

# City of Cottage Grove Fiscal Year 2025-26 Budget

## RESERVE FUNDS BUDGET SUMMARY

FUND/DEPARTMENT	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2025-26 APPROVED
General Reserve Fund	688,127	340,965	239,800	220,000
Unappropriated EFB	308,103	145,409	-	-
	<b>380,024</b>	<b>195,556</b>	<b>239,800</b>	<b>220,000</b>
Water Reserve Fund	2,991,342	3,568,181	3,617,800	4,200,000
Unappropriated EFB	1,686,503	2,143,546	-	177,379
	<b>1,304,839</b>	<b>1,424,635</b>	<b>3,617,800</b>	<b>4,022,621</b>
Wastewater Reserve Fund	2,417,062	4,611,862	3,040,000	1,965,000
Unappropriated EFB	396,674	763,295	-	82
	<b>2,020,388</b>	<b>3,848,567</b>	<b>3,040,000</b>	<b>1,964,918</b>
Storm Drain Reserve Fund	2,823,731	2,983,076	3,575,000	3,755,000
Unappropriated EFB	2,279,618	476,176	-	196,737
	<b>544,113</b>	<b>2,506,900</b>	<b>3,575,000</b>	<b>3,558,263</b>
Building Inspec Reserve Fund	107,243	111,278	113,000	115,000
Unappropriated EFB	107,243	111,278	-	105,000
	<b>-</b>	<b>-</b>	<b>113,000</b>	<b>10,000</b>
<b>Total Reserve Funds</b>	<b>4,249,364</b>	<b>7,975,658</b>	<b>10,585,600</b>	<b>9,775,802</b>

# GENERAL RESERVE

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## FUND/DEPARTMENT #: 731-731

### OVERVIEW

The General Reserve Fund was reaffirmed and authorized by Ordinance No. 2813, on June 1, 1998, continued by Resolution No. 1663 on June 9, 2008 and Resolution No. 1959 on June 11, 2018 to acquire equipment, vehicles, property or buildings, to make major repairs or capital improvements, construct facilities, or to conduct contractual services related to General Fund activities or programs of the City of Cottage Grove.

### DEPARTMENT BUDGET YEAR OBJECTIVES

- Fund phase 2 of a new heating system in City Hall.
- Fund upgrading the video and audio system in the City Council Chambers.

### PRIMARY ACCOMPLISHMENTS – FISCAL YEAR 2024-25

- Funded new automatic entry doors at City Hall and the Community Center.
- Funded remodel of the Capitan and Sargent offices in Police Department.
- Funded Installation of access control systems at City Hall and the Community Center.

# City of Cottage Grove Fiscal Year 2025-26 Budget

GENERAL RESERVE FUND: Revenue 731-000 Expenditures 731-731

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>REVENUE</b>						
99,049	308,103	139,000	41010 CARRYOVER	0	0	
0	0	0	51120 FEDERAL GRANTS	0	0	
9,571	6,407	800	53200 INTEREST INCOME	1,000	1,000	
507	50	0	54060 MISCELLANEOUS REVENUE	0	0	
579,000	26,405	100,000	55001 TRANSFER FROM GENERAL FUND	219,000	219,000	
<b>688,127</b>	<b>340,965</b>	<b>239,800</b>	<b>TOTAL REVENUE</b>	<b>220,000</b>	<b>220,000</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>MATERIALS AND SERVICES</b>						
22,028	44,655	20,000	71000 CONTRACTUAL SERVICES	20,000	20,000	
0	0	0	71000-002 CONTRACTUAL SERVICES - ARPA	0	0	
12,431	0	5,000	71700 BUILDING MAINTENANCE & REPAIR	10,000	10,000	
0	0	0	72000 COMPUTER SERVICE & SUPPLIES	0	0	
<b>34,459</b>	<b>44,655</b>	<b>25,000</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
124,206	119,932	214,800	83000 BUILDINGS & IMPROVEMENTS	180,000	180,000	
214,476	0	0	83000-001 BUILDINGS & IMPROVEMENTS ARPA	0	0	
1,500	0	0	84000 MOTOR VEHICLES	10,000	10,000	
0	18,363	0	84010 WORK EQUIPMENT	0	0	
5,383	12,606	0	84030 COMPUTER EQUIPMENT	0	0	
<b>345,565</b>	<b>150,901</b>	<b>214,800</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>190,000</b>	<b>190,000</b>	<b>0</b>
0	0	0	99000 CONTINGENCY	0	0	
308,103	145,409	0	99020 ENDING BALANCE	0	0	
<b>308,103</b>	<b>145,409</b>	<b>0</b>	<b>TOTAL ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>688,127</b>	<b>340,965</b>	<b>239,800</b>	<b>TOTAL EXPENDITURES</b>	<b>220,000</b>	<b>220,000</b>	<b>0</b>

# **WATER RESERVE**

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**FUND/DEPARTMENT #: 732-732**

## **OVERVIEW**

The Water Reserve Fund was authorized by Ordinance No. 2814 on June 1, 1998, continued by Resolution No. 1664 on June 9, 2008 and Resolution No. 1960 on June 11, 2018 for the following purposes: To acquire equipment, vehicles, property, or buildings, to make major repairs and capital improvements, construct facilities, or to conduct contractual services related to the Water system of the City of Cottage Grove.

## **DEPARTMENT BUDGET YEAR OBJECTIVES**

- Provide funding for work equipment used by the City's Public Works crew, in the maintenance of the water system and water treatment plant.
- Provide the funding to pay debt service for the upgrade to the Water Treatment Plant.
- Provide funding to complete development of the Water Master Plan.
- Provide funding for Project Sparrow housing water infrastructure.
- Provide funding for designing a new City water reservoir.
- Provide funding for new Water Treatment Plant high service pumps and Pall membrane filters.

## **PRIMARY ACCOMPLISHMENTS - FISCAL YEAR 2024-25**

- Continued funding for the Water Master Plan it is at 95% complete.
- Provided funding for water pipe to replace park irrigation use of treated drinking water.
- Provide funding for a new CAT Backhoe.

## City of Cottage Grove Fiscal Year 2025-26 Budget

### WATER RESERVE FUND: Revenue 732-000 Expenditures 732-732

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>REVENUE</b>						
1,249,463	1,686,503	1,900,000	41010 CARRYOVER	2,500,000	2,500,000	
1,514,641	1,616,594	1,674,800	45011 WATER SURCHARGE	1,675,000	1,675,000	
37,229	54,034	8,000	53200 INTEREST INCOME	25,000	25,000	
9	10,050	0	54060 MISCELLANEOUS REVENUE	0	0	
0	0	0	54400 BOND SALE/LOAN PROCEEDS	0	0	
50,000	50,000	35,000	55002 TRANSFER FROM WATER FUND	0	0	
0	151,000	0	55020 TRANSFER FROM INDUSTRIAL PK FUND	0	0	
140,000	0	0	55037 TRANSFER FROM GENERAL FUND - ARPA	0	0	
<b>2,991,342</b>	<b>3,568,181</b>	<b>3,617,800</b>	<b>TOTAL REVENUE</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>MATERIALS &amp; SERVICES</b>						
56,086	34,043	250,000	71000 CONTRACTUAL SERVICES	250,000	250,000	
0	-	0	71000-002 CONTRACTUAL SVCS - ARPA	0	0	
69,070	29,708	24,460	79900 ADMINISTRATIVE FEE	39,474	39,474	
5,972	20,518	28,500	79910 ENGINEERING SERVICE FEES	25,000	25,000	
<b>131,128</b>	<b>84,269</b>	<b>302,960</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>314,474</b>	<b>314,474</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
76,722	285,473	2,281,170	83000 BUILDINGS & IMPROVEMENTS	2,300,000	2,300,000	
0	17,925	10,000	84000 MOTOR VEHICLES	0	0	
36,744	50,929	50,000	84010 WORK EQUIPMENT	0	0	
<b>113,466</b>	<b>354,327</b>	<b>2,341,170</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>0</b>
909,246	911,039	901,685	90217 TRANSFER TO DEBT SERVICE	908,147	908,147	
0	75,000	0	90239 TRANSFER TO EDA GRANT FUND	200,000	200,000	
151,000	0	0	90219 TRANSFER LOAN TO IND. PARK FUND	0	0	
<b>1,060,246</b>	<b>986,039</b>	<b>901,685</b>	<b>TOTAL TRANSFER OUT</b>	<b>1,108,147</b>	<b>1,108,147</b>	<b>0</b>
0	0	71,985	99000 CONTINGENCY	300,000	300,000	
1,686,503	2,143,546	0	99020 ENDING BALANCE	177,379	177,379	
<b>1,686,503</b>	<b>2,143,546</b>	<b>71,985</b>	<b>TOTAL ENDING BALANCE</b>	<b>477,379</b>	<b>477,379</b>	<b>0</b>
<b>2,991,342</b>	<b>3,568,181</b>	<b>3,617,800</b>	<b>TOTAL EXPENDITURES</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>0</b>

# WASTEWATER RESERVE

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## FUND/DEPARTMENT #: 735-735

### OVERVIEW

The Wastewater Reserve Fund was authorized by Ordinance No. 2815 on June 1, 1998 continued by Resolution No. 1665 on June 9, 2008 and Resolution No. 1961 of June 11, 2018 for the following purposes: To accumulate monies to acquire equipment, vehicles, property or buildings, to make major repairs or capital improvements, construct facilities, or to conduct contractual services related to the wastewater system of the City of Cottage Grove including Middlefield Golf Course. The revenue raised by the Wastewater Surcharge accumulates in this fund for these purposes.

### DEPARTMENT BUDGET YEAR OBJECTIVES

- Provide the funding to pay debt service for the upgrades to the Wastewater Treatment Plant.
- Provide funding to remodel Middlefield Golf Course Pro Shop to accommodate golf simulator.
- Provide funding for the effluent transmission and irrigation expansion project.
- Provide funding for design of a bio-solids dryer.

### PRIMARY ACCOMPLISHMENTS - FISCAL YEAR 2024-25

- Provided funding for two new orbital shafts.
- Provide funding for chip sealing all of cart paths at Middlefield Golf Course.
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## City of Cottage Grove Fiscal Year 2025-26 Budget

### WASTEWATER RESERVE FUND: Revenue 735-000 Expenditures 735-735

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>REVENUE</b>						
669,470	396,674	1,305,000	41010 CARRYOVER	250,000	250,000	
1,459,270	1,642,122	1,680,000	45043 WW SYS IMPR SURCHARGE	1,680,000	1,680,000	
3,715	27,940	5,000	53200 INTEREST INCOME	10,000	10,000	
7	450	0	54060 MISCELLANEOUS REVENUE	0	0	
0	2,494,676	0	54400 BOND/SALE/LOAN PROCEEDS	0	0	
84,600	50,000	50,000	55023 TRANSFER FROM WASTEWATER FUND	25,000	25,000	
200,000	0	0	55037 TRANSFER FROM GENERAL FUND - ARPA	0	0	
<b>2,417,062</b>	<b>4,611,861</b>	<b>3,040,000</b>	<b>TOTAL REVENUE</b>	<b>1,965,000</b>	<b>1,965,000</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>MATERIALS &amp; SERVICES</b>						
145,266	100,930	50,000	71000 CONTRACTUAL SERVICES	50,000	50,000	
237	0	0	71000-002 CONTRACTUAL SVCS - ARPA	0	0	
69,875	68,754	85,705	79900 ADMINISTRATIVE FEE	81,195	81,195	
39,486	152,972	200,000	79910 ENGINEERING SERVICE FEES	0	0	
<b>254,864</b>	<b>322,656</b>	<b>335,705</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>131,195</b>	<b>131,195</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
769,224	2,199,486	1,359,695	83000 BUILDINGS & IMPROVEMENTS	555,000	555,000	
0	0	0	83000-001 BUILDING AND IMPROVEMENTS-ARPA	0	0	
0	17,925	10,000	84000 MOTOR VEHICLES	10,000	10,000	
35,241	61,084	110,000	84010 WORK EQUIPMENT	100,000	100,000	
<b>804,465</b>	<b>2,278,495</b>	<b>1,479,695</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>665,000</b>	<b>665,000</b>	<b>0</b>
961,059	1,197,416	1,174,600	90217 TRANSFER TO DEBT SERVICE	1,168,723	1,168,723	
0	50,000	0	90239 TRANSFER TO EDA GRANT FUND	0	0	
<b>961,059</b>	<b>1,247,416</b>	<b>1,174,600</b>	<b>TOTAL TRANSFERS</b>	<b>1,168,723</b>	<b>1,168,723</b>	<b>0</b>
0	0	50,000	99000 CONTINGENCY	0	0	
396,674	763,295	0	99020 ENDING BALANCE	82	82	
<b>396,674</b>	<b>763,295</b>	<b>50,000</b>	<b>TOTAL ENDING BALANCE</b>	<b>82</b>	<b>82</b>	<b>0</b>
<b>2,417,062</b>	<b>4,611,862</b>	<b>3,040,000</b>	<b>TOTAL EXPENDITURES</b>	<b>1,965,000</b>	<b>1,965,000</b>	<b>0</b>

# STORM DRAIN RESERVE

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**FUND/DEPARTMENT #: 736-736**

## **OVERVIEW**

The Storm Drain Reserve Fund was authorized by Ordinance No. 2818, on June 1, 1998, continued by Resolution No. 1666 on June 9, 2008 and Resolution No. 1962 on June 11, 2018 to accumulate funds for the following purposes: To acquire equipment, vehicles, property or buildings, to make major repairs or capital improvements, construct facilities, or to conduct contractual services related to the storm drainage system of the City of Cottage Grove. The revenue raised by the Storm Drainage Surcharge fee accumulates in this fund for these purposes.

## **DEPARTMENT BUDGET YEAR OBJECTIVES**

- Provide funding for new storm drain main line at Bryant Street.

## **PRIMARY ACCOMPLISHMENTS - FISCAL YEAR 2024-25**

- Provided funding for a new Elgin Street Sweeper.
- Provided funding for a new CAT Backhoe.



# City of Cottage Grove Fiscal Year 2025-26 Budget

## STORM DRAIN RESERVE FUND: Revenue 736-000 Expenditures 736-736

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>REVENUE</b>						
2,035,486	2,279,618	650,000	41010 CARRYOVER	2,800,000	2,800,000	
615,488	620,151	610,000	45051 STORM DRAIN SURCHARGE	625,000	625,000	
57,579	83,207	15,000	53200 INTEREST INCOME	30,000	30,000	
44,027	100	0	54060 MISCELLANEOUS REVENUE	0	0	
71,150	0	0	54420 IND. PARK INTERFUND LOAN REPAY	0	0	
0	0	300,000	XXXXX DEQ CLEAN WTR LOAN PROCEEDS	300,000	300,000	
0	0	0	55010 TRANSFER FROM STORM DRAIN FUND	0	0	
0	0	2,000,000	ICE STORM LOAN REPAY - VARIOUS FUNDS	0	0	
<b>2,823,731</b>	<b>2,983,076</b>	<b>3,575,000</b>	<b>TOTAL REVENUE</b>	<b>3,755,000</b>	<b>3,755,000</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>MATERIALS &amp; SERVICES</b>						
41,636	83	350,000	71000 CONTRACTUAL SERVICES	350,000	350,000	
69,710	20,461	45,285	79900 ADMINISTRATIVE FEE	15,370	15,370	
0	313	7,000	79910 ENGINEERING SERVICES	0	0	
<b>111,346</b>	<b>20,857</b>	<b>402,285</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>365,370</b>	<b>365,370</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
324,242	72,809	2,512,975	83000 BUILDINGS & IMPROVEMENTS	2,800,000	2,800,000	
0	17,575	10,000	84000 MOTOR VEHICLES	0	0	
17,244	58,535	450,000	84010 WORK EQUIPMENT	0	0	
<b>341,486</b>	<b>148,919</b>	<b>2,972,975</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>0</b>
0	285,000	0	90201 TRANSFER TO GENERAL FUND	0	0	
0	9,775	0	90202 TRANSFER TO WATER FUND	0	0	
91,280	88,974	99,740	90217 TRANSFER TO DEBT SERVICE	92,893	92,893	
0	235,045	0	90219 TRANSFER TO INDUSTRIAL PARK	0	0	
0	578,330	0	90223 TRANSFER TO WASTEWATER FUND	0	0	
0	1,140,000	0	90234 TRANSFER TO STREET FUND	0	0	
<b>91,280</b>	<b>2,337,124</b>	<b>99,740</b>	<b>TOTAL TRANSFERS OUT</b>	<b>292,893</b>	<b>292,893</b>	<b>0</b>
0	0	100,000	99000 CONTINGENCY	100,000	100,000	
2,279,618	476,176	0	99020 ENDING BALANCE	196,737	196,737	
<b>2,279,618</b>	<b>476,176</b>	<b>100,000</b>	<b>TOTAL ENDING BALANCE</b>	<b>296,737</b>	<b>296,737</b>	<b>0</b>
<b>2,823,731</b>	<b>2,983,076</b>	<b>3,575,000</b>	<b>TOTAL EXPENDITURES</b>	<b>3,755,000</b>	<b>3,755,000</b>	<b>0</b>

## City of Cottage Grove Fiscal Year 2025-26 Budget

**BUILDING INSPECTION RESERVE FUND: Revenue 738-000 Expenditures 738-738**

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>REVENUE</b>						
104,287	107,243	110,000	41010 CARRYOVER	113,000	113,000	
2,956	4,035	3,000	53200 INTEREST INCOME	2,000	2,000	
0	0	0	55007 TRNSFR FROM BLDG INSPEC PROG FUND	0	0	
<b>107,243</b>	<b>111,278</b>	<b>113,000</b>	<b>TOTAL REVENUE</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
0	0	59,500	84000 MOTOR VEHICLES	0	0	
0	0	52,500	84010 WORK EQUIPMENT	0	0	
<b>0</b>	<b>0</b>	<b>112,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	1,000	90209 TRNSFR TO BLDG INSPEC PROG FUND	0	0	
0	0	0	99000 CONTINGENCY	10,000	10,000	
107,243	111,278	0	99020 ENDING BALANCE	105,000	105,000	
<b>107,243</b>	<b>111,278</b>	<b>0</b>	<b>TOTAL ENDING BALANCE</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>
<b>107,243</b>	<b>111,278</b>	<b>113,000</b>	<b>TOTAL EXPENDITURES</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>