

**Town of Cottage Grove**  
**Profit & Loss Budget vs. Actual**  
 January through December 2011

	2011 Budget	2011 Actual
<b>Income</b>		
<b>Taxes</b>		
40010 · General Town Property Tax	1,441,566.00	1,441,916.59
40030 · Occupational Taxes	1,600.00	1,690.91
41720 · Other Taxes Village Annexation	14,177.00	14,177.65
<b>Total Taxes</b>	1,457,343.00	1,457,785.15
<b>Intergovernmental Revenue</b>		
40100 · Shared Revenue from State	72,741.00	72,690.08
40110 · Fire Insurance Tax	11,000.00	11,103.33
40120 · Environmental Impact Fees	3,060.00	3,060.00
40200 · Police Dept Grants		7,148.42
40210 · FEMA Aid	10,745.90	10,745.90
40230 · Fire Dept Grants/ Donations	18,026.00	17,273.16
40300 · Local Transportation Aids	147,810.00	147,796.83
40400 · State Recycling Grant	11,500.00	7,444.71
40510 · PILT - State Conservation Land	96.00	212.57
40530 · Received Forest/ Managed	350.00	345.63
40540 · Paid Cnty- Forest /Managed	-250.00	-260.00
40560 · Tax Exempt Computer Aid		844.00
40600 · Highway and Bridges	6,300.00	11,679.05
40610 · Other & Veterans Graves	170.00	176.00
40630 · Urban Stormwater Grant	6,094.00	7,714.13
<b>Total Intergovernmental Revenue</b>	287,642.90	297,973.81
<b>Licenses and Permits</b>		
40700 · Business and Occup License	5,000.00	4,875.00
40730 · Building Permit / Inspection	10,000.00	15,989.29
40740 · Zoning Permits & Fees	2,000.00	2,250.00
40750 · Right - of - Way Permits	200.00	330.00
40760 · Dog License Revenue	1,250.00	1,289.75
40770 · Mining Permits	750.00	1,100.00
42230 · Cable Franchise Fee	25,000.00	29,893.68
<b>Total Licenses and Permits</b>	44,200.00	55,727.72
<b>Fines, Forfeiture and Penalties</b>		
40800 · Law and Ordinance Violation	24,000.00	14,498.25
<b>Total Fines, Forfeiture and Penalties</b>	24,000.00	14,498.25
<b>Public Charges For Services</b>		
40820 · CPR Classes		103.00
41100 · Highway Maintenance Chrgs	5,082.00	5,127.50
41120 · Street Lighting Fees	585.00	585.65
41210 · Refuse Collection	144,341.00	144,289.75
41230 · Recycling Collection	72,170.00	72,163.88
41500 · Title Search	1,200.00	1,380.00
41410 · Parks Income		75.00
41300 · Cemetery Income		1,500.00
41510 · Other Miscellaneous Chgs	0.00	191.84
Public Charges For Services - Other	0.00	5.00
<b>Total Public Charges For Services</b>	223,378.00	225,421.62
<b>Intergovernmental Charges</b>		

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41620 · Police Dept Misc/ Sale/Donation	125.00	1,449.49
41640 · Village Fire Payments	64,365.00	54,770.87
41650 · Village Landfill Payment	8,100.00	7,976.88
41670 · Flynn Hall Reimbursement	4,000.00	2,609.27
41690 · Village Emergency Bldg Maint	19,946.00	17,481.91
41700 · Village Emergency Gov't Payment	750.00	419.47
41740 · Fire Dept Reimbursements		41.51
<b>Total Intergovernmental Charges</b>	<b>97,286.00</b>	<b>84,749.40</b>
<b>Pleasant Springs Fire Revenue</b>		
41710 · Pleasant Springs Reimbursements	70,432.00	30,226.00
<b>Total Pleasant Springs Fire Revenue</b>	<b>70,432.00</b>	<b>30,226.00</b>
<b>Investment Income</b>		
41800 · Interest Income	10,000.00	5,597.46
41810 · Int on Spec Assess/ Charges		381.77
<b>Total Investment Income</b>	<b>10,000.00</b>	<b>5,979.23</b>
<b>Other Income</b>		
41900 · Town Garage Rent	17,241.00	17,241.19
41910 · Town Hall Rent	3,200.00	3,950.00
41920 · Flynn Hall Rent	1,200.00	2,000.00
41930 · Town Land Rent	500.00	500.00
41940 · Insurance Recoveries	6,790.33	10,017.69
42110 · Damage to Highway Eq/ Prop	1,200.00	0.00
42200 · Dividends		2,145.86
42210 · Insurance Refunds		1,052.00
42220 · Gas Tax Refunds		811.13
42240 · Sale - Recycling Material	50.00	1,043.55
42250 · Other Miscellaneous Rcpts		2,052.50
42290 · Use Value Penalty Tax		3,531.16
42050 · Flynn Hall Roofing Donation	22,000.00	24,500.00
42340 · Liberty Cemetery Funds	1,400.00	
42270 · Non Cashed Checks / NSF Charge		155.00
41750 · EMS Credit	13,388.00	13,388.00
<b>Total Other Income</b>	<b>66,969.33</b>	<b>82,388.08</b>
<b>Other Financing Sources</b>		
42000 · Sale of Law Enforcement		810.81
42010 · Sale of Highway Eq. & Property	5,000.00	9,000.00
<b>Total Other Financing Sources</b>	<b>5,000.00</b>	<b>9,810.81</b>
<b>Total Income</b>	<b>2,286,251.23</b>	<b>2,264,560.07</b>
<b>Expense</b>		
<b>General Government</b>		
<b>Financial Administration</b>		
50500 · Treasurer Salary	16,320.00	16,319.94
50510 · Treasurer FICA	1,249.00	1,248.48
50520 · Treasurer Supplies	1,000.00	1,279.16
50540 · Assessor Costs	7,900.00	7,900.00
50560 · Audit Costs	10,300.00	10,300.00
50570 · Accounting Service Expense	700.00	315.35
50580 · Bank Charges	40.00	35.00

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50590 · Other Financial Costs	200.00	26.55
<b>Total Financial Administration</b>	<b>37,709.00</b>	<b>37,424.48</b>
<b>General Administration</b>		
50300 · Clerk Salary	10,000.00	10,000.12
50310 · Clerk FICA	915.00	914.18
50320 · Office Supplies	2,500.00	2,685.16
50330 · Office Equipment Maintenance	400.00	603.73
50340 · Office Equipment Purchases	2,000.00	2,025.26
50370 · Other Office Expenses	250.00	117.75
50380 · Election Workers Wages	1,600.00	1,405.75
50400 · Election Notices- Publications	200.00	82.12
50410 · Election Supplies	1,000.00	940.06
50440 · Clerk's In Lieu of Health Ins.	1,950.00	1,950.00
50450 · Replacement Secretary Wages	3,078.00	2,515.13
50460 · Replacement Secretary FICA	236.00	192.41
50480 · Clerk Hourly Wage	18,498.00	18,113.64
50490 · Clerk Hourly FICA	1,415.00	1,385.71
<b>Total General Administration</b>	<b>44,042.00</b>	<b>42,931.02</b>
<b>General Building Town</b>		
50700 · Town Hall Utilities	6,500.00	6,129.77
50710 · Town Hall Maintenance	3,000.00	2,679.00
50720 · Town Hall Equipment	0.00	0.00
50730 · Town Hall Supplies	800.00	613.10
50750 · Flynn Hall Expenses	500.00	467.41
50760 · Flynn Hall Utilities	6,000.00	4,732.56
50770 · Emergency Bldg. Maint	40,886.18	34,963.82
50790 · 4091 CTH N Maintenance	1,500.00	1,063.71
<b>Total General Building Town</b>	<b>59,186.18</b>	<b>50,649.37</b>
<b>Judicial and Legal</b>		
50200 · Judicial Judge Salaries	3,000.00	3,000.00
50210 · Judicial FICA	230.00	229.50
50220 · Judicial Education/ Travel Exp.	1,380.00	886.06
50230 · Judicial Expenses	2,500.00	1,813.30
50240 · Court Legal Expenses	14,000.00	16,492.29
50250 · Town Board Legal Expenses	17,000.00	8,198.11
50270 · Town Board Litigation Expense	25,000.00	1,942.32
50280 · Judicial Court Clerk Salary	15,455.00	10,402.09
50290 · Judicial Court Clerk FICA	1,183.00	795.76
<b>Total Judicial and Legal</b>	<b>79,748.00</b>	<b>43,759.43</b>
<b>Legislative (Town Board)</b>		
50000 · Board Salaries	20,000.00	18,950.04
50010 · Board FICA Expense	1,530.00	1,487.93
50020 · Association Dues & Fees	4,300.00	3,980.50
50030 · Board Printing & Publication	2,500.00	3,703.49
50040 · Town Board Travel Expenses	750.00	831.82
50050 · Conventions & Seminars	550.00	365.00
50090 · Ordinance Comm. Wages	400.00	0.00
50100 · Ordinance Comm. FICA	31.00	0.00

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50140 · Emergency Gov't Expense	1,500.00	838.86
50150 · Emergency Gov't Wages	300.00	200.00
50160 · Emergency Gov't FICA	23.00	15.30
50170 · Other Board Expenses	250.00	288.85
<b>Total Legislative (Town Board)</b>	<b>32,134.00</b>	<b>30,661.79</b>
<b>Other General Gov't Expense</b>		
50920 · Insurance - Town	28,688.00	27,841.00
50940 · Illegal / Uncollectable Taxes		985.99
50950 · Unemployment Insurance		154.25
<b>Total Other General Gov't Expense</b>	<b>28,688.00</b>	<b>28,981.24</b>
<b>Total General Government</b>	<b>281,507.18</b>	<b>234,407.33</b>
<b>Public Safety</b>		
<b>EMS</b>		
51400 · EMS Expense	94,229.00	94,227.84
<b>Total EMS</b>	<b>94,229.00</b>	<b>94,227.84</b>
<b>Fire Protection</b>		
51200 · Town Owned Apparatus Expenses	5,300.00	4,521.95
51210 · Joint Owned Apparatus Expense	7,500.00	10,479.95
51220 · Fire Maint- Fuel	3,050.00	3,221.30
51240 · Fire Dept- Equip Expense	13,565.00	10,938.54
51250 · Fire Dept- Phone	1,800.00	1,348.10
51260 · Fire Dept- Insurance	20,670.00	20,604.00
51270 · Fire Dept. Officer and Trng. Pay	28,000.00	25,390.00
51280 · Fire Dept. Training & Safety	5,280.00	4,005.20
51290 · Fire Hazmat & Investigation	300.00	145.56
51300 · Fire Dept. Personal & Records	700.00	529.00
51310 · Fire Preplan & Fire Prevent	2,500.00	1,873.18
51320 · Fire Dept Inspection Expense	400.00	0.00
51330 · Fire Chief Expenses	750.00	623.84
51340 · Fire Dept Maint. Contracts	10,525.00	10,650.19
<b>Total Fire Protection</b>	<b>100,340.00</b>	<b>94,330.81</b>
<b>Inspections</b>		
51580 · Fire Inspection FICA	129.00	126.22
51590 · Fire Inspection Wages	1,680.00	1,650.00
<b>Total Inspections</b>	<b>1,809.00</b>	<b>1,776.22</b>
<b>Law Enforcement</b>		
51010 · Police Wage & Invoice Payments	428,468.71	415,407.23
51020 · Facilities Lease	6,973.00	6,783.73
51030 · Police Dept Utilities	2,676.00	2,625.90
51040 · Police Dept Janitorial	1,155.00	1,036.63
51060 · Police Dept Maintenance	101.00	106.95
51070 · Police Commission	9,500.00	10,850.43
51120 · Village Payment	8,177.00	8,176.44
<b>Total Law Enforcement</b>	<b>457,050.71</b>	<b>444,987.31</b>
<b>Pleasant Springs Fire Expense</b>		
51230 · Pleasant Springs Expense	5,500.00	5,088.70
<b>Total Pleasant Springs Fire Expense</b>	<b>5,500.00</b>	<b>5,088.70</b>
<b>Total Public Safety</b>	<b>658,928.71</b>	<b>640,410.88</b>

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<b>Public Works</b>		
<b>Highway Maintenance</b>		
51710 · Longevity Pay	4,032.00	4,176.00
51720 · Patrolman Disability Insurance	4,265.00	4,543.62
51700 · Patrolman In Lieu of Health Ins	15,600.00	15,600.00
51730 · Patrolman Wages	189,777.00	184,792.11
51740 · Patrolman FICA	17,761.00	17,359.97
51750 · Patrolman Retirement	22,774.00	22,548.45
51760 · Gravel Expense	8,000.00	8,631.60
51770 · Contractor Expense	5,000.00	6,215.00
51780 · Sand and Salt Expense	32,000.00	28,595.25
51790 · Patch & Cold Mix	15,000.00	17,139.14
51820 · Road Signs	4,000.00	4,303.40
51840 · Tire Purchases & Expense	4,000.00	4,309.60
51850 · Equipment Repairs & Maint	15,000.00	15,624.99
51860 · Garage Utilities	5,500.00	4,716.21
51870 · Garage Maintenance & Repairs	2,000.00	1,450.81
51880 · Garage Equip. & Supplies	5,000.00	5,632.63
51890 · Fuel & Oil	36,639.00	28,947.44
51900 · Drug & Alcohol Testing	500.00	544.90
51910 · Culvert Expense	20,000.00	19,780.10
51920 · Center Stripping	3,500.00	3,646.32
52000 · Highway Maintenance Contracts	180,596.40	162,657.00
52020 · Street Lighting Cost	1,700.00	1,763.32
<b>Total Highway Maintenance</b>	592,644.40	562,977.86
<b>Non- Hwy Maintenance</b>		
51930 · Stormwater Expense	3,620.00	3,202.21
51940 · Non-Hwy Wages	20,000.00	18,295.88
51960 · Non-Hwy Retirement	2,400.00	2,363.50
51970 · Non-Hwy FICA	1,714.00	1,687.54
<b>Total Non- Hwy Maintenance</b>	27,734.00	25,549.13
<b>Total Public Works</b>	620,378.40	588,526.99
<b>Health and Human Services</b>		
52200 · Cemetery Expense	600.00	0.00
52220 · Colonial Club Donation	5,406.00	5,406.00
<b>Total Health and Human Services</b>	6,006.00	5,406.00
<b>Culture, Recreation Education</b>		
52300 · Park Expense	5,000.00	3,289.11
52310 · Community Promotion	2,500.00	2,500.00
52320 · Recreation Dept Expense	10,000.00	10,000.00
<b>Total Culture, Recreation Education</b>	17,500.00	15,789.11
<b>Conservation and Development</b>		
50110 · Plan Commission - Wage	1,950.00	1,225.00
50120 · Plan Commission - FICA	149.00	93.66
50180 · Town Planner	6,000.00	6,163.20
51530 · Bldg Inspection Payments	9,000.00	14,221.27
52100 · Refuse Collect- Curbside	144,341.00	142,866.58
52110 · Recycling Collect Expenditures	72,170.00	71,419.22

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52120 · Landfill Monitoring - Village	8,100.00	7,976.88
52140 · Landfill Monitoring - Town	10,000.00	12,035.15
<b>Total Conservation and Development</b>	<b>251,710.00</b>	<b>256,000.96</b>
<b>Public Service Enterprise</b>		
52210 · Veterans Graves Paid	162.00	176.00
<b>Total Public Service Enterprise</b>	<b>162.00</b>	<b>176.00</b>
<b>Capital Outlays</b>		
52520 · Law Enforcement Capital Outlay	16,112.94	20,486.87
52530 · Fire Protection Equip. Outlay	22,532.00	21,591.45
52550 · Highway Equipment Outlay	40,000.00	37,270.50
52610 · Flynn Hall Capital Outlay	29,500.00	22,990.00
<b>Total Capital Outlays</b>	<b>108,144.94</b>	<b>102,338.82</b>
<b>Debt Service</b>		
52700 · Debt Service - Principal	217,800.00	217,800.56
52720 · Debt Service - Interest	22,752.00	22,752.01
<b>Total Debt Service</b>	<b>240,552.00</b>	<b>240,552.57</b>
<b>Capital Lease</b>		
52750 · Capital Lease - Principal	29,957.00	31,151.90
52760 · Capital Lease - Interest	6,473.00	5,277.40
<b>Total Capital Lease</b>	<b>36,430.00</b>	<b>36,429.30</b>
<b>PS Fire Debt Service</b>		
52770 · Fire Truck - Principal	55,981.16	23,288.16
52780 · Fire Truck - Interest	8,950.84	3,723.84
<b>Total PS Fire Debt Service</b>	<b>64,932.00</b>	<b>27,012.00</b>
<b>Total Expense</b>	<b>2,286,251.23</b>	<b>2,147,049.96</b>