CITY OF COTTAGE GROVE BUDGET CALENDAR FOR 2008-2009

The following list is designed to help plan our budget process for the fiscal year 2008-2009. The key steps in the budget process are shown, along with proposed dates for the completion of each step.

KEY STEPS

PROPOSED DATES

1.	Budget Worksheets to Departments	February 18, 2008
2.	Submit FY 2007-08 Year-End Estimates	February 29, 2008
3.	Departments Submit Proposed Budgets to Finance Department no later than	March 21, 2008
4.	Submit Budget to City Manager for Review	March 28, 2008
5.	Balance Proposed Budget	April 21, 2008
6.	Publish first Notice of Budget Committee Meeting	April 30, 2008 *
7.	Distribute Proposed Budgets to Budget Committee	May 7, 2008
8.	Publish Second Notice of Budget Committee Meeting and Notice of Public Hearing on Possible uses of State Revenue Sharing Funds	May 7, 2008 **
9.	First Budget Committee Meeting Additional Tentative Meeting Dates:	May 13, 2008 (Tuesday, 6:30 pm) May 20, 2008 May 27, 2008
9.		May 20, 2008
	Additional Tentative Meeting Dates:	May 20, 2008 May 27, 2008
10.	Additional Tentative Meeting Dates: Approve Proposed Budget No Later Than Publish Budget Hearing Notice and Public Hearing Notice on Proposed uses of State Revenue Sharing	May 20, 2008 May 27, 2008 May 27, 2008 June 4, 2008 *** (Newspaper)
10. 11.	Additional Tentative Meeting Dates: Approve Proposed Budget No Later Than Publish Budget Hearing Notice and Public Hearing Notice on Proposed uses of State Revenue Sharing Funds Hold Budget Hearing(s); Public Hearing on Proposed uses of State Revenue Sharing Funds; and Adopt Resolutions for State Revenue Sharing Funds and State	May 20, 2008 May 27, 2008 May 27, 2008 June 4, 2008 *** (Newspaper) June 6, 2008 (Friday Update)

- * Must be no more than 30 days before the Budget Committee meets
- ** Must be no less than 5 days before the Budget Committee meets **and** must be at least 5 days after the first notice of meeting
- *** Must be 5 to 30 days before the Public Hearing
- **** Must be no later than June 30, 2008
- ***** This date is set by law

CITY OF COTTAGE GROVE GLOSSARY OF BUDGET TERMS

Adopted Budget: The final draft of the budget document as submitted to the State for filing, which includes Budget Committee and City Council revisions.

<u>Appropriation</u>: Legal authorization to make expenditures and to incur obligations. The appropriation is limited in amount and time when it may be expended.

Approved Budget: The financial plan agreed upon by the Budget Committee.

<u>Assessed Valuation</u>: The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

<u>Bond</u>: A written promise to pay a specific sum of money (principal or face value) at a future date or dates in the future (maturity date) along with periodic interest at a specified rate. Bonds are typically used to finance long-term capital improvements.

<u>Budget</u>: A financial operating plan with estimated expenditures and expected revenues for a given period.

<u>Budget Calendar</u>: The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

<u>Budget Committee</u>: A panel of citizens consisting of the Mayor and six councilors plus seven appointed community members responsible for review and recommendation of the annual budget.

<u>Budget Message</u>: A general summary, prepared by the Budget Officer, of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy.

<u>Capital Improvement Program</u>: A plan for capital expenditures to be incurred each year over a fixed period of several future years.

<u>Capital Outlay</u>: Expenditures, which result in the acquisition of or addition to fixed assets. The item must have a value of at least \$250 and have a useful life of at least five years to qualify as a capital outlay expenditure.

<u>Capital Projects Funds</u>: Funds 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.

<u>Carryover</u>: Amount of resources available for use at the beginning of the fiscal year.

<u>Contingency</u>: An appropriation of funds to cover emergencies or unforeseen events, which occur during the budget year. City Council must approve all contingency expenditures. Transfers from contingency that exceed 15% of the total appropriations of the fund may be made only by a supplemental budget.

<u>Debt Service</u>: Payment of principal and interest on borrowed funds.

<u>Debt Service Funds</u>: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

<u>Enterprise Funds</u>: Government operations that are financed and operated in a manner similar to private business enterprises. The intention is that the costs of providing goods and services on a continuing basis be financed or recovered primarily through user charges.

<u>Expenditures</u>: The actual outlay of or obligation to pay cash; a decrease in net financial resources.

<u>Fiduciary Fund</u>: 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: The twelve month period beginning July 1 and ending the following June 30.

<u>Fund</u>: A division in the budget with independent fiscal and accounting requirements. Budgeted revenues and expenditures must be equal.

<u>General Fund</u>: The major operating fund used to account for all financial resources, except those required to be accounted for in another fund.

<u>Grants</u>: Contributions of assets (usually cash) by a governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments and are for a specified purpose.

<u>Line Item</u>: Numerical classification of revenues and expenditures used in the accounting records. The City uses a six-digit number starting with a four for revenues. The City uses a seven-digit number for expenditures.

<u>Performance Indicators</u>: Statistical measures that are collected to show impact of dollars spent on city services.

Program: A group of activities that seek to accomplish one objective.

<u>Proposed Budget</u>: A draft of the budget document prepared by staff and the Budget Officer, submitted to the Budget Committee for consideration, review and approval.

<u>Requirements</u>: See expenditures. Also includes contingencies and unappropriated ending cash. Total requirements (expenditures) must equal total resources (revenues) for each fund.

<u>Reserve (Fund)</u>: Established to accumulate resources from one fiscal year to another for a specific purpose.

<u>Resources</u>: See revenues. Also includes carryover from the following fiscal year. Total requirements (expenditures) must equal total resources (revenues) for each fund.

Revenues: Monies received or anticipated during the year to finance city services.

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

<u>Special Revenue Funds</u>: Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

<u>Supplemental Budget</u>: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

<u>Tax Rate</u>: The amount of property tax paid by property owners for each \$1,000 of their property's value. This rate is now permanently set at \$7.2087 for the City as a result of Measure 50.

<u>Unappropriated Ending Cash</u>: Funds set aside for use in the fiscal year following the current budget year.

RESOLUTION NO. 1673

A RESOLUTION ADOPTING THE 2008-09 BUDGET, MAKING APPROPRIATONS, 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 2008-2009 in the sum of \$25,459,734 now on file at City Hall.

MAKING APPROPRIATIONS

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2008 and for the purposes shown below are hereby appropriated as follows:

City Attorney 69,400 Assessment Fund Community Development 1,710,855 Capital Outlay 149,800 Community Center 126,880 Total 149,800 Municipal Court 99,930 Police Community Center 126,880 Total 149,800 Vouth Peer Court 99,930 Police Communications Fund 149,800 Youth Peer Court 24,200 Support Services 359,685 Parks 606,105 911 Services 237,202 Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 8,265 Engineering 254,230 Total 607,152 Finance 306,896 Transfer to Debt Service Fund 8,265 Library 340,399 Materials & Services 90,300 Non-Departmental 420,977 Materials & Services 90,300 Transfer to Debt Service 278,412 Capital Outlay 300,000 Transfer to General Reserve 107,215 Services <td< th=""><th>General Fund</th><th></th><th></th><th></th></td<>	General Fund			
Community Development 1,710,855 City Council 34,620 Capital Outlay 149,800 Community Center 126,880 Total 149,800 Municipal Court 99,930 Police Operations 2,215,742 Police Communications Fund Youth Peer Court 24,200 Support Services 359,685 Parks 606,105 911 Services 237,202 Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 8,265 Engineering 254,230 Total 607,152 Finance 306,896 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Services 90,300 Transfer to Debt Service 107,215 Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,676,48	City Manager	263,140		
City Council 34,620 Capital Outlay 149,800 Community Center 126,880 Total 149,800 Municipal Court 99,930 Police Operations 2,215,742 Police Communications Fund Youth Peer Court 24,200 Support Services 359,685 Parks 606,105 911 Services 237,202 Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 8,265 Engineering 254,230 Total 607,152 Finance 306,896 Industrial Park Operations Fund 8,265 Library 340,390 Materials & Services 90,300 Non-Departmental 420,977 Materials & Services 90,300 Transfer to Deltice Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to Beinzer to Police Total 1,440,360 Contingency 220,750 Total 1,440,360 Water Fund 1		69,400	Assessment Fund	
Community Center Municipal Court 126,880 Municipal Court 70,9330 Police Operations 144,800 Police Operations 2,215,742 Police Communications Fund 20,000 Support Services 359,685 Parks Parks 606,105 Parks 911 Services 237,202 Parks Building Maintenance 146,285 Contingency 2,000 Parks Community Promotions 67,650 Parks Contingency 2,000 Parks Engineering 254,230 Parks Transfer to Debt Service Fund 8,265 Parks Engineering 306,896 Parks Industrial Park Operations Fund 607,152 Parks Finance 306,896 Parks Industrial Park Operations Fund 100,000 Parks Kon-Departmental 420,977 Parks Materials & Services 90,300 Parks Debt Service 278,412 Parks Capital Outlay 300,000 Parks Transfer to Debt Service 278,612 Parks Personal Services 100,000 Parks Transfer to General Reserve 107,215 Parks Storm Drain Utility Fund 100,000 Parks Total 7,676,482 Parks Personal Services 100,020 Parks Water Production <t< td=""><td>Community Development</td><td>1,710,855</td><td></td><td></td></t<>	Community Development	1,710,855		
Municipal Court Police Operations Police Operations Police Operations 2,215,742 Police Communications Fund Youth Peer Court 24,200 Support Services 359,685 Parks 606,105 911 Services 237,202 Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 607,152 Engineering 254,230 Total 607,152 Finance 306,896 Library 340,390 Industrial Park Operations Fund 607,152 Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Delice Communications Fund Contingency 220,750 Total 1,440,360 Transfer to General Reserve 107,215 Contingency 260,381 Total 7,676,482 Personal Services 100,020 Water Distribution Water Fund Water Fund Water Production 580,445 Transfer to Debt Service Fund 11,600 Contingency 49,940 Total 1,443,685 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund Street Maintenance 404,055 Bicycle and Footpath Fund 1,498,930 Street Fund Street Improvements/Ca[ital Purchases 82,340 Building Inspection Pr	City Council	34,620	Capital Outlay	149,800
Police Operations 2,215,742 Youth Peer Court Police Communications Fund Youth Peer Court 24,200 Support Services 359,685 Support Services 237,202 Support Services 200,000 Transfer to Debt Service Fund 36,856 Support Services Support Services 40,805 Support Services 40,855 Support Services 40,309 Support Services 40,309 Support Services Support Services 40,405 Support Services	Community Center	126,880	Total	149,800
Youth Peer Court 24,200 Support Services 359,685 Parks 606,105 911 Services 237,202 Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 8,265 Engineering 254,230 Total 607,152 Finance 306,896 Library 340,390 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Contingency 260,381 Total 7,676,4822 Personal Services 100,020 Water Distribution 654,285 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 <t< td=""><td>Municipal Court</td><td>99,930</td><td></td><td></td></t<>	Municipal Court	99,930		
Parks 606,105 911 Services 237,202 Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 8,265 Engineering 254,230 Total 607,152 Finance 306,896 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Transfer to Debt Service Fund 11,600 <td< td=""><td>Police Operations</td><td>2,215,742</td><td>Police Communications F</td><td>und</td></td<>	Police Operations	2,215,742	Police Communications F	und
Building Maintenance 146,285 Contingency 2,000 Community Promotions 67,650 Transfer to Debt Service Fund 8,265 Engineering 254,230 Total 607,152 Finance 306,896 Industrial Park Operations Fund Library 340,390 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 1,498,930<	Youth Peer Court	24,200	Support Services	359,685
Community Promotions 67,650 Engineering Transfer to Debt Service Fund 8,265 (607,152) Engineering 254,230 Total 607,152 Finance 306,896 Total 607,152 Library 340,390 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Contingency 260,381 Contingency 220,750 Storm Drain Utility Fund 100,020 Water Pland Materials & Services 43,205 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Transfer to Debt Service Fund 11,600 Materials & Services 410,560 Capital Outlay </td <td>Parks</td> <td>606,105</td> <td>911 Services</td> <td>237,202</td>	Parks	606,105	911 Services	237,202
Finance	Building Maintenance	146,285	Contingency	2,000
Finance 306,896 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Street Maintenance 404,055 Building Inspection Program Fund Street Sweeping 68,850 Building Inspection Program Fun	Community Promotions	67,650	Transfer to Debt Service Fund	8,265
Library 340,390 Industrial Park Operations Fund Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Total 1,440,360 Total 1,440,360 Total 1,440,360 Total 1,440,360 Total 1,440,360 Total 1,440,360 Materials & Services 100,020 Materials & Services 43,205 Materials & Services 43,205 Materials & Services 43,205 Materials & Services 440,055 Transfer to Debt Service Fund 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Total 304,033 Contingency 23,770 Total 304,033 304,033 Contingency 23,770 Total 304,033 Contingency 23,770 Total 304,033 Contingency 23,770 Total 304,033 Contingency 23,770 Total 304,033 Contingency 23,770 Contingency Capital Outlay Capital Outlay Capital Outlay Capital Outlay Capital Outlay	Engineering	254,230	Total	607,152
Non-Departmental 420,977 Materials & Services 90,300 Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Pund Materials & Services 43,205 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Street Fund 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspe	Finance	306,896		
Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Pund Materials & Services 43,205 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 1,443,685 Materials & Services 410,560 Contingency 49,940 Bicycle and Footpath Fund 1,088,370 Total 1,498,930 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340	Library	340,390	Industrial Park Operation	s Fund
Debt Service 278,412 Capital Outlay 300,000 Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Pund Materials & Services 43,205 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 1,443,685 Materials & Services 410,560 Contingency 49,940 Bicycle and Footpath Fund 1,088,370 Total 1,498,930 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340	Non-Departmental	420,977	Materials & Services	90,300
Transfer to Debt Service 93,610 Debt Service 789,679 Transfer to Police Contingency 260,381 Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Total 1,483,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565		278,412	Capital Outlay	300,000
Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Co	Transfer to Debt Service	93,610		789,679
Communications Fund 289,195 Total 1,440,360 Transfer to General Reserve 107,215 Storm Drain Utility Fund Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Co	Transfer to Police		Contingency	260,381
Contingency 220,750 Storm Drain Utility Fund Total 7,676,482 Personal Services 100,020 Water Fund Materials & Services 43,205 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 End of the province of the provinc	Communications Fund	289,195	• •	1,440,360
Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Eicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Transfer to General Reserve	107,215		
Total 7,676,482 Personal Services 100,020 Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Bicycle and Footpath Fund Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Contingency	220,750	Storm Drain Utility Fu	ınd
Water Distribution 654,285 Contingency 43,205 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Elicycle and Footpath Fund 0 Contingency 49,940 Bicycle and Footpath Fund 0 Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033		7,676,482	Personal Services	100,020
Water Distribution 654,285 Contingency 46,885 Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund Contingency 49,940 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Water Fund		Materials & Services	43,205
Water Production 580,445 Transfer to Debt Service Fund 1,905 Water Non-Departmental 147,415 Total 192,015 Transfer to Debt Service Fund 11,600 Bicycle and Footpath Fund 40,560 Contingency 49,940 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Water Distribution	654,285	Contingency	46,885
Transfer to Debt Service Fund 11,600 Contingency 49,940 Bicycle and Footpath Fund Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Water Production	580,445	Transfer to Debt Service Fund	1,905
Transfer to Debt Service Fund 11,600 Contingency 49,940 Bicycle and Footpath Fund Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Water Non-Departmental	147,415	Total	192,015
Total 1,443,685 Materials & Services 410,560 Capital Outlay 1,088,370 Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033		11,600		•
Street Fund Capital Outlay Total 1,088,370 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Contingency	49,940	Bicycle and Footpath Fu	ınd
Street Fund Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033	Total	1,443,685	Materials & Services	410,560
Street Fund Total 1,498,930 Street Maintenance 404,055 Street Sweeping 68,850 Building Inspection Program Fund Street Improvements/Ca[ital Purchases 82,340 Personal Services 40,480 Street Non-Departmental 27,565 Materials & Services 262,530 Transfer to Debt Service Fund 73,075 Transfer to Debt Service Fund 1,023 Contingency 23,770 Total 304,033			Capital Outlay	1,088,370
Street Sweeping68,850Building Inspection Program FundStreet Improvements/Ca[ital Purchases82,340Personal Services40,480Street Non-Departmental27,565Materials & Services262,530Transfer to Debt Service Fund73,075Transfer to Debt Service Fund1,023Contingency23,770Total304,033	Street Fund			1,498,930
Street Improvements/Ca[ital Purchases82,340Personal Services40,480Street Non-Departmental27,565Materials & Services262,530Transfer to Debt Service Fund73,075Transfer to Debt Service Fund1,023Contingency23,770Total304,033	Street Maintenance	404,055		
Street Improvements/Ca[ital Purchases82,340Personal Services40,480Street Non-Departmental27,565Materials & Services262,530Transfer to Debt Service Fund73,075Transfer to Debt Service Fund1,023Contingency23,770Total304,033	Street Sweeping	68,850	Building Inspection Progra	am Fund
Street Non-Departmental27,565Materials & Services262,530Transfer to Debt Service Fund73,075Transfer to Debt Service Fund1,023Contingency23,770Total304,033		ses 82,340	Personal Services	40,480
Transfer to Debt Service Fund73,075Transfer to Debt Service Fund1,023Contingency23,770Total304,033			Materials & Services	262,530
Contingency 23,770 Total 304,033			Transfer to Debt Service Fund	
	Contingency		Total	304,033
7 0 10 10 00 0	Total	679,655		•

		Transfer to Debt Service Fund Contingency Total	36,375 4,240 751,750	
Debt Service Fund			- ,	
Debt Service	1,859,756	Narcotics Forfeiture Fund		
Contingency	3,000	Personal Services	15,955	
Total	1,862,756	Materials & Services	54,467	
Mostowater Fund		Capital Outlay	37,500	
Wastewater Fund Wastewater Collection	262 175	Transfer to Debt Service Fund	1,089	
Wastewater Collection Wastewater Treatment Plant	363,175 536,985	Contingency Total	107,289 216,300	
Middlefield Golf Course	453,020	Total	210,300	
Wastewater Non-Departmental	161,755	Water Systems Development	Fund	
Transfer to Debt Service Fund	110,365	Materials & Services	23,665	
Contingency	<u>19,170</u>	Capital Outlay	100,100	
Total	1,644,470	Total	123,765	
Special Trusts Fund	200	Street Systems Development		
Materials & Services	960	Materials & Services	44,230	
Capital Outlay	61,500 175,775	Capital Outlay Transfers	518,225 <u>75,485</u>	
Transfer to Bicycle & Footpath Fund Totals	238,235	Total	637,940	
Totals	200,200	Total	007,040	
Small Business Loan Fu	nd	Wastewater Systems Developme	ent Fund	
Materials and Services	9,575	Materials & Services	38,020	
		Capital Outlay	<u>363,325</u>	
Housing Rehabilitation Loan F		Total	401,345	
Materials & Services	10,100	Ctown Duois Customa Davalana		
Contingency Total	<u>430,740</u> 440,840	Storm Drain Systems Developme Materials & Services		
Total	440,040	Capital Outlay	81,535 <u>428,225</u>	
General Reserve Fund	1	Total	509,760	
Materials & Services	2,400	. Ottal	000,100	
Capital Outlay	422,500	Parks Systems Development	Fund	
Transfer to Debt Service Fund	26,920	Materials & Services	15,800	
Contingency	<u>15,000</u>	Capital Outlay	<u>170,170</u>	
Total	466,820	Total	185,970	
Water December Fried		Total Auguspuistions	4 000 4 40	
Water Reserve Fund Materials & Services	139,820	Total Appropriations 2	4,686,148	
Capital Outlay	1,097,590	Non-appropriated Budget Requiremen	ts	
Transfer to Debt Service Fund	781,195	General Fund	408,400	
Contingency	38,610	Special Trusts Fund	3,000	
Total	2,057,215	Industrial Park - Reserved for	-,	
		Future Expenditure	40,796	
Wastewater Reserve Fu		Wastewater Reserve Fund - Reserved		
Materials & Services	121,815	for Future Expenditure	<u>321,390</u>	
Capital Outlay	303,160	Total	770 500	
Transfer to Debt Service Fund	713,480	Total	773,586	
Contingency Total	<u>8,840</u> 1,147,295	Total Paguiroments	25,459,734	
ισιαι	1,177,233	Total Requirements 2	.5,455,754	
Storm Drain Reserve Fund				
Materials & Services	94,675			
Capital Outlay	616,460			

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 2008-2009 upon the assessed value of all taxable property within the City as follows:

CATEGORIZING THE TAX

General Government Limitation General Fund	Excluded from Limitation
Local Option Levy \$0/\$1,000 Debt Service Fund	\$ 0
BE IT FURTHER RESOLVED that this resolution shall be effective imme	ediately upon its passage.
PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR THIS 2	23 rd DAY OF JUNE, 2008.
Richard Meyers, City Manager	
Gary W	/illiams, Mayor
Dated:	