FUND DESCRIPTIONS

The City’s financial operations are budgeted and accounted for in the funds listed on the following pages. The funds are grouped by major types, as set forth by the Governmental Accounting Standards Board (GASB).
FUND DESCRIPTIONS

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 general 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.
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.

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<td><strong>23,008,742</strong></td>
<td><strong>23,444,998</strong></td>
<td><strong>26,432,116</strong></td>
<td><strong>26,438,431</strong></td>
<td><strong>26,527,811</strong></td>
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<td><strong>REQUIREMENTS:</strong></td>
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<td><strong>25,886,381</strong></td>
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<td>Ending Balance</td>
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<td>Requirements + End. Bal.</td>
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<td><strong>23,008,742</strong></td>
<td><strong>23,444,998</strong></td>
<td><strong>26,432,116</strong></td>
<td><strong>26,438,431</strong></td>
<td><strong>26,527,811</strong></td>
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<td>Resources</td>
<td>Fiscal Year 2015-16</td>
<td>Fiscal Year 2016-17</td>
<td>Fiscal Year 2017-18</td>
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<tr>
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<td>Wastewater</td>
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<td>Reserve</td>
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<td>Reserve</td>
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<td>Reserve</td>
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</table>

**TOTAL REQUIREMENTS:**

- **General:** $2,708,605
- **Street:** $2,102,275
- **Assessment:** $2,123,700
- **Police:** $20,827
- **Narcotics:**
- **Bicycle & Building:**
- **Housing:**
- **Industrial:**
- **System:**
- **Storm:**
- **Water:**
- **Wastewater:**
- **Reserve:**
- **Storm:**
- **Park:**
- **Reserve:**
- **Development:**
- **Reserve:**
- **ALL FUNDS:** $26,527,811

**Beginning Fund Balance/Net Working Capital:**

- **General:**
- **Street:**
- **Assessment:**
- **Police:**
- **Narcotics:**
- **Bicycle & Building:**
- **Housing:**
- **Industrial:**
- **System:**
- **Storm:**
- **Water:**
- **Wastewater:**
- **Reserve:**
- **Storm:**
- **Park:**
- **Reserve:**
- **Development:**
- **Reserve:**
- **TOTAL:** $1,284,565

**Revenues:**

- **Current Year Property Taxes Estimated to be Received:** $4,050,000
- **Licenses, franchise:** $514,000
- **Fees & Permits:** $337,125
- **Fines & forfeitures:** $78,800
- **System development fees:** $125,000
- **Charges for services:** $7,005,411
- **Federal, State and all other Grants, Gifts, Allocations and Donations:** $1,018,320
- **Revenue from Bonds and Other Debt:** $3,171,900
- **Other taxes:** $1,041,115
- **Interest earnings:** $28,755
- **Miscellaneous:** $150,140
- **Interfund Transfers/Internal Service Reimbursements:** $940,778

**Revenue Total:** $18,461,344

**Total Resources:**

- **General:**
- **Street:**
- **Assessment:**
- **Police:**
- **Narcotics:**
- **Bicycle & Building:**
- **Housing:**
- **Industrial:**
- **System:**
- **Storm:**
- **Water:**
- **Wastewater:**
- **Reserve:**
- **Storm:**
- **Park:**
- **Reserve:**
- **Development:**
- **Reserve:**
- **TOTAL:** $26,527,811

**Requirements:**

- **Personal Services:** $7,173,806
- **Material and Services:** $5,599,750
- **Capital Outlay:** $6,981,773
- **Debt Service:** $2,326,062
- **Interfund Transfers:** $921,478
- **Contingencies:** $2,966,392
- **Special Payment:**

**Unappropriated Ending Balance and Reserved for Future Expenditure:** $558,550
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

Citizens of Cottage Grove

Mayor and City Council

City Manager (City Manager Department)

Municipal Court Judge
Contracted (Municipal Court)

IT Specialist
Contracted (Broadband Department)

City Attorney
Contracted (City Manager Department)

Administrative Assistant
City Recorder
Contracted (City Manager Department)

Finance Director
(Finance)

Police Chief
.80 (Police Operations)
.20 (Police Communications)

Community Development Director
.90 (Community Dev.)
.10 (Bldg. Inspec.)

Community Services Director
.425 (Community Center)
.425 (Library)
.15 (Golf Course)

Public Works Director
.03 (Parks)
.02 (Bldg Maint)
.25 (Street Fund)
.40 (Water Fund)
.23 (Wastewater Fund)
.07 (Storm)

FTE = Full-time Equivalent
Finance Department

Finance Director
(Finance)

Finance Clerk/ Municipal Court Clerk
.73 (Municipal Court)

Utilities Clerk
.53 (Water)
.42 (Wastewater)
.05 (Storm Drainage)

Accounting Technician
(Finance)

Finance Clerk
.50 (Finance)
.18 (Water)
.17 (Wastewater)
.10 (Broadband)
.05 (Storm Drainage)

Payroll-HR Specialist
(Finance)
Community Development

Community Development Director
.9 (Community Development)
.1 (Building Inspection)

Administrative Aides
.5 (Community Development)
.45 (Building Inspection)

City Planner (Community Development)

Temporary Workers 0.5 (Community Development)
Community Services Department

Community Services Director
- 0.43 (Community Center)
- 0.42 (Library)
- 0.15 (Golf Course)

Librarian (Library)
- Senior Library Assistant (Library)
  - Library Aides 0.50 FTE (Library)
  - Library Assistant (Library)

Community Center Coordinator (Community Center)

Pro-Shop Manager (Golf Course)
- Pro-Shop Staff 1.45 FTE (Golf Course)
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 50% 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 2015-16 budget is based upon 2% growth in assessed value.

Taxes for 2015-16 will be billed late October 2015, and can be paid in thirds on November 15, February 15 and May 15. Discounts are offered to 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, 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 $687,150 or 8.6% of the fund’s total. The revenues are allocated by various formulas.
Franchise fees are the fourth largest revenue source and comprise 6.45% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2015-16 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 current percentages of total franchise fees collected by utility category are as follows:

<table>
<thead>
<tr>
<th>Utility</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Charter Communications</td>
<td>5.45%</td>
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<tr>
<td>Century Link</td>
<td>6.03%</td>
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<tr>
<td>Natural Gas Northwest</td>
<td>8.17%</td>
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<tr>
<td>Cottage Grove Garbage Service</td>
<td>8.37%</td>
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<tr>
<td>Emerald People’s Utility District</td>
<td>8.75%</td>
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<tr>
<td>PacifiCorp</td>
<td>63.23%</td>
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</table>

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.

The real market value at fiscal year-end 2014 was $874,926,818; the assessed value was $585,890,795; assessed value was approximately 67% of market value.
### Where Every Penny of Your Tax Dollar Goes

**DEPARTMENT** | **FY2015-16 ADOPTED** | **DEPARTMENT** | **FY2015-16 ADOPTED**
--- | --- | --- | ---
Administrative: | | Community Development | 709,885 |
City Council | 46,350 | Community Services: | |
City Manager | 371,070 | Library | 372,440 |
City Attorney | 0 | Community Center | 144,255 |
Finance | 363,045 | Community Promotions | 117,200 |
**Total Administration** | 780,465 | **Total Community Services** | 633,895 |
Public Safety: | | **TOTALS:** | 6,187,996 |
Police Operations | 2,619,978 | Non-Departmental * | 1,870,490 |
Municipal Court | 76,295 | **TOTAL GENERAL FUND** | **8,058,486** |
Court Support Services | 63,900 | *Non-Departmental includes a contingency for the General Fund of $341,817 Transfers to Other Departments of $670,628 and an Unappropriated Ending Fund Balance of $552,050.
Youth Peer Court | 23,693 |
**Total Public Safety** | 2,783,866 |
Public Works: | | | |
Building Maintenance | 186,940 |
Parks | 125,930 |
Engineering | 234,985 |
Broadband Services | 732,030 |
**Total Public Works** | 1,279,885 |
<p>| | | |
| | | |
| Admin. | $ .10 | Public Works | $ .16 |
| Public Safety | $ .34 | Comm. Serv. | $ .08 |
| Comm. Devel. | $ .09 | Non-Depart. | $ .23 |</p>
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<th>POSITION DESCRIPTION</th>
<th>SALARY</th>
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<th>FINANCE</th>
<th>POLICE OPS</th>
<th>YOUTH PEER COURT</th>
<th>POLICE COMM.</th>
<th>LIBRARY</th>
<th>COMM. CENTER</th>
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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
FY2006-07 ALL FUNDS FTE TOTAL: 70.41
FY2005-06 ALL FUNDS FTE TOTAL: 68.41
FY2004-05 ALL FUNDS FTE TOTAL: 67.41
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