

**Town of Cottage Grove**  
**Profit & Loss Budget vs. Actual**  
**January through December 2008**

	<u>2008</u> <u>Budget</u>	<u>2008</u> <u>Actual</u>
Ordinary Income/Expense		
Income		
Court Fines and Penalties		
40800 · Law and Ordinance Violation	15,000	23,662
40820 · CPR Classes	0	-1.95
Total Court Fines and Penalties	<u>15,000</u>	<u>23,660</u>
Grants from Local Gov't		
40610 · Other & Veterans Graves	150	162
40630 · Urban Stormwater Grant	6,478	2,377
Total Grants from Local Gov't	<u>6,628</u>	<u>2,539</u>
Insurance Recoveries		
42110 · Damage to Highway Eq/ Prop	0	518
Total Insurance Recoveries	<u>0</u>	<u>518</u>
Intergovernmental Charges		
41620 · Police Payments/ Reimbursements	377	290
41640 · Village Fire Payments	52,252	56,165
41650 · Landfill Charges	8,100	8,190
41670 · Flynn Hall Reimbursement	3,400	3,825
41690 · Emergency Bldg Maint	19,494	18,441
41700 · Emergency Government Income	750	329
41710 · Pleasant Springs Reimbursements	11,663	4,841
41720 · Property Tax Sharing	11,912	11,912
41730 · Land Reimbursement	2,000	2000
Total Intergovernmental Charges	<u>109,948</u>	<u>105,993</u>
Licenses and Permits		
40700 · Business and Occup License	6,500	7,355
40730 · Building Permit / Inspection	20,000	24,285
40740 · Zoning Permits & Fees	2,500	2,000
40750 · Right - of - Way Permits	400	215
40760 · Dog License Revenue	750	935
40770 · Mining Permits	1,000	1,100
Total Licenses and Permits	<u>31,150</u>	<u>35,890</u>
Miscellaneous Public Charges		
41500 · Title Search	1,800	2,585
41510 · Other Miscellaneous Chgs	0	90
Total Miscellaneous Public Charges	<u>1,800</u>	<u>2,675</u>
Miscellaneous Receipts		
42200 · Dividends	1,000	3,761
42210 · Insurance Refunds	0	1,950
42230 · Cable Franchise Fee	25,000	26,754
42240 · Sale - Recycling Material	100	565
42250 · Other Miscellaneous Rcpts	100	-3,778
42260- RE Tax Reimbursement	0	2,202
42270 · Non Cashed Checks / NSF Charge	0	30
12600- Use Value Penalty Tax	0	2,548
Total Miscellaneous Receipts	<u>26,200</u>	<u>34,032</u>
Miscellaneous Revenues		
41800 · Interest Income	35,000	35,077
41810 · Int on Spec Assess/ Charges	0	216
Total Miscellaneous Revenues	<u>35,000</u>	<u>35,293</u>

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Other Financing Sources		
42320 · Promissory Note Proceeds	0	120,640
Total Other Financing Sources	<u>0</u>	<u>120,640</u>
Other State Payments		
40510 · State Conservation Land	96	97
40530 · Received Forest/ Managed	1,200	1,251
40540 · Paid Cnty- Forest /Managed	0	0
Total Other State Payments	<u>1,296</u>	<u>1,348</u>
Property Sales		
42030 · Sale of Other Eq & Prop	0	15
Total Property Sales	<u>0</u>	<u>15</u>
Rent Income		
41900 · Town Garage Rent	15,326	15,042
41910 · Town Hall Rent	3,200	3,901
41920 · Flynn Hall Rent	1,000	2,281
41930 · Town Land Rent	400	400
Total Rent Income	<u>19,926</u>	<u>21,624</u>
Sanitation And Utilities		
41210 · Refuse Collect - Curbside	131,525	131,209
41230 · Recycling Charges	58,175	57,825
Total Sanitation And Utilities	<u>189,700</u>	<u>189,034</u>
State Grants		
40200 · Police Other Earnings	0	2,531
40210 - FEMA Grant	0	41,224
Total State Grants	<u>0</u>	<u>43,753</u>
State Recycling Grants		
40400 · State Recycling Grant	9,600	12,158
Total State Recycling Grants	<u>9,600</u>	<u>12,158</u>
State Shared Taxes		
40100 · Shared Revenue from State		
40110 · Fire Insurance Tax	10,000	10,560
40100 · Shared Revenue from State - Other	85,369	85,763
Total 40100 · Shared Revenue from State	<u>95,369</u>	<u>96,323</u>
Total State Shared Taxes	<u>95,369</u>	<u>96,323</u>
Taxes		
40010 · General Town Property Tax	1,423,365	1,423,365
40020 · Budget Only- Surplus Apply	40,000	0.00
40030 · Occupational Taxes	0	1,663
Total Taxes	<u>1,463,365</u>	<u>1,425,028</u>
Transportation		
40300 · Local Transportation Aids	138,329	138,235
Total Transportation	<u>138,329</u>	<u>138,235</u>
Transportation Charges		
41100 · Highway Maintenance Chrgs	0	115
41120 · Street Lighting Fees	585	586
Total Transportation Charges	<u>585</u>	<u>701</u>
Total Income	<u>2,143,896</u>	<u>2,289,459</u>
Expense		
Capital Outlays		
52530 · Fire Protection Equip. Outlay	0	120,640

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Total Capital Outlays	0	120,640
Culture and Recreation		
52300 · Park Expense	5,000	3,464
52320 · Recreation Dept Expense	10,000	10,000
Total Culture and Recreation	<u>15,000</u>	<u>13,464</u>
Debt Service		
52700 · Debt Service - Principal Paid	231,959	231,959
52720 · Interest Paid - Other	43,707	43,787
52750 · Capital Lease - Principal	27,702	27,702
52760 · Capital Lease - Interest	8,728	8,727
Total Debt Service	<u>312,096</u>	<u>312,175</u>
General Government		
Financial Administration		
50500 · Treasurer Salary	16,000	16,000
50510 · Treasurer FICA	1,224	1,224
50520 · Treasurer Supplies	1,800	2,165
50540 · Assessor Costs	13,291	6,753
50550 · Revaluation Costs	25,078	25,075
50560 · Audit Costs	13,340	15,699
50570 · Accounting Service Expense	1,500	439
50580 · Bank Charges	40	60
50590 · Other Financial Costs	200	179
Total Financial Administration	<u>72,473</u>	<u>67,594</u>
General Administration		
50300 · Clerk Salary	10,000	10,000
50310 · Clerk FICA	765	782
50320 · Office Supplies	2,500	2,544
50330 · Madison Leasing/ G. Flesch	250	202
50340 · Office Equipment Purchases	100	49
50370 · Other Office Expenses	1,000	452
50380 · Election Workers Wages	1,900	2,868
50390 · Election FICA	146	123
50400 · Election Notices- Publications	500	804
50410 · Election Supplies	750	991
50420 · Secretary Salary	7,400	3,723
50430 · Secretary FICA	567	297
50450 · Replacement Secretary	0	360
50460 · Replacement Secretary FICA	0	15.62
50480 · Clerk Hourly Wage	9,736	12,102
50490 · Clerk Hourly FICA	745	912
Total General Administration	<u>36,359</u>	<u>36,226</u>
General Building Town		
50700 · Town Hall Utilities	8,000	7,014
50710 · Town Hall Maintenance	9,350	6,154
50730 · Town Hall Supplies	1,100	1,078
50750 · Flynn Hall Expenses	1,150	1,032
50760 · Flynn Hall Utilities	6,000	5,322
50770 · Emergency Bldg. Maint	38,987	36,928
50780 · Janitor FICA	386	460
Total General Building Town	<u>64,973</u>	<u>57,989</u>

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Judicial and Legal		
50200 · Judicial Judge Salaries	3,000	3,000
50210 · Judicial FICA	230	230
50220 · Judicial Education/ Travel Exp.	1,820	942
50230 · Judicial Expenses	3,000	2,532
50240 · Court Legal Expenses	18,500	19,289
50250 · Town Board Legal Expenses	35,000	30,201
50270 · Town Board Litigation Expense	12,000	7,299
50280 · Judicial Court Clerk Salary	15,455	11,175
50290 · Judicial Court Clerk FICA	1,183	855
Total Judicial and Legal	<u>90,188</u>	<u>75,522</u>
Legislative (Town Board)		
50000 · Board Salaries	20,000	20,600
50010 · Board FICA Expense	1,530	1,572
50020 · Association Dues & Fees	4,100	3,946
50030 · Board Printing & Publication	2,500	3,380
50040 · Town Board Travel Expenses	1,500	1,086
50050 · Conventions & Seminars	700	565
50090 · Ordinance Comm. Wages	400	300
50100 · Ordinance Comm. FICA	31	23
50110 · Plan Commission - Wage	1,950	825
50120 · Plan Commission - FICA	149	63
50140 · Emergency Gov't Expense	1,500	658
50150 · Emergency Government Salaries	550	225
50160 · Emergency Gov't FICA	43	17
50170 · Other Board Expenses	600	277
50180 · Town Planner	20,000	16,983
Total Legislative (Town Board)	<u>55,553</u>	<u>50,520</u>
Other General Gov't Expense		
50920 · Insurance- Other	31,000	32,012
50930 · Hydrite Payment	0	1,325
50940 · Illegal Taxes	2,604	2,604
Total Other General Gov't Expense	<u>33,604</u>	<u>35,941</u>
Total General Government	353,150	323,792
Health and Human Services		
52210 · Veterans Graves Paid	150	162
52220 · Colonial Club Donation	5,406	5,406
Total Health and Human Services	<u>5,556</u>	<u>5,568</u>
Public Safety		
EMS		
51400 · EMS Expense	<u>100,819</u>	<u>100,819</u>
Total EMS	100,819	\$100,819
Fire Protection		
51200 · Town Owned Apparatus Expenses	4,180	3,304
51210 · Joint Owned Apparatus Expense	7,850	6,104
51220 · Fire Maint- Fuel	3,300	4,035
51240 · Fire Dept- Equip Expense	15,295	26,798
51250 · Fire Dept- Phone	2,400	2,030
51260 · Fire Dept- Insurance	20,450	17,350
51270 · Fire Dept.- Wages	28,200	28,290

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51280 · Fire Dept. Training & Safety	4,000	3,654
51290 · Fire Hazmat & Investigation	750	0.00
51300 · Fire Dept. Personal & Records	7,000	330
51310 · Fire Preplan & Fire Prevent	2,500	1,556
51320 · Fire Dept Inspection Expense	1,000	599
51330 · Fire Chief Expenses	1,200	525
51340 · Fire Dept Maint. Contracts	<u>6,355</u>	<u>7,327</u>
Total Fire Protection	104,480	101,902
Inspections		
51510 · Plumbing Inspect. Wages	1,000	0.00
51520 · Plumbing Inspect. FICA	77	0.00
51530 · Bldg Inspection Wages	19,000	22,307
51540 · Bldg & Inspection FICA	1,454	1,706
51580 · Fire Inspection FICA	81	90
51590 · Fire Inspections	<u>1,050</u>	<u>1,170</u>
Total Inspections	22,662	25,272.58
Law Enforcement		
51010 · Police Wage & Invoice Payments	440,668	435,333
51020 · Facilities Lease	4,148	4,065
51030 · Police Dept Utilities	2,365	2,680
51040 · Police Dept Janitorial	1,120	1,141
51060 · Police Dept Maintenance	104	356
51070 · Police Commission	<u>1,037</u>	<u>3,086</u>
Total Law Enforcement	<u>449,442</u>	<u>446,661</u>
Total Public Safety	677,403	674,654
Public Works		
Highway Maintenance		
50190 - Urban Stormwater Permit	0	250
51700 · Patrolman Health Insurance	15,600	15,600
51710 · Longevity Pay	3,674	3,744
51720 · Patrolman Disability Insurance	3,600	4,074
51730 · Patrolman Salaries	229,994	237,119
51740 · Patrolman FICA	17,595	19,619
51760 · Gravel Expense	7,000	11,341
51770 · Contractor Expense	6,750	8,518
51780 · Sand and Salt Expense	26,000	29,305
51790 · Patch & Cold Mix	5,500	692
51820 · Road Signs	2,000	2,255
51840 · Tire Purchases & Expense	3,000	1,558
51850 · Equipment Repairs & Maint	12,000	16,109
51860 · Garage Utilities	7,500	5,630
51870 · Garage Maintenance & Repairs	6,500	3,534
51880 · Garage Equip. & Supplies	6,000	3,077
51890 · Fuel & Oil	30,000	54,748
51900 · Drug & Alcohol Testing	500	240
51910 · Culvert Expense	3,000	3,517
51920 · Center Stripping	3,500	2,614
51930 · Stormwater Expense	6,478	7,997
52000 · Highway Maintenance Contracts	175,000	184,092
52020 · Street Lighting Cost	<u>1,700</u>	<u>1,686</u>

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Total Highway Maintenance	572,891	617,318
Sanitation Costs		
52100 · Refuse Collect- Curbside	131,525	134,280
52110 · Recycling Expenditures	58,175	57,836
52120 · Landfill Monitoring - Village	8,100	16,380
52140 · Landfill Monitoring - Town	10,000	2,017
Total Sanitation Costs	<u>207,800</u>	<u>210,513</u>
Total Public Works	<u>780,691</u>	<u>827,831</u>
Total Expense	<u>2,143,896</u>	<u>2,278,124</u>
Net Ordinary Income	<u>0</u>	<u>11,335</u>