

## BOARDS AND COMMISSIONS

The City operates on a Council/Manager form of government. The City Council sets policy and provides direction to an appointed City Manager that directs the staff and carries out the day-to-day administration of the City. (See Organizational Chart)

The City Council depends on the Planning Commission and other Advisory Boards for advice and input and in the case of the Planning Commission to render judgments in land-use applications. The following is a brief outline of the City Council, Commission, and Budget Committee.

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### City Council

The City Council consists of a mayor and six councilors who are elected to serve for overlapping four-year terms. Four are elected from wards, with two councilors elected at large. City Council meetings are held on the second and fourth Mondays of each month. The Mayor presides over Council meetings and frequently represents the City in a ceremonial capacity. The only requirements for serving on the Council are that you be a registered voter and that you have lived inside the city limits for at least the preceding twelve months.

The City Council is responsible for identifying needs and problems in the community. The Council adopts city laws, ordinances, and revises them as needed, approves contracts, agreements and purchases in excess of \$50,000. Council members also serve on the Budget Committee and participate in the annual budget process. They decide how city revenues should be raised, how much will be spent, and for what purposes.

The City Council also acts in the capacity of the Urban Renewal Agency. They adopt the budget for the agency as well.

Members of the City Council are:

Gary Williams, Mayor

Jake Boone

Victoria Doyle

Jeff Gowing

Heather Murphy, Council President

Garland Burback

Mike Fleck

## PLANNING COMMISSION

The Planning Commission meets monthly for a Work Session on the second Wednesday and for the Regular Meeting on the third Wednesday of each month at 7:30 p.m., in the City Hall Council Chambers, located at 400 E. Main Street. The Commission is a seven-member, City Council appointed body, that takes action and makes recommendations to the City Council on a variety of current and long-range land use matters. Five of the seven members must live within the City. Commissioners serve a four-year term of appointment.

It is the responsibility of the Commission to make recommendations to the City Council on all legislative land-use matters as well as policy considerations relating to planning and development within the City.

Planning Commission members are:

George Devine, Chair	Jeremie Eckstine
Larry Nichols, Vice-Chair	Darby Valley
Lindsey Haskell	Dan Nord
Alan Widener	

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## HISTORIC LANDMARK COMMISSION

The Historic Landmark Commission is a five (or more) member City Council appointed body that reviews applications for alteration or destruction of historic landmarks within the City of Cottage Grove. They also assist staff in developing an annual work plan aimed at fostering and furthering historic preservation. Members serve a three-year term of appointment and meet on an as-needed basis. The City Council makes every effort to appoint persons with experience in historic preservation, architectural history, and history or a related field.

Historic Landmark Commission members are:

Lloyd Williams, Chair	Marie Longfellow, Vice Chair
Elizabeth Goodwin	David McClean

## URBAN FORESTRY COMMITTEE

The Urban Forestry Citizens Advisory Committee was created in 1994 by the City Council and given the task to assist in the development of an urban forestry plan for the City. They make recommendations to the City Council regarding urban forestry; seek grants to improve the quality of the urban forest. Since the Committee's inception, Cottage Grove has been named Tree City, USA for 18 years and holds an annual Arbor Day observance. Annual tree and bulb plantings are held and currently, in partnership with the Cottage Grove High School, an inventory of publicly owned trees has been conducted.

Urban Forestry Citizens Advisory Committee members are:

David Cunningham	Wayne Kleckner
Julie Knurowski	Susan Johnson

Community Development Representative, Howard Schesser  
Volunteer Coordinator, Teresa Cowan  
Public Works Representative, Russ Kaleese

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## AUDIT COMMITTEE

The Audit Committee meets on a very limited basis to review the Comprehensive Annual Financial Report (CAFR) prepared by an outside auditing firm. The Committee after reviewing the annual audit document with the auditors recommends action to the City Council regarding the audit.

Audit Committee Members are:

Karen Winters	Mike Fleck
Melissa Hatling	Aaron Shumway
Garland Burback	

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## BUDGET COMMITTEE

The Budget Committee consists of the Mayor and members of the City Council and an equal number of citizens at large. The citizens are appointed by the City Council and serve terms of three years. Terms are staggered so that approximately one-third of the appointed terms end each year. The Budget Committee only meets as necessary during the budget adoption process.

### Citizen Budget Committee Members are:

Amy Callahan	Thomas Munroe
Eugene Brown, Jr.	Dale Johnson
Alvin (Bob) Ehler	David Zunno
Lindsey Haskell	

### Council Members are:

Gary Williams, Mayor	Heather Murphy, Council President
Jake Boone	Garland Burback
Jeff Gowing	Mike Fleck
Victoria Doyle	

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## GLOSSARY

### **Actual**

Actual, as used throughout the various summaries, represents the actual costs of operation. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

### **Ad Valorem Tax**

A tax based on the assessed value of a property.

### **Adopted Budget**

Adopted, as used in the various summaries within the budget document, represents the final budget approved by the City Council. Adopted budget becomes effective July 1<sup>st</sup>. Subsequent to adoption, the Council may make changes throughout the year.

### **Approved Budget**

Approved, as used in the various summaries, represents the proposed budget with any changes if made by the Budget Committee.

### **Appropriations**

Legal authorization granted by the City Council to spend public funds. Appropriations within each department may not be exceeded.

### **Assessed Valuation**

The value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced assessed value below real market value and set a 3% maximum annual growth rate in the assessed value, exclusive of certain improvements.

### **Assets**

Resources having a monetary value and that are owned or held by the City.

### **Beginning Balance**

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

### **Bond or Bond Issue**

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with

interest at a stated rate or according to a formula for determining the interest rate.

### **Budget**

A budget is a plan of financial operation representing an estimate of proposed expenditures and the means of financing them.

### **Budget Calendar**

The schedule of important dates and timelines which the city follows in the preparation and adoption of the budget.

### **Budget Committee**

A group comprised of the elected officials plus an equal number of interested citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

### **Budget Document**

A written report outlining the City's comprehensive financial plan for all funds and departments for a specified fiscal year.

### **Budget Message**

Written explanation of the budget and the City's financial priorities for the next fiscal year; prepared by the City Manager/Budget Officer.

### **Capital Improvement**

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

### **Capital Outlay**

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: 1) have an estimated useful life of more than one year; 2) typically have a unit cost of \$5,000 or more; and 3) be a betterment or improvement. Replacement of a capital item

is classified as capital outlay under the same rules as the original purchase. Replacement or repair parts are classified under materials and services.

**Capital Projects Fund**

Created to account for financial resources to be used for the acquisition or construction of major capital facilities, such as the purchase of land and the construction of a building.

**Carryover**

Amount of resources available for use at the beginning of the fiscal year.

**Charges for Service**

Includes a wide variety of fees charged for services provided to the public and other agencies.

**Comprehensive Annual Financial Report**

The annual audited results of the City's financial position and activity.

**Comprehensive Plan**

An official statement of the goals, objectives and physical plan for the development of the city. Contains narrative of goals, objectives, policies that describe the desired form, nature and rate of city development.

**Consumer Price Index**

A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living.

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution.

**Debt Service**

Interest and principal on outstanding bonds and loans due and payable during the fiscal year.

**Debt Service Fund**

Established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not

include contractual obligations accounted for in the individual funds.

**Department**

The combination of various functions of the City headed by a department manager with a specific and unique set of responsibilities and objectives.

**Depreciation**

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**Employee Benefits**

Contributions made by the city to meet commitments or obligations for employee-related expenses. Included is the city's share of costs for social security and the various pension, medical, long-term death and disability, and life insurance plans.

**Encumbrance**

Amount of money committed and set aside, but not yet expended, for the purchases of specific goods or services.

**Ending Balance**

The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

**Enterprise Funds**

Established to account for operations that are financed and operated similarly to private businesses, where the intention is such that the service is self-sufficient, with all costs supported predominantly by user charges.

**Expenditures**

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

**Fees**

Charges for specific services levied by the city in connection with providing a service, permitting an activity, or imposing a fine or penalty.

**Fiduciary Fund**

A trust fund set up to account for a private donation to the City for a specific purpose for which the principal amount cannot be spent.

**Fiscal Year**

A twelve-month period designated as the operating year for accounting and budgeting purposes. The City's fiscal year is July 1<sup>st</sup> through June 30<sup>th</sup>.

**Fixed Assets**

Includes equipment, vehicles, furniture and fixtures, computer hardware, with a cost basis in excess of \$5,000.

**Franchise Fee**

Charged to all utilities operating within the City and is a reimbursement to the general fund for the utility's use of City streets and right-of-ways.

**Full-Time Equivalent**

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

The balance of net financial resources that is spendable or available for appropriation.

**General Fund**

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police protection, building maintenance, parks, library, general administration, and any other activity for which a special fund has not been created.

**General Obligation Bonds (G.O. Bonds)**

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power. They are usually issued to pay for general capital improvements.

**Grant**

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function, i.e. Planning or capital projects.

**Infrastructure**

Public domain fixed assets such as roads, streets, sidewalks and similar assets that are immovable.

**Interfund Transfers**

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund.

**Intergovernmental Revenues**

Levied by one government but shared on a predetermined bases with another government or class of governments.

**Levy**

Gross amount of property taxes imposed on taxable property. The net amount received by the city will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount or property taxes receivable.

**Line Item Budget**

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department.

**Local Budget Law**

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

**Local Improvement District**

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property.

Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefiting primarily those properties.

#### **Local Option Levy**

Under Measure 50, cities and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at general election with a 50% voter turnout.

#### **Materials and Services**

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

#### **Measure 5**

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is limited to \$15 in FY 1991-92 with a phased in reduction to \$5.00 in FY 1995-96.

#### **Measure 50**

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year 1995-96 and limits future annual increases to three percent, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either 1) a general election in an even numbered year; or 2) at any other election in which at least 50 percent of registered voters cast a ballot.

#### **Non-Operating Budget**

Part of the budget composed of the following items: interfund transfers, reserves, contingencies, and debt service payments.

#### **Objectives**

Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frames.

#### **Operating Budget**

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the city are controlled.

#### **Operating Revenue**

Funds that the City receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

#### **Ordinance**

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

#### **Outstanding Debt**

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

#### **Performance Measure**

Data collected to determine how effective or efficient a program is in achieving its objectives.

#### **Permanent Tax Rate**

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in fiscal year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Cottage Grove is \$7.2087 per \$1,000 of assessed value.

#### **Personal Services**

Includes the salaries and wages paid to employees plus the City's contribution for employment taxes, and fringe benefits.

**Program**

A group of activities that seek to accomplish one objective.

**Property Tax**

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the general fund. Property taxes are billed and collected by Lane County Department of Assessment and Tax.

**Proposed Budget**

Combined operating, non-operating, and resource estimates prepared by the City Manager/Budget Officer and submitted to the public and the Budget Committee for review and approval.

**Real Market Value**

The estimated value of property is sold. Within Cottage Grove the average real market value exceeds the assessed value by 53%. This disparity is the result of voter approved tax initiative Measure 50 passed in 1997.

**Requirements**

The outlay of or obligation to pay cash including contingencies and unappropriated ending cash. Total requirements (expenditures) must equal total resources (revenues) for each fund.

**Reserve Fund**

Established to accumulate resources from one fiscal year to another for a specific purpose.

**Resolution**

A special or temporary order of a legislative body requiring City Council action.

**Resources**

Total of revenues, interfund transfers in and beginning fund balance.

**Retained Earnings**

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

**Revenue**

Funds received by the City from either tax or non-tax sources.

**Revenue Bonds**

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.

**Serial Levy**

A uniform tax levy for two or more years, which is outside the tax base.

**Special Assessment**

A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund**

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Supplemental Budget**

Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

**System Development Charges**

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, wastewater, storm drains Streets, and parks and are paid as part of the permit process.

**Taxes**

Compulsory charges levied by the city for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

**Tax Levy**

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

**Tax Rate**

The amount of tax levied for each \$1,000 of assessed valuation.

**Tax Revenue**

Includes property taxes, room tax.

**Tax Roll**

The official list showing the amount of taxes levied against each property.

**Transfers**

The authorized exchange of cash or other resources between funds.

**Trust Funds**

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

**Unappropriated Ending Fund Balance**

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Fees**

The fee charged for services to the party or parties who directly benefit. They are also called "Charges for Service".

## ACRONYMS/ABBREVIATIONS

### A

ADA Americans with Disabilities Act  
 APA American Planning Association  
 AV Assessed Value

### B

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### C

CAFR Comprehensive Annual Financial Report  
 CD Community Development  
 CDBG Community Development Block Grant  
 CIP Capital Improvement Plan  
 CIPN Capital Improvement Plan Needs  
 CLC's Cite in Lieu of Custody  
 COLA Cost of Living Adjustment  
 CPI Consumer Price Index

### D

DEL Delivery  
 DEQ Department of Environmental Quality  
 DLCD Department of Land Conservation and Development  
 DUII Driving under the influence of intoxicants  
 DYS Department of Youth Services

### E

EPA Environmental Protection Agency  
 ESU Equivalent Service Unit

### F

FASB Financial Accounting Standards Board  
 FD Fire Department  
 FEL Felony  
 FICA Federal Insurance Contributions Act (Social Security)  
 FTE Full-time Equivalent  
 FY Fiscal Year

### G

GAAP Generally Accepted Accounting Principles  
 GASB Governmental Accounting Standards Board  
 GFOA Government Finance Officer's Association  
 GIS Geographic Information System

### H

HUD Housing and Urban Development  
 HWY Highway

### I

IAMP Interchange Area Management Plan  
 IAP Individual Account Program  
 I & I Inflow and Infiltration

### J

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### K

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### L

L#'s Log Numbers  
 LCDC Land Conservation and Development Commission  
 LID Local Improvement District  
 LLC Limited Liability Company  
 LRAPA Lane Regional Air Pollution Authority  
 LRHR Lane Regional Housing Rehabilitation  
 LUBA Land Use Board of Appeals

### M

MAV Maximum Assessed Value  
 MFG Manufacturing  
 MIP Minor in Possession  
 MISD Misdemeanor  
 MJ Marijuana

### N

NIMS National Incident Management System  
 NPDES National Pollutant Discharge Eliminating System

### O

ODOT Oregon Department of Transportation  
 OECD Oregon Economic and Community Development Department  
 OHCS Oregon Housing and Community Services Department  
 OR Oregon  
 ORS Oregon Revised Statutes  
 OWRD Oregon Water Resources Department

P

PERS Public Employees Retirement System

Q

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R

RMV Real Market Value  
RRWD Row River Water District

S

SDC'S System Development Charges  
SHPO State Historic Preservation Office  
SO South  
SLCFR South Lane County Fire and Rescue District  
SRO School Resource Officer

T

TGM Transportation Growth Management  
TMDL Total Maximum Daily Load

U-V-W

UGB Urban Growth Boundary  
WTP Water Treatment Plant  
WWTP Wastewater Treatment Plant

X-Y-Z

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**RESOLUTION NO. 1811**

A RESOLUTION ADOPTING THE 2012-2013 BUDGET, MAKING APPROPRIATIONS AND IMPOSING AND CATEGORIZING AD VALOREM TAXES.

**ADOPTING THE BUDGET**

BE IT RESOLVED that the City Council of the City of Cottage Grove hereby adopts the budget for fiscal year 2012-2013 in the sum of \$25,846,081 now on file at City Hall, 400 Main Street, Cottage Grove, Oregon.

**MAKING APPROPRIATIONS**

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2012 and for the purposes shown below are hereby appropriated as follows:

	General Fund		Street Fund Continued	
City Manager	265,680		Street Improvements/Capital Purchases	606,290
City Attorney	65,000		Street Non-Departmental	89,405
Community Development	617,623		Transfer to Bicycle Path Fund	19,300
City Council	35,300		Transfer to Debt Service Fund	62,400
Community Center	144,945		Contingency	<u>156,875</u>
Municipal Court	100,225		Total	1,546,425
Municipal Court Support Services	57,465			
Police Operations	2,346,405		Assessment Fund	
Youth Peer Court	25,650		Materials & Services	156,860
Parks	333,965		Capital Outlay	<u>980,330</u>
Building Maintenance	174,025		Total	1,137,190
Community Promotions	114,950			
Engineering	284,390		Police Communications Fund	
Broadband Services	420,175		Support Services	398,065
Finance	306,590		911 Services	245,437
Library	372,340		Transfer to Debt Service Fund	<u>9,894</u>
Non-Departmental	93,300		Total	653,396
Debt Service	19,750			
Transfer to Debt Service	112,054		Industrial Park Operations Fund	
Transfer to Police			Materials & Services	65,500
Communications Fund	415,655		Debt Service	103,390
Transfer to Building Inspection			Contingency	<u>256,914</u>
Program Fund	34,095		Total	425,804
Transfer to General Reserve	185,000			
Contingency	<u>339,623</u>		Storm Drain Utility Fund	
Total	6,864,205		Personnel Services	176,235
			Materials & Services	45,890
Water Fund			Transfer to Debt Service Fund	2,280
Water Distribution	876,460		Contingency	<u>49,635</u>
Water Production	548,865		Total	274,040
Water Non-Departmental	153,955			
Transfer to Debt Service Fund	13,885		Bicycle and Footpath Fund	
Transfer to Water Reserve Fund	75,000		Materials & Services	2,170
Contingency	<u>199,460</u>		Capital Outlay	11,000
Total	1,867,625		Debt Service	19,300
			Contingency	<u>10,370</u>
Street Fund			Total	42,840
Street Maintenance	482,965			
Street Sweeping	129,190			

Building Inspection Program Fund		Narcotics Forfeiture Fund	
Personnel Services	59,160	Personnel Services	16,280
Materials & Services	288,710	Materials & Services	43,033
Transfer to Debt Service Fund	<u>1,225</u>	Capital Outlay	52,000
Total	349,095	Transfer to Debt Service Fund	1,303
		Contingency	<u>65,084</u>
		Total	177,700
Debt Service Fund		Water Systems Development Fund	
Debt Service	2,222,642	Materials & Services	6,840
Contingency	<u>3,315</u>	Capital Outlay	<u>45,845</u>
Total	2,225,957	Total	52,685
Wastewater Fund		Street Systems Development Fund	
Wastewater Collection	320,420	Materials & Services	171,755
Wastewater Treatment Plant	629,115	Capital Outlay	<u>428,475</u>
Middlefield Golf Course	456,485	Total	600,230
Wastewater Non-Departmental	86,210	Wastewater Systems Development Fund	
Transfer to Debt Service Fund	107,605	Materials & Services	34,645
Contingency	<u>70,490</u>	Capital Outlay	<u>146,650</u>
Total	1,670,325	Total	181,295
Special Trusts Fund		Storm Drain Systems Development Fund	
Materials & Services	9,068	Materials & Services	38,785
Capital Outlay	<u>5,000</u>	Capital Outlay	<u>559,525</u>
Totals	14,068	Total	598,310
Housing Rehabilitation Loan Fund		Parks Systems Development Fund	
Materials & Services	<u>447,500</u>	Materials & Services	1,910
Total	447,500	Capital Outlay	<u>63,445</u>
General Reserve Fund		Total	65,355
Materials & Services	115,000	<b>Total Appropriations</b>	<b>24,960,690</b>
Capital Outlay	119,415	<u>Non-appropriated Budget Requirements</u>	
Transfer to Debt Service Fund	<u>26,920</u>	General Fund	520,200
Total	261,335	Special Trusts Fund	3,000
Water Reserve Fund		Industrial Park Fund - Reserved	
Materials & Services	367,735	for Future Expenditure	40,796
Capital Outlay	697,300	Wastewater Reserve Fund - Reserved	
Transfer to Debt Service Fund	838,375	for Future Expenditure	<u>321,395</u>
Contingency	<u>99,835</u>	Total	885,391
Total	2,003,245	<b>Total Requirements</b>	<b>25,846,081</b>
Wastewater Reserve Fund			
Materials & Services	89,740		
Capital Outlay	521,500		
Transfer to Debt Service Fund	822,155		
Contingency	<u>4,245</u>		
Total	1,437,640		
Storm Drain Reserve Fund			
Materials & Services	301,850		
Capital Outlay	1,346,200		
Transfer to Debt Service Fund	224,565		
Contingency	<u>191,810</u>		
Total	2,064,425		

**IMPOSING THE TAX**

BE IT FURTHER RESOLVED that the City Council for the City of Cottage Grove hereby imposes the taxes provided for in the adopted budget at the rate of \$7.2087 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2012-2013 upon the assessed value of all taxable property within the City as follows:

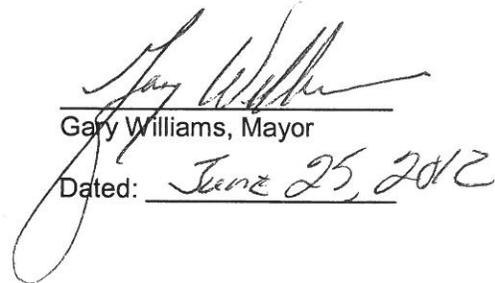
**CATEGORIZING THE TAX**

<b>General Government Limitation</b>	<b>Excluded from Limitation</b>
Permanent Rate Tax . . . . . \$7.2087/\$1,000	
Local Option Tax . . . . . \$0/\$1,000	
Debt Service Fund . . . . .	\$ 0

BE IT FURTHER RESOLVED that this resolution shall be effective immediately upon its passage.

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR THIS 25th DAY OF JUNE, 2012.

  
Richard Meyers, City Manager

  
Gary Williams, Mayor  
Dated: June 25, 2012

