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.

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 compliance with established City Codes. 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.

Members of the City Council are:

- Jeff Gowing, Mayor
- Candace Solesbee
- Kenneth Roberts
- Bob Ehler
- Jake Boone, Council President
- Mike Fleck
- Greg Ervin
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 7:00 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:
- Darby Valley, Chair
- Beau Solesbee
- Jim Tidrick
- Blake Hoskin
- Chloe Beckes, Vice Chair
- Ashley Rigel
- Tim Burns

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
- Tara Sue Hughart
- Steve Kleiner
- Cathy Bellavita
- Danny Solesbee
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 23 years. The Committee holds an annual Arbor Day observance. Annual tree and bulb plantings are held and the City received a Special Growth Award in 2015 for exceeding the requirements of the Tree City, USA award.

Urban Forestry Citizens Advisory Committee members are:

Reilly Newman       Susan Johnson
Jimmy Schaper       James Kness
Ona Chambers        Paul Higgins
Carson Dixon

Public Works Director, Faye Stewart
Planning Representative, Eric Mongan
City Arborist, Chris Senters

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       Kenneth Roberts
Greg Ervin          Sarah Holmgren
Jennifer Morocco
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.

Citizens At Large:
Thomas Munroe          Gary Williams
Donn Rust              Amanda Gilbert
Bernard Donner         Gary Manly
Michael Grover

Council Members:
Jeff Gowing, Mayor    Jake Boone, Council President
Bob Ehler              Candace Solesbee
Mike Fleck            Greg Ervin
Kenneth Roberts
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 1st. 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 1st through June 30th.

**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”.
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>ADA</td>
<td>Americans with Disabilities Act</td>
</tr>
<tr>
<td>APA</td>
<td>American Planning Association</td>
</tr>
<tr>
<td>AV</td>
<td>Assessed Value</td>
</tr>
<tr>
<td>CAFR</td>
<td>Comprehensive Annual Financial Report</td>
</tr>
<tr>
<td>CD</td>
<td>Community Development</td>
</tr>
<tr>
<td>CDBG</td>
<td>Community Development Block Grant</td>
</tr>
<tr>
<td>CIP</td>
<td>Capital Improvement Plan</td>
</tr>
<tr>
<td>CIPN</td>
<td>Capital Improvement Plan Needs</td>
</tr>
<tr>
<td>CLC’s</td>
<td>Cite in Lieu of Custody</td>
</tr>
<tr>
<td>COLA</td>
<td>Cost of Living Adjustment</td>
</tr>
<tr>
<td>CPI</td>
<td>Consumer Price Index</td>
</tr>
<tr>
<td>DEL</td>
<td>Delivery</td>
</tr>
<tr>
<td>DEQ</td>
<td>Department of Environmental Quality</td>
</tr>
<tr>
<td>DLCD</td>
<td>Department of Land Conservation and Development</td>
</tr>
<tr>
<td>DUII</td>
<td>Driving under the influence of intoxicants</td>
</tr>
<tr>
<td>DYS</td>
<td>Department of Youth Services</td>
</tr>
<tr>
<td>EPA</td>
<td>Environmental Protection Agency</td>
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<tr>
<td>ESU</td>
<td>Equivalent Service Unit</td>
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<tr>
<td>FASB</td>
<td>Financial Accounting Standards Board</td>
</tr>
<tr>
<td>FD</td>
<td>Fire Department</td>
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<tr>
<td>FEL</td>
<td>Felony</td>
</tr>
<tr>
<td>FICA</td>
<td>Federal Insurance Contributions Act (Social Security)</td>
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<tr>
<td>FTE</td>
<td>Full-time Equivalent</td>
</tr>
<tr>
<td>FY</td>
<td>Fiscal Year</td>
</tr>
<tr>
<td>GAAP</td>
<td>Generally Accepted Accounting Principles</td>
</tr>
<tr>
<td>GASB</td>
<td>Governmental Accounting Standards Board</td>
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<tr>
<td>GFOA</td>
<td>Government Finance Officer’s Association</td>
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<tr>
<td>GIS</td>
<td>Geographic Information System</td>
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<tr>
<td>HUD</td>
<td>Housing and Urban Development</td>
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<tr>
<td>HWY</td>
<td>Highway</td>
</tr>
<tr>
<td>IAMP</td>
<td>Interchange Area Management Plan</td>
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<tr>
<td>IAP</td>
<td>Individual Account Program</td>
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<tr>
<td>I &amp; I</td>
<td>Inflow and Infiltration</td>
</tr>
<tr>
<td>Li#’s</td>
<td>Log Numbers</td>
</tr>
<tr>
<td>LCDC</td>
<td>Land Conservation and Development Commission</td>
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<tr>
<td>LID</td>
<td>Local Improvement District</td>
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<tr>
<td>LID</td>
<td>Low Impact Development</td>
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<tr>
<td>LLC</td>
<td>Limited Liability Company</td>
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<tr>
<td>LRAPA</td>
<td>Lane Regional Air Pollution Authority</td>
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<tr>
<td>LRHR</td>
<td>Lane Regional Housing Rehabilitation</td>
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<tr>
<td>LUBA</td>
<td>Land Use Board of Appeals</td>
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<tr>
<td>MAV</td>
<td>Maximum Assessed Value</td>
</tr>
<tr>
<td>MFG</td>
<td>Manufacturing</td>
</tr>
<tr>
<td>MIP</td>
<td>Minor in Possession</td>
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<tr>
<td>MISD</td>
<td>Misdemeanor</td>
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<tr>
<td>MJ</td>
<td>Marijuana</td>
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<tr>
<td>NIMS</td>
<td>National Incident Management System</td>
</tr>
<tr>
<td>NPDES</td>
<td>National Pollutant Discharge Eliminating System</td>
</tr>
<tr>
<td>ODOT</td>
<td>Oregon Department of Transportation</td>
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<tr>
<td>OECD</td>
<td>Oregon Economic and Community Development Department</td>
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<tr>
<td>OHCSD</td>
<td>Oregon Housing and Community Services Department</td>
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<tr>
<td>OR</td>
<td>Oregon</td>
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<tr>
<td>ORS</td>
<td>Oregon Revised Statutes</td>
</tr>
<tr>
<td>OWRD</td>
<td>Oregon Water Resources Department</td>
</tr>
</tbody>
</table>
P
PERS Public Employees Retirement System

Q

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


CITY OF COTTAGE GROVE BUDGET COMMITTEE
RESOLUTION NO. BC6 TO APPROVE BUDGET

WHEREAS, the Budget Committee has held all statutorily required hearings; and

WHEREAS, all required notices have been published; and

WHEREAS, the Budget Committee has considered the budget presented by the Budget Officer; and

WHEREAS, the Budget Committee has heard comments and had the opportunity to make additions or deletions to the proposed budget; and

WHEREAS, the Budget Committee recommends the levy of the City’s full permanent tax rate;

NOW THEREFORE, BE IT RESOLVED that the Budget Committee of the City of Cottage Grove hereby authorizes the City’s permanent tax rate to be used as the basis to levy taxes for the General Fund and recommends the attached budget to the City Council for adoption.

ADOPTED by the Budget Committee of the City of Cottage Grove this 5th day of May, 2020.

Budget Committee Chair

ATTEST:

Budget Committee Secretary
RESOLUTION NO. 2021

A RESOLUTION ADOPTING THE 2020-2021 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 2020-2021 in the sum of $40,227,120 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, 2020 and for the purposes shown below are hereby appropriated as follows:

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Water Fund - Continued</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Council</td>
<td>Water Non-Departmental-Materials and Services 188,540</td>
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<tr>
<td>City Manager</td>
<td>Transfer to Debt Service 19,955</td>
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<tr>
<td>Finance</td>
<td>Transfer to Water Reserve Fund 100,000</td>
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<tr>
<td>Police Operations</td>
<td>Contingency 372,470</td>
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<tr>
<td>Municipal Court</td>
<td>Total 2,599,400</td>
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<tr>
<td>Municipal Court Support Services</td>
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<tr>
<td>Youth Peer Court</td>
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<tr>
<td>Maintenance</td>
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<tr>
<td>Engineering</td>
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<td>Broadband Services</td>
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<td>Community Development</td>
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<tr>
<td>Library</td>
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<tr>
<td>Community Services</td>
<td></td>
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<tr>
<td>Community Promotions</td>
<td></td>
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<tr>
<td>Non-Departmental Department- Materials and Services</td>
<td>294,000</td>
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<tr>
<td>Transfer to Police Communications Fund</td>
<td>501,135</td>
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<td>Transfer to Hsng Asst Trust Fnd</td>
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<td>Transfer to Debt Service Fund</td>
<td>416,870</td>
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<tr>
<td>Transfer to General Reserve</td>
<td>190,000</td>
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<td>Contingency</td>
<td>353,705</td>
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<tr>
<td>Total</td>
<td>9,387,260</td>
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<th>Water Fund</th>
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<tbody>
<tr>
<td>Water Distribution</td>
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<td>Water Production</td>
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<thead>
<tr>
<th>Street Fund</th>
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<tbody>
<tr>
<td>Street Maintenance</td>
<td>565,580</td>
</tr>
<tr>
<td>Street Sweeping</td>
<td>76,570</td>
</tr>
<tr>
<td>Street Improv./Cap. Purchases</td>
<td>1,795,775</td>
</tr>
<tr>
<td>Street Non-Departmental-Materials and Services</td>
<td>125,790</td>
</tr>
<tr>
<td>Transfer to Bicycle Path Fund</td>
<td>10,000</td>
</tr>
<tr>
<td>Transfer to Debt Service Fund</td>
<td>30,510</td>
</tr>
<tr>
<td>Contingency</td>
<td>120,000</td>
</tr>
<tr>
<td>Total</td>
<td>2,724,225</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assessment Fund</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials and Services</td>
<td>216,450</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>1,138,235</td>
</tr>
<tr>
<td>Total</td>
<td>1,354,685</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Police Communications Fund</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Support Services</td>
<td>492,265</td>
</tr>
<tr>
<td>911 Services</td>
<td>307,650</td>
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<tr>
<td>Transfer to Debt Service Fund</td>
<td>14,220</td>
</tr>
<tr>
<td>Total</td>
<td>814,135</td>
</tr>
</tbody>
</table>
### Industrial Park Operations Fund
- Materials & Services: 50,000
- Transfer to Debt Service Fund: 102,780
- Contingency: 165,810
- Total: 318,590

### Storm Drain Utility Fund
- Personnel Services: 230,775
- Materials & Services: 128,055
- Transfer to Debt Service Fund: 3,280
- Transfer to Street Fund: 50,455
- Transfer to Storm Drain Reserve: 83,985
- Contingency: 49,150
- Total: 545,700

### Bicycle and Footpath Fund
- Materials & Services: 10,315
- Capital Outlay: 42,755
- Total: 53,070

### Building Inspection Program Fund
- Personnel Services: 431,025
- Materials & Services: 224,175
- Transfer to Hsg Asst Trust Fund: 25,000
- Transfer to Debt Service Fund: 1,765
- Transfer to Building Inspect. Reserve: 50,000
- Contingency: 124,735
- Total: 856,700

### Wastewater Fund
- Wastewater Collection: 482,115
- Wastewater Treatment Plant: 809,825
- Middlefield Golf Course: 553,225
- Wastewater Non-Departmental – Materials and Services: 215,500
- Transfer to Debt Service Fund: 109,010
- Transfer to Wastewater Res Fund: 59,000
- Contingency: 228,920
- Total: 2,457,595

### Housing Development Cost Assistance Trust Fund
- Materials & Services: 100,000
- Total: 100,000

### Special Trusts Fund
- Materials & Services: 27,875
- Capital Outlay: 520
- Total: 28,395

### Armory Trust Fund
- Materials & Services: 35,400
- Capital Outlay: 504,500
- Total: 539,900

### Housing Rehabilitation Loan Fund
- Materials & Services: 9,895
- Total: 9,895

### General Reserve Fund
- Materials & Services: 41,000
- Capital Outlay: 264,575
- Total: 305,575

### Water Reserve Fund
- Materials & Services: 293,370
- Capital Outlay: 2,160,000
- Transfer to Debt Service Fund: 885,475
- Contingency: 41,155
- Total: 3,380,000

### Wastewater Reserve Fund
- Materials & Services: 118,490
- Capital Outlay: 3,149,745
- Transfer to Debt Service Fund: 1,015,865
- Contingency: 40,000
- Total: 4,324,100

### Storm Drain Reserve Fund
- Materials & Services: 314,580
- Capital Outlay: 2,473,325
- Transfer to Debt Service Fund: 101,095
- Contingency: 98,985
- Total: 2,987,985

### Building Inspection Reserve Fund
- Capital Outlay: 78,250
- Total: 78,250
<table>
<thead>
<tr>
<th>Fund</th>
<th>Materials &amp; Services</th>
<th>Capital Outlay</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Narcotics Forfeiture Fund</td>
<td>16,175</td>
<td>36,500</td>
<td>101,430</td>
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<tr>
<td>Water Systems Development Fund</td>
<td>358,000</td>
<td>1,220,000</td>
<td>1,578,000</td>
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<tr>
<td>Street Systems Development Fund</td>
<td>121,045</td>
<td>1,001,755</td>
<td>1,122,800</td>
</tr>
<tr>
<td>Wastewater Systems Development Fund</td>
<td>159,030</td>
<td>153,470</td>
<td>312,500</td>
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<tr>
<td>Storm Drain Systems Development Fund</td>
<td>259,030</td>
<td>296,470</td>
<td>555,500</td>
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<tr>
<td>Parks Systems Development Fund</td>
<td>61,600</td>
<td>325,900</td>
<td>387,500</td>
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<tr>
<td>Debt Service Fund</td>
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<td>2,702,705</td>
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<tr>
<td>Total Appropriations</td>
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<td>39,625,895</td>
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<tr>
<td>Non-appropriated Budget Requirements</td>
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<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>588,225</td>
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</tr>
<tr>
<td>Street Fund – Non Departmental</td>
<td>10,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Trusts Fund</td>
<td>3,000</td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td>601,225</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Requirements</td>
<td></td>
<td></td>
<td>40,227,120</td>
</tr>
</tbody>
</table>
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 2020-2021 upon the assessed value of all taxable property within the City as follows:

CATEGORIZING THE TAX

<table>
<thead>
<tr>
<th>General Government Limitation</th>
<th>Excluded from Limitation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanent Rate Tax</td>
<td>$7.2087/$1,000</td>
</tr>
<tr>
<td>Local Option Tax</td>
<td>$0/$1,000</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>$0</td>
</tr>
</tbody>
</table>

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon its passage.


ATTEST:

[Signatures]

Richard Meyers, City Manager
Dated: June 22, 2020