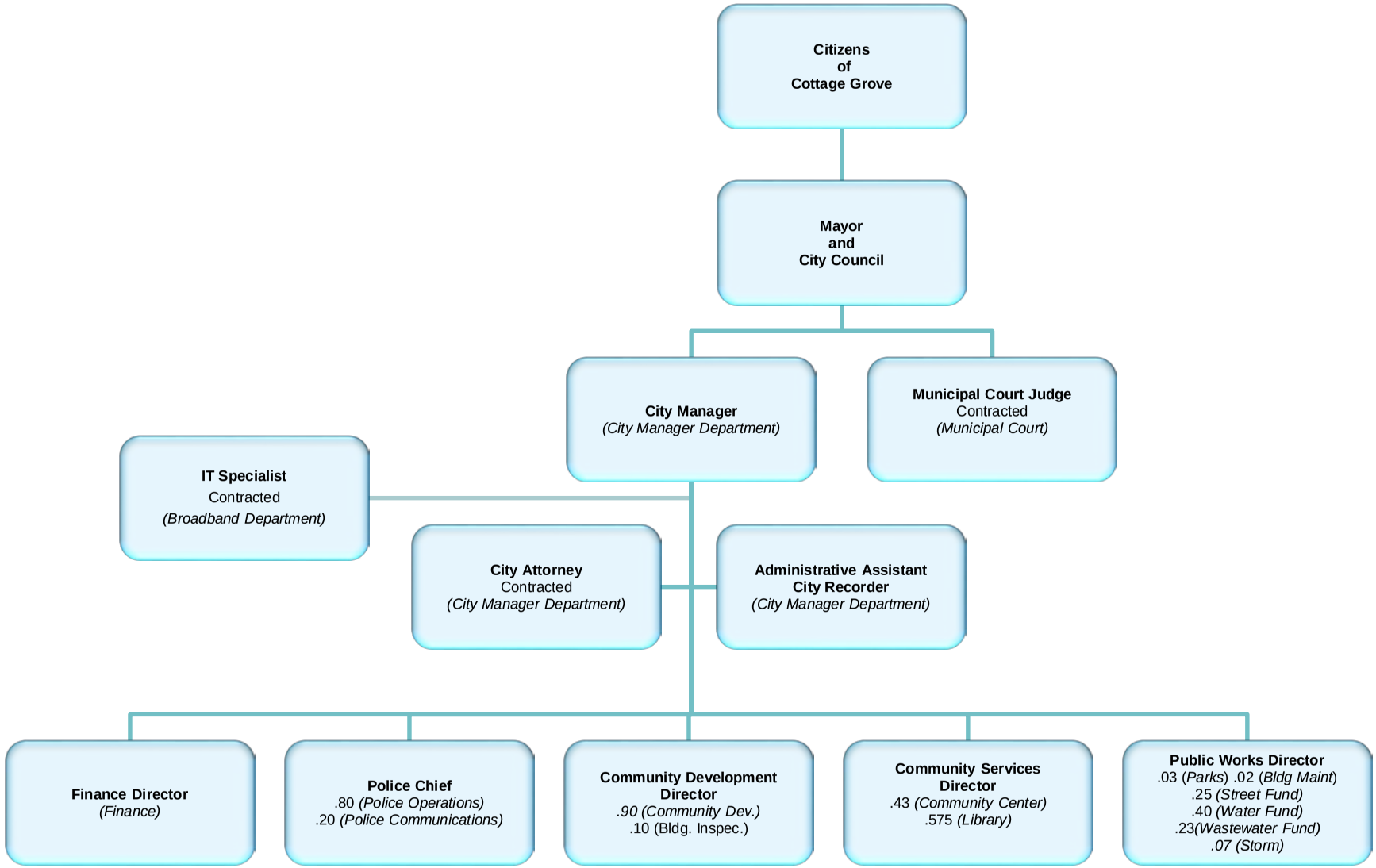
-The full-time equivalent is calculated by dividing the number of hours budgeted by 2080 hours (40hrs/week x 52 weeks).

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

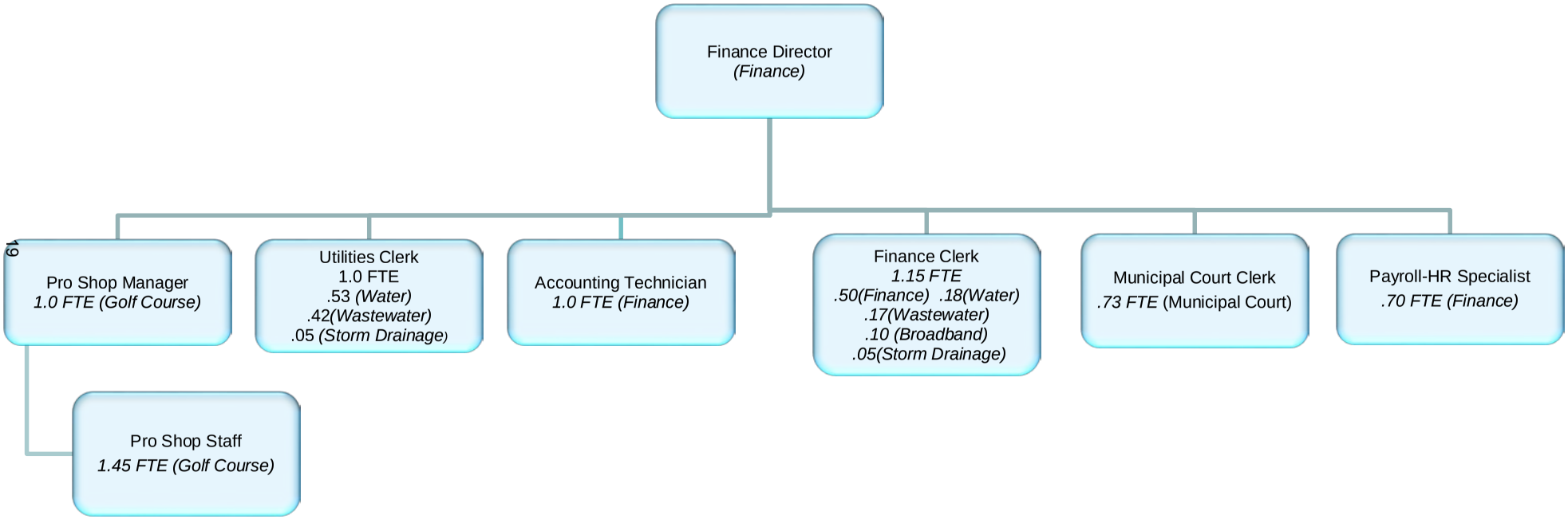
City of Cottage Grove, Oregon

Organizational Chart

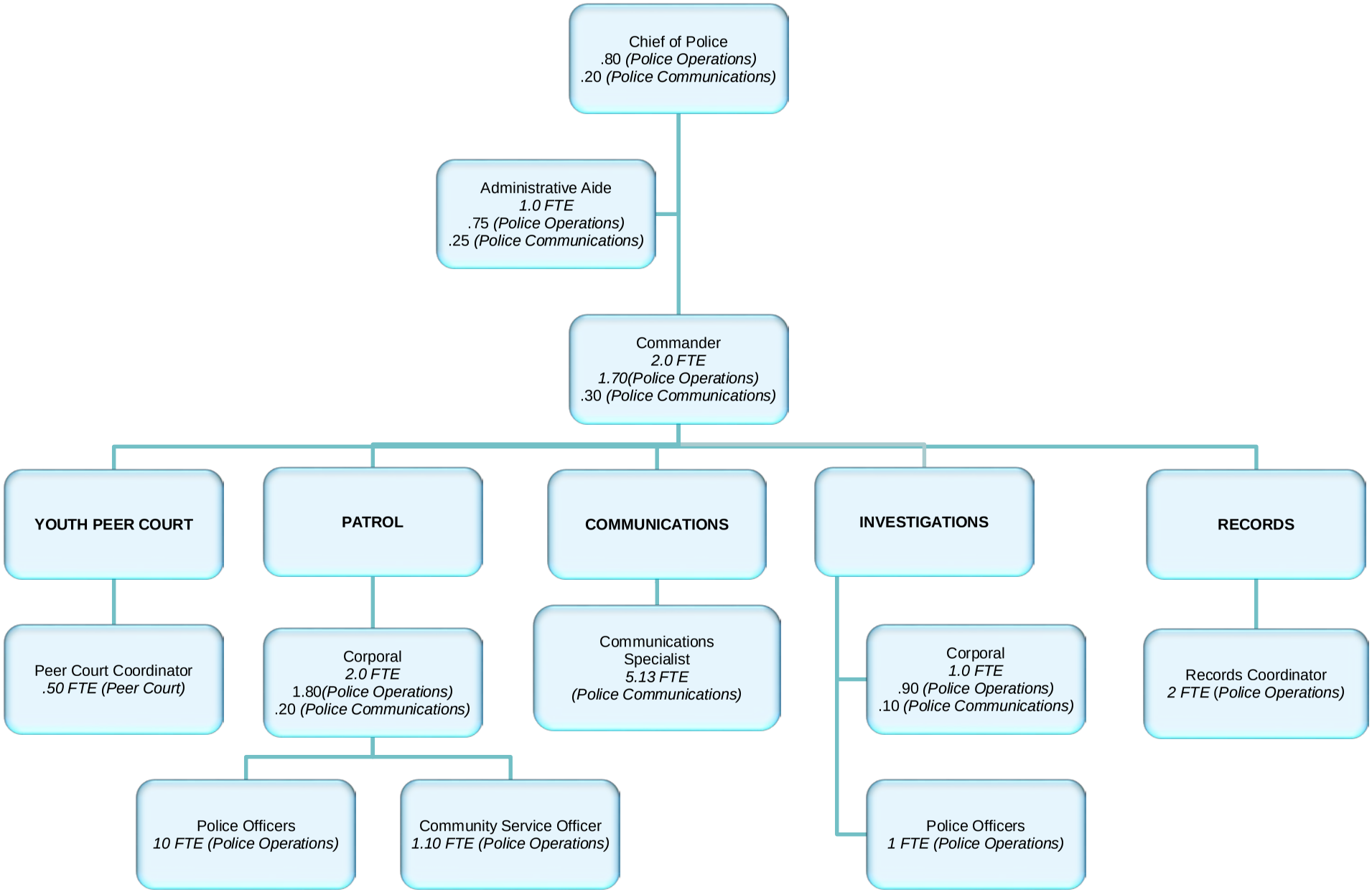


FTE = Full-time Equivalent

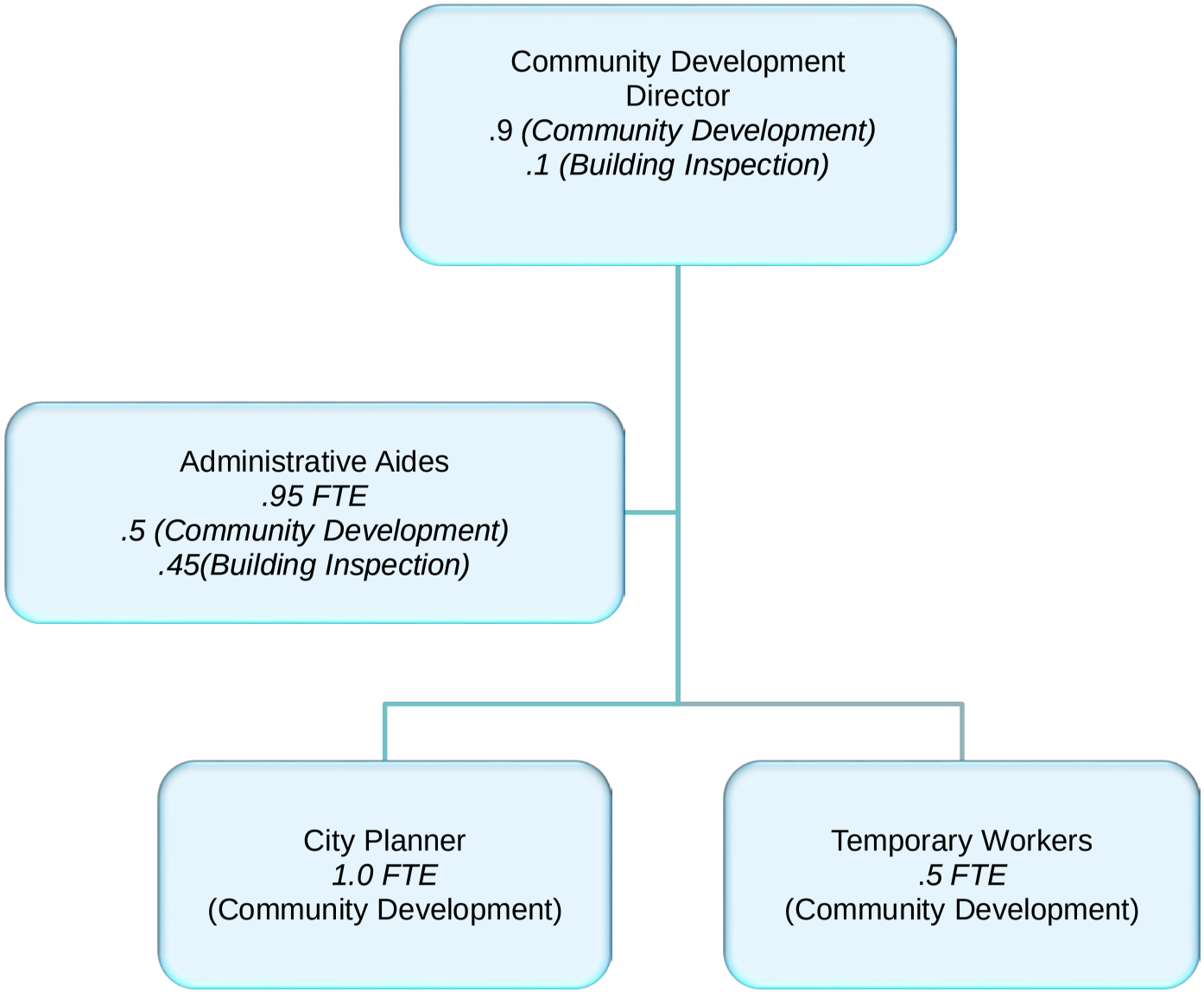
Finance Department



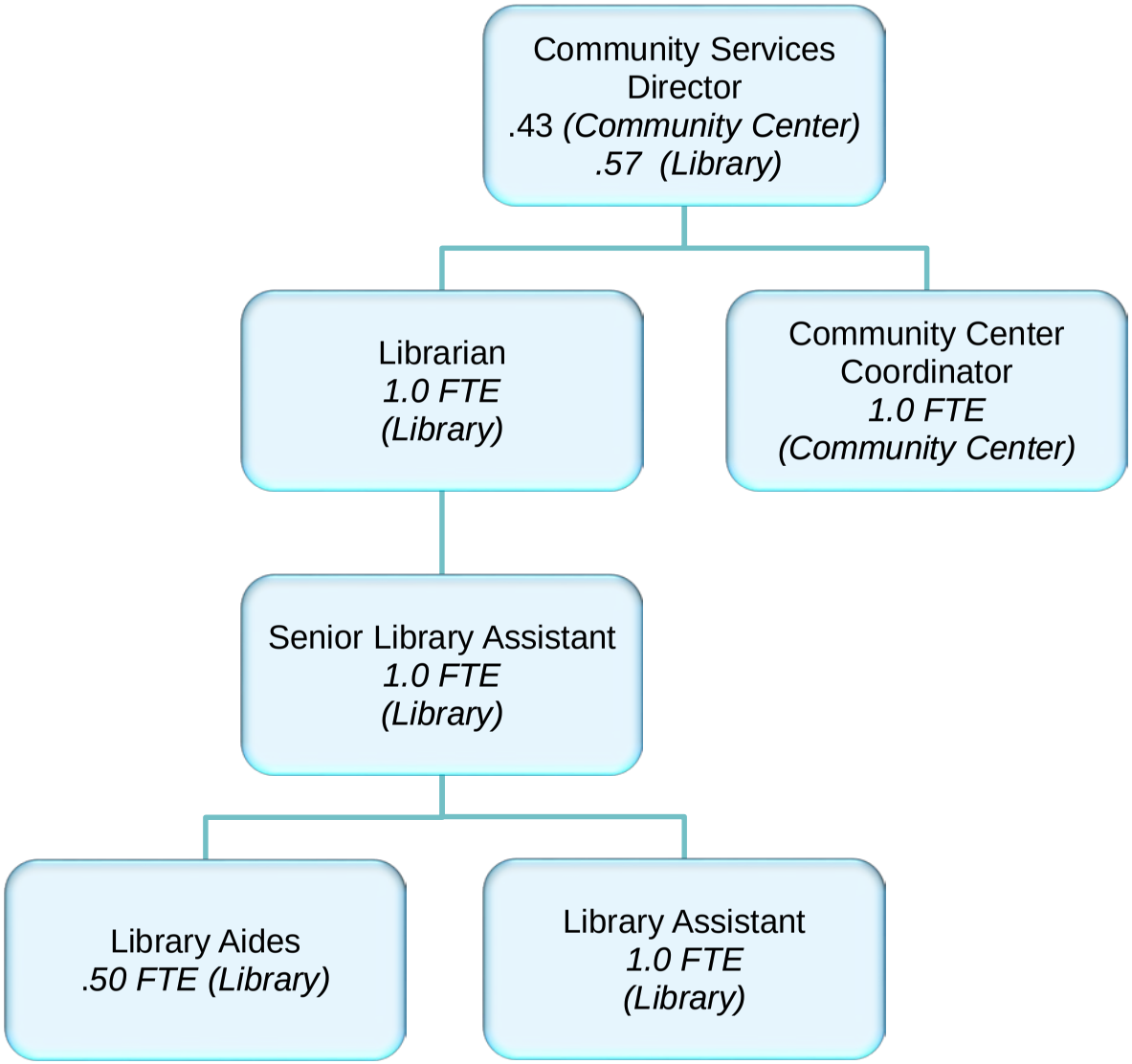
Police Department



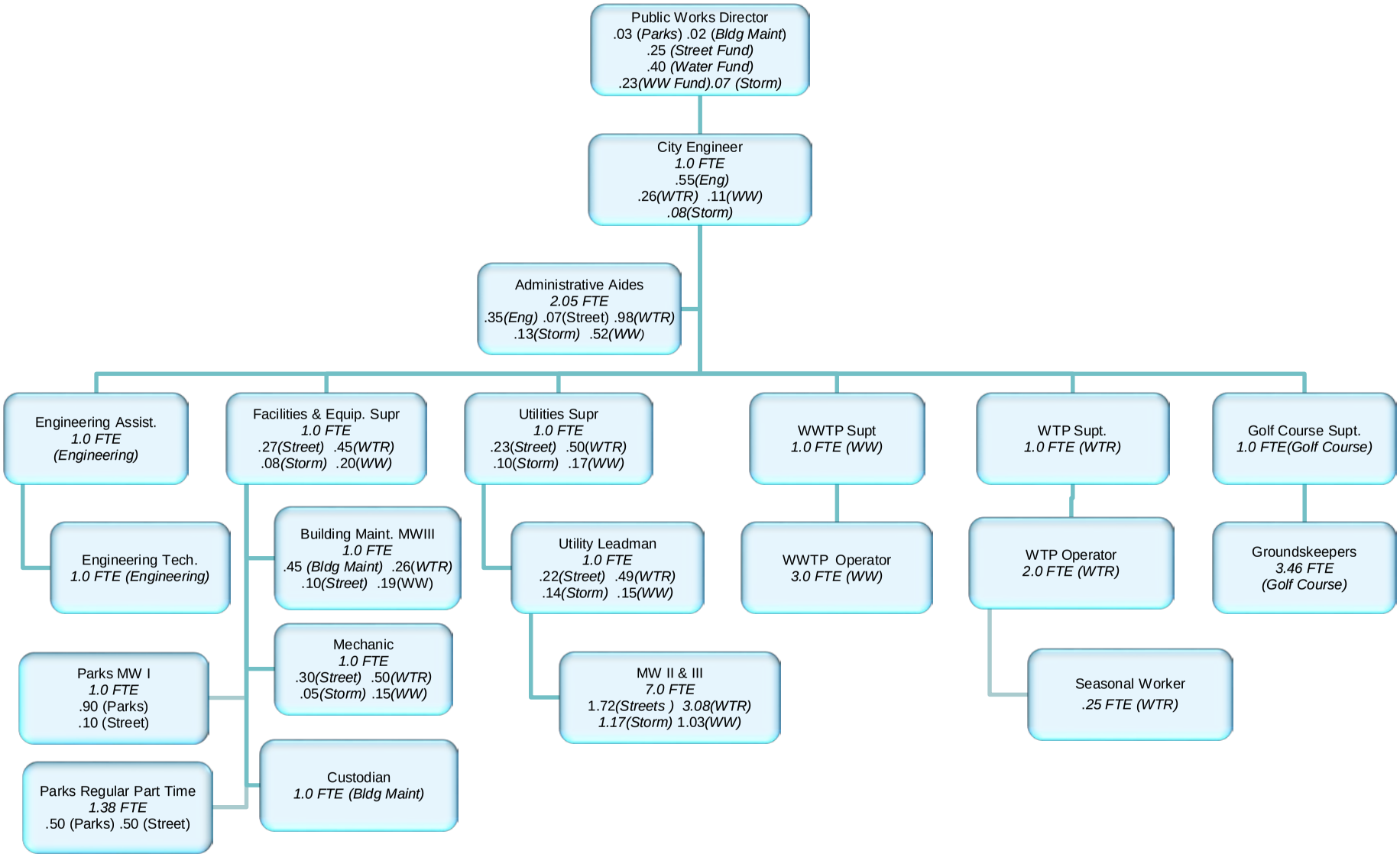
Community Development



Community Services Department



Public Works Department



CITY OF
COTTAGE GROVE
OREGON

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
Parks SDC Funds	

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

Trust and Agency Fund –

Revenues donated to be used for specified purposes are accounted for in this fund. 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 this fund.

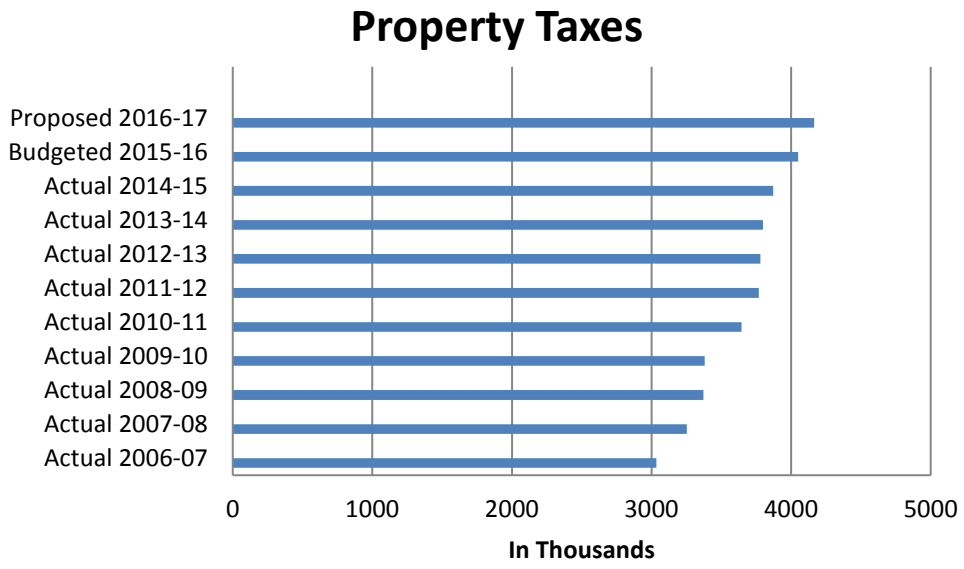
GENERAL FUND REVENUES

GENERAL FUND

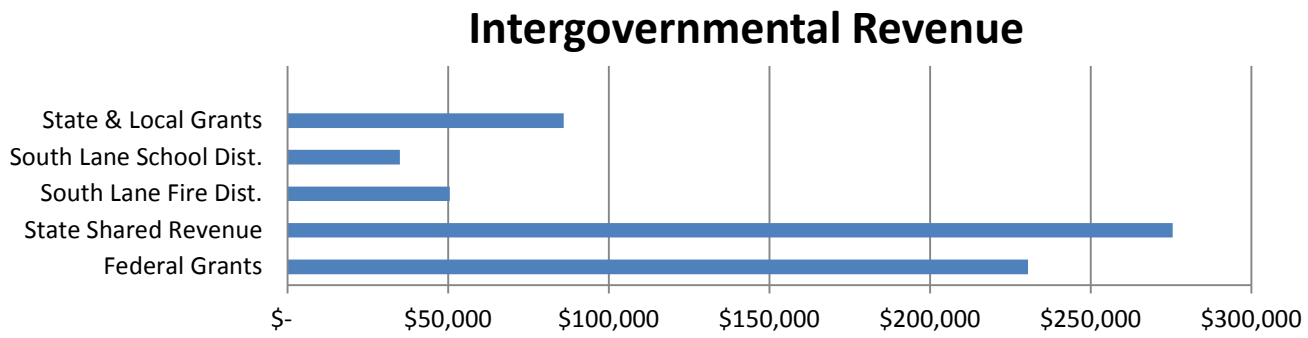
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

Property taxes comprise 52 % 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 2016-17 budget is based upon 2% growth in assessed value.

Taxes for 2016-17 will be billed late October 2016, 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.

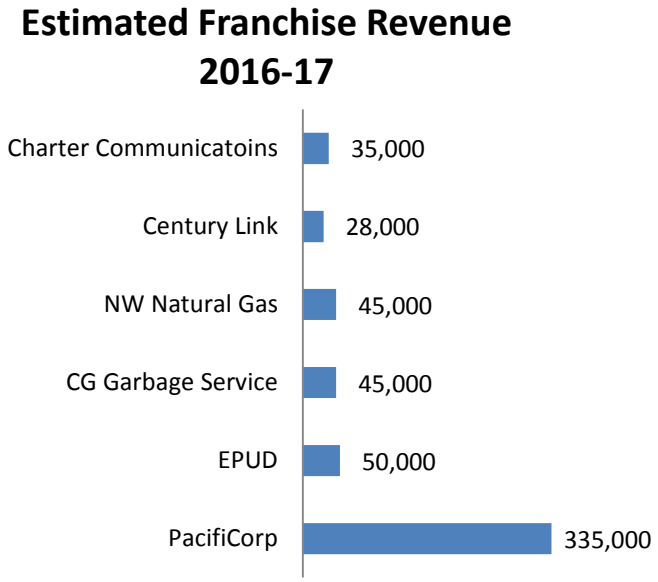


Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, marijuana tax, state shared revenues; federal/state grants, South Lane Fire and Rescue District for PERS UAL debt reimbursement, and South Lane School District's contribution to support the School Resource Officer position. These sources total $677,509 or 8.5% of the fund's total. The revenues are allocated by various formulas.



Franchise fees are the fourth largest revenue source and comprise 6.8% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2016-17 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 year13-14; 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 current percentages of total franchise fees collected by utility category are as follows:

Charter Communications – 6.51%
Century Link – 5.20%
Natural Gas Northwest Natural Gas 8.36%
Cottage Grove Garbage Service – 8.36%
Emerald People's Utility District – 9.29%
PacifiCorp – 62.27%



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.

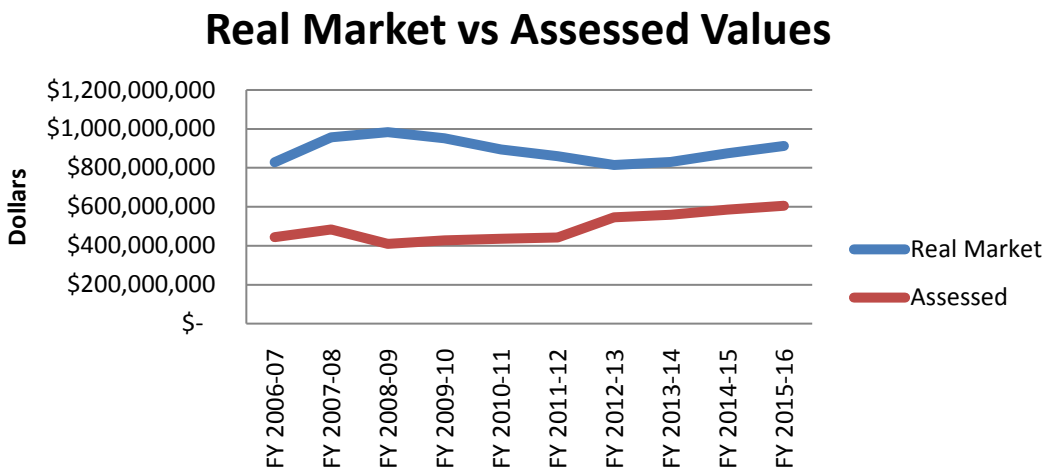
Certain departments provide services for which fees can be charged or fines can be assessed.

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 2015 was $913,338,883; the assessed value was $605,342,912; assessed value was approximately 66% of market value.

Where Every Penny of Your Tax Dollar Goes

DEPARTMENT	FY2016-17 ADOPTED
Administrative:	
City Council	35,250
City Manager	373,050
Finance	341,302
Total Administration	**749,602**
Public Safety:	
Police Operations	2,574,025
Municipal Court	79,785
Court Support Services	76,000
Youth Peer Court	27,042
Total Public Safety	**2,756,852**
Public Works:	
Building Maintenance	202,765
Parks	133,110
Engineering	294,435
Broadband Services	448,335
Total Public Works	**1,078,645**

DEPARTMENT	FY2016-17 ADOPTED
Community Development	**709,869**
Community Services:	
Library	417,775
Community Center	146,450
Community Promotions	118,350
Total Community Services	**682,575**
TOTALS:	5,977,543
Non-Departmental *	1,959,162
TOTAL GENERAL FUND	**7,936,705**

* Non-Departmental includes a contingency for the General Fund of $352,677, Transfers to Other Departments of $694,505, and an Unappropriated Ending Fund Balance of $570,000.

CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY 2016-17

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	124,070	124,070								124,070
ADMINISTRATIVE ASSISTANT	59,160	59,160								59,160
COMMUNITY COORDINATOR	45,655								45,655	45,655
FINANCE DIRECTOR	90,715			90,715						90,715
ACCOUNTING TECH.	43,600			43,400						43,400
PAYROLL - HR SPECIALIST-.75 FTE	38,164			38,164						38,164
FINANCE CLERK -.57 FTE	19,358			19,358						19,358
COURT CLERK - .73 FTE	28,680		28,680							28,680
POLICE CHIEF	94,379				75,500		18,879			94,379
ADMINISTRATIVE AIDE (POLICE)	42,765				32,065		10,700			42,765
POLICE COMMANDER -2 FTE	164,935				140,210		24,725			164,935
POLICE CORPORALS-3 FTE	204,515				184,155		20,360			204,515
POLICE OFFICERS-11 FTE	627,330				627,330					627,330
COMMUNITY SERVICE OFFICER-1.10 FTE	32,065				32,065					32,065
RECORDS COORDINATOR- 2 FTE	84,285				84,285					84,285
COMMUNICATIONS SPEC.- 5 FTE	251,015						251,015			251,015
TEMPORARY WORKER .13 FTE	5,830						5,830			5,830
PEER COURT COORD - .50 FTE	21,672					21,672				21,672
COMMUNITY SERVICES DIRECTOR-1.0 FTE	81,940							46,705	35,235	81,940
LIBRARIAN	59,975							59,975		59,975
SENIOR LIBRARY ASSISTANT	45,655							45,655		45,655
LIBRARY ASSISTANT	36,410							36,410		36,410
LIBRARY AIDES - .87 FTE	31,575							31,575		31,575
TOTAL	**2,233,748**	**183,230**	**28,680**	**191,637**	**1,175,610**	**21,672**	**331,509**	**220,320**	**80,890**	
TOTAL FTE	**38.05**	**2.00**	**0.73**	**3.32**	**19.45**	**0.50**	**6.18**	**4.44**	**1.43**	

*FTE = Full Time Equivalents

CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
PUBLIC WORKS/COMMUNITY DEVELOPMENT
FY 2016-17

POSITION DESCRIPTION	SALARY	COMM. DEV.	PARKS	BLDG. MAINT.	ENG.	BROAD BAND	WATER DIST.	WATER PROD.	ST. MAINT.	ST. SWPG.	STORM DRAIN	BLDG. INSPECT.	WW COL.	WWTP	GOLF	TOTALS
PUBLIC WORKS DIRECTOR	94,570		2,840	1,895			23,640	14,185	23,640		6,620		14,185	7,565		94,570
WWTP SUPERVISOR	71,755													71,755		71,755
WATER PRODUCTION SUPERVISOR	71,755							71,755								71,755
UTILITY MAINTENANCE SUPERVISOR	72,740						36,370		16,730		7,275		12,365			72,740
FLEET & FACILITIES MANAGER	73,695						29,475	3,685	16,215	3,685	5,895		11,055	3,685		73,695
CITY ENGINEER	81,445				44,790		17,105	4,075			6,515		8,960			81,445
ENGINEERING TECHNICIAN - 2.0 FTE	84,310				84,310											84,310
ADMIN. AIDE-CD	45,665	13,700			2,285		6,850					20,545	2,285			45,665
ADMIN. AIDE-PUB. WORKS	44,535	6,505			14,255		9,505	2,380			2,380		7,130	2,380		44,535
CLERICAL ASSISTANT-SHOP	45,680						21,920	4,570	3,200		3,655		9,135	3,200		45,680
UTILITIES CLERK	39,595						20,985				1,980		16,630			39,595
CUSTODIAN	33,765			33,765												33,765
GOLF SHOP MANAGER	44,655														44,655	44,655
GOLF SHOP ASSISTANTS - 1.45 FTE	31,095														31,095	31,095
FINANCE CLERKS - 0.50 FTE	19,370					3,875	6,970				1,940		6,585			19,370
UTILITY MAINTENANCE WORKERS -15 FTE	869,725		35,510	25,860			232,740	118,830	100,625	30,140	74,120		80,335	171,565		869,725
GOLF COURSE SUPERINDENTENT	58,975														58,975	58,975
REGULAR PART TIME WORKER - GOLF - 3.00 FTE	67,165														67,165	67,165
REGULAR PART TIME WORKER - NON GOLF -3.99 FTE	28,080		14,040						14,040							28,080
COMMUNITY DEVELOPMENT DIRECTOR	92,670	83,400										9,270				92,670
CITY PLANNER	65,500	65,500														65,500
CODE ENFORCEMENT - PLANNIING - 0.50 FTE	12,150	12,150														12,150
SEASONAL WORKER - PLANNING - 0.50 FTE	12,000	12,000														12,000
SEASONAL WORKER - WTP - 0.33 FTE	4,975							4,975								4,975
TOTAL	**2,065,870**	**193,255**	**52,390**	**61,520**	**145,640**	**3,875**	**405,560**	**224,455**	**174,450**	**33,825**	**110,380**	**29,815**	**168,665**	**260,150**	**201,890**	
TOTAL FTE	**40.97**	**3.50**	**1.62**	**1.47**	**2.90**	**0.12**	**7.18**	**3.70**	**3.35**	**0.60**	**1.93**	**0.55**	**3.07**	**4.30**	**6.68**	

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	**79.58**
FY2011-12 ALL FUNDS FTE TOTAL	**78.18**
FY2010-11 ALL FUNDS FTE TOTAL	**77.20**
FY2009-10 ALL FUNDS FTE TOTAL	**79.53**
FY2008-09 ALL FUNDS FTE TOTAL	**82.67**
FY2007-08 ALL FUNDS FTE TOTAL	**82.19**