

**Town of Cottage Grove**  
**Profit & Loss Budget vs. Actual**  
 January through December 2012

	<b>2012 Budget</b>	<b>2012 Actual</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Taxes</b>		
40010 · General Town Property Tax	1,447,619.00	1,447,619.00
40030 · Occupational Taxes	1,600.00	2,283.13
41720 · Other Taxes Village Annexation	14,177.00	14,177.65
<b>Total Taxes</b>	<b>1,463,396.00</b>	<b>1,464,079.78</b>
<b>Intergovernmental Revenue</b>		
40100 · Shared Revenue from State	55,119.00	55,109.60
40110 · Fire Insurance Tax	11,000.00	12,645.58
40120 · Environmental Impact Fees	319.00	319.00
40200 · Police Dept Grants		3,940.08
40300 · Local Transportation Aids	140,208.00	140,208.91
40400 · State Recycling Grant	11,500.00	7,451.77
40510 · PILT - State Conservation Land	96.00	112.16
40530 · Received Forest/ Managed	350.00	449.52
40540 · Paid Cnty- Forest /Managed	-250.00	-261.40
40560 · Tax Exempt Aid		215.00
40600 · Highway and Bridges	13,292.00	0.00
40610 · Other & Veterans Graves	170.00	176.00
<b>Total Intergovernmental Revenue</b>	<b>231,804.00</b>	<b>220,366.22</b>
<b>Licenses and Permits</b>		
40700 · Business and Occup License	4,800.00	5,050.00
40730 · Building Permit / Inspection	10,000.00	32,947.18
40740 · Zoning Permits & Fees	2,000.00	1,750.00
40750 · Right - of - Way Permits	200.00	710.00
40760 · Dog License Revenue	1,275.00	1,315.75
40770 · Mining Permits	750.00	750.00
40780 · Overweight Permit		20.00
42230 · Cable Franchise Fee	25,000.00	31,012.70
<b>Total Licenses and Permits</b>	<b>44,025.00</b>	<b>73,555.63</b>
<b>Fines, Forfeiture and Penalties</b>		
40800 · Law and Ordinance Violations	20,000.00	17,983.07
<b>Total Fines, Forfeiture and Penalties</b>	<b>20,000.00</b>	<b>17,983.07</b>
<b>Public Charges For Services</b>		
41100 · Highway Maintenance Chrgs		4,145.10
41120 · Street Lighting Fees	585.00	585.65
41210 · Refuse Collection	149,826.00	149,985.43
41230 · Recycling Collection	74,913.00	75,073.73
41500 · Title Search	1,000.00	1,385.00
41410 · Parks Income		50.00
41300 · Cemetery Income		77.50
41510 · Other Miscellaneous Chgs		366.35
<b>Total Public Charges For Services</b>	<b>226,324.00</b>	<b>231,668.76</b>
<b>Intergovernmental Charges</b>		
41620 · Police Dept Misc/ Sale/Donation	1,000.00	1,261.93
41640 · Village Fire Payments	57,925.00	59,917.02
41650 · Village Landfill Payment	8,100.00	7,414.50

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41670 · Flynn Hall Reimbursement	4,000.00	3,024.45
41690 · Village Emergency Bldg Maint	19,946.00	15,086.20
41700 · Village Emergency Gov't Payment	750.00	263.01
41740 · Fire Dept Reimbursements		3,206.54
<b>Total Intergovernmental Charges</b>	<b>91,721.00</b>	<b>90,173.65</b>
<b>Pleasant Springs Fire Revenue</b>		
41710 · Pleasant Springs Reimbursements	67,875.00	31,043.44
<b>Total Pleasant Springs Fire Revenue</b>	<b>67,875.00</b>	<b>31,043.44</b>
<b>Investment Income</b>		
41800 · Interest Income	4,500.00	4,840.63
41810 · Int on Spec Assess/ Charges		923.82
<b>Total Investment Income</b>	<b>4,500.00</b>	<b>5,764.45</b>
<b>Other Income</b>		
41900 · Town Garage Rent	17,726.00	17,726.27
41910 · Town Hall Rent	3,250.00	675.00
41920 · Flynn Hall Rent	1,200.00	1,750.00
41930 · Town Land Rent	500.00	500.00
41940 · Insurance Recoveries		1,390.79
42200 · Dividends	1,500.00	2,350.55
42210 · Insurance Refunds		1,020.00
42240 · Sale - Recycling Material	500.00	314.10
42270 · Non Cashed Checks / NSF Charge		80.00
42290 · Use Value Penalty Tax		202.42
42250- Other Miscellaneous Receipts		1,428.87
<b>Total Other Income</b>	<b>24,676.00</b>	<b>27,438.00</b>
<b>Other Financing Sources</b>		
42010 · Sale of Highway Eq. & Property	23,500.00	19,550.00
42300 · Undesignated Funds	104,192.02	0.00
<b>Total Other Financing Sources</b>	<b>127,692.02</b>	<b>19,550.00</b>
<b>Total Income</b>	<b>2,302,013.00</b>	<b>2,181,623.00</b>
	<b>2,302,813.00</b>	<b>2,181,623.00</b>
<b>Expense</b>		
<b>Health and Human Services</b>		
52220 · Colonial Club Donation	6,000.00	6,000.00
<b>Total Health and Human Services</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>General Government</b>		
<b>Financial Administration</b>		
50500 · Treasurer Salary	16,646.00	16,645.98
50510 · Treasurer FICA	1,273.00	1,273.42
50520 · Treasurer Supplies	1,500.00	1,026.80
50540 · Assessor Costs	7,900.00	8,000.00
50560 · Audit Costs	10,700.00	10,700.00
50570 · Accounting Service Expense	500.00	363.98
50580 · Bank Charges	40.00	109.50
50590 · Other Financial Costs	200.00	0.00
<b>Total Financial Administration</b>	<b>38,759.00</b>	<b>38,119.68</b>
<b>General Administration</b>		
50320 · Office Supplies	2,500.00	2,358.55

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	<b>2012 Budget</b>	<b>2012 Actual</b>
50330 · Office Equipment Maintenance	1,800.00	642.65
50340 · Office Equipment Purchases	2,000.00	2,013.48
50370 · Other Office Expenses	250.00	96.01
50380 · Election Workers Wages	5,800.00	6,252.61
50400 · Election Notices- Publications	500.00	976.15
50410 · Election Supplies	1,700.00	3,037.16
50440 · Clerk's In Lieu of Health Ins.	1,950.00	1,950.00
50450 · Replacement Secretary Wages	3,149.00	3,487.53
50460 · Replacement Secretary FICA	241.00	266.80
50480 · Clerk Hourly Wage	28,782.00	30,689.12
50490 · Clerk Hourly FICA	2,351.00	2,496.88
<b>Total General Administration</b>	<b>51,023.00</b>	<b>54,266.94</b>
<b>General Building Town</b>		
50700 · Town Hall Utilities	6,500.00	6,098.57
50710 · Town Hall Maintenance	7,575.00	6,776.44
50730 · Town Hall Supplies	1,500.00	822.85
50750 · Flynn Hall Expenses	500.00	535.48
50760 · Flynn Hall Utilities	6,000.00	4,536.63
50770 · Emergency Bldg. Maint	39,892.00	30,150.39
50790 · 4091 CTH N Maintenance	1,500.00	1,002.00
<b>Total General Building Town</b>	<b>63,467.00</b>	<b>49,922.36</b>
<b>Judicial and Legal</b>		
50200 · Judicial Judge Salaries	3,000.00	3,000.00
50210 · Judicial FICA	230.00	229.49
50220 · Judicial Education/ Travel Exp.	1,380.00	975.04
50230 · Judicial Expenses	2,600.00	878.27
50240 · Court Legal Expenses	18,000.00	13,995.30
50250 · Town Board Legal Expenses	13,000.00	18,785.25
50270 · Town Board Litigation Expense	0.00	318.45
50280 · Judicial Court Clerk Salary	12,613.00	11,100.91
50290 · Judicial Court Clerk FICA	965.00	849.21
<b>Total Judicial and Legal</b>	<b>51,788.00</b>	<b>50,131.92</b>
<b>Legislative (Town Board)</b>		
50000 · Board Salaries	20,000.00	20,100.04
50010 · Board FICA Expense	1,530.00	1,537.65
50020 · Association Dues & Fees	4,300.00	4,003.01
50030 · Board Printing & Publication	2,500.00	3,955.01
50040 · Town Board Travel Expenses	750.00	365.27
50050 · Conventions & Seminars	550.00	285.00
50090 · Ordinance Comm. Wages	400.00	250.00
50100 · Ordinance Comm. FICA	31.00	19.15
50140 · Emergency Gov't Expense	1,500.00	525.96
50150 · Emergency Gov't Wages	300.00	175.00
50160 · Emergency Gov't FICA	23.00	13.39
50170 · Other Board Expenses	250.00	18.50
<b>Total Legislative (Town Board)</b>	<b>32,134.00</b>	<b>31,247.98</b>
<b>Other General Gov't Expense</b>		
50900 - Lottery Tax Penalty		51.68

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	<u>2012 Budget</u>	<u>2012 Actual</u>
50960 · Internal Revenue Payments		3.34
50920 · Insurance - Town	29,669.00	28,240.00
50940 · Illegal / Uncollectable Taxes		592.47
50950 · Unemployment Insurance		57.80
<b>Total Other General Gov't Expense</b>	<u>29,669.00</u>	<u>28,945.29</u>
<b>Total General Government</b>	<u>266,840.00</u>	<u>252,634.17</u>
<b>Public Safety</b>		
<b>Communications</b>		
51100 · Dane County Communications	1,679.00	2,479.00
<b>Total Communications</b>	<u>1,679.00</u>	<u>2,479.00</u>
<b>EMS</b>		
51400 · EMS Expense	86,326.00	86,351.84
<b>Total EMS</b>	<u>86,326.00</u>	<u>86,351.84</u>
<b>Fire Protection</b>		
51200 · Town Owned Apparatus Expenses	5,650.00	5,453.41
51210 · Joint Owned Apparatus Expense	7,875.00	25,865.56
51220 · Fire Maint- Fuel	3,355.00	3,249.56
51240 · Fire Dept- Equip Expense	11,765.00	13,187.99
51250 · Fire Dept- Phone	1,800.00	1,194.76
51260 · Fire Dept- Insurance	21,700.00	20,855.00
51270 · Fire Dept. Officer and Trng. Pay	27,000.00	26,095.00
51280 · Fire Dept. Training & Safety	5,280.00	540.00
51290 · Fire Hazmat & Investigation	300.00	0.00
51300 · Fire Dept. Personal & Records	2,600.00	330.00
51310 · Fire Preplan & Fire Prevent	2,250.00	2,124.50
51320 · Fire Dept Inspection Expense	400.00	0.00
51330 · Fire Chief Expenses	700.00	1,164.59
51340 · Fire Dept Maint. Contracts	10,420.00	4,045.53
<b>Total Fire Protection</b>	<u>101,095.00</u>	<u>104,105.90</u>
<b>Inspections</b>		
51580 · Fire Inspection FICA	129.00	131.97
51590 · Fire Inspection Wages	1,680.00	1,725.00
<b>Total Inspections</b>	<u>1,809.00</u>	<u>1,856.97</u>
<b>Law Enforcement</b>		
51010 · Police Wage & Invoice Payments	433,414.00	444,903.97
51020 · Facilities Lease	6,594.00	6,596.13
51030 · Police Dept Utilities	2,566.00	2,345.03
51040 · Police Dept Janitorial	1,108.00	1,055.86
51060 · Police Dept Maintenance	97.00	36.66
51070 · Police Commission	9,500.00	11,244.29
<b>Total Law Enforcement</b>	<u>453,279.00</u>	<u>466,181.94</u>
<b>Pleasant Springs Fire Expense</b>		
51230 · Pleasant Springs Expense	5,511.00	4,088.23
<b>Total Pleasant Springs Fire Expense</b>	<u>5,511.00</u>	<u>4,088.23</u>
<b>Total Public Safety</b>	<u>649,699.00</u>	<u>665,063.88</u>
<b>Public Works</b>		
<b>Highway Maintenance</b>		
51710 · Longevity Pay	4,320.00	4,320.00

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	<b>2012 Budget</b>	<b>2012 Actual</b>
51720 · Patrolman Disability Insurance	4,692.00	4,641.72
51700 · Patrolman In Lieu of Health Ins	15,600.00	15,600.00
51730 · Patrolman Wages	193,572.00	191,676.19
51740 · Patrolman FICA	16,916.00	17,945.83
51750 · Patrolman Retirement	23,229.00	22,989.61
51760 · Gravel Expense	7,000.00	6,769.90
51770 · Contractor Expense	6,000.00	2,120.00
51780 · Sand and Salt Expense	32,000.00	35,394.22
51790 · Patch & Cold Mix	15,000.00	16,119.30
51820 · Road Signs	4,000.00	5,446.46
51830 · Bridge Expense	0.00	490.00
51840 · Tire Purchases & Expense	4,000.00	6,135.70
51850 · Equipment Repairs & Maint	15,000.00	13,571.21
51860 · Garage Utilities	5,500.00	4,300.10
51870 · Garage Maintenance & Repairs	2,000.00	240.00
51880 · Garage Equip. & Supplies	5,000.00	4,603.45
51890 · Fuel & Oil	36,000.00	29,269.31
51900 · Drug & Alcohol Testing	500.00	162.05
51910 · Culvert Expense	9,000.00	3,567.50
51920 · Center Stripping	2,000.00	2,223.92
52000 · Highway Maintenance Contracts	283,861.00	265,342.45
52020 · Street Lighting Cost	1,700.00	1,766.68
<b>Total Highway Maintenance</b>	<b>686,890.00</b>	<b>654,695.60</b>
<b>Non- Hwy Maintenance</b>		
51930 · Stormwater Expense	3,700.00	1,627.50
51940 · Non-Hwy Wages	20,400.00	15,636.62
51960 · Non-Hwy Retirement	2,448.00	2,008.39
51970 · Non-Hwy FICA	1,748.00	1,433.99
<b>Total Non- Hwy Maintenance</b>	<b>28,296.00</b>	<b>20,706.50</b>
<b>Total Public Works</b>	<b>715,186.00</b>	<b>675,402.10</b>
<b>Culture, Recreation Education</b>		
52300 · Park Expense	5,000.00	4,581.06
52320 · Recreation Dept Expense	10,000.00	10,000.00
<b>Total Culture, Recreation Education</b>	<b>15,000.00</b>	<b>14,581.06</b>
<b>Conservation and Development</b>		
50110 · Plan Commission - Wage	1,500.00	1,100.00
50120 · Plan Commission - FICA	115.00	84.15
50180 · Town Planner	6,000.00	0.00
51530 · Bldg Inspection Payments	9,000.00	28,291.34
52100 · Refuse Collect- Curbside	149,826.00	147,397.32
52110 · Recycling Collect Expenditures	74,913.00	73,994.13
52120 · Landfill Monitoring - Village	8,100.00	7,414.49
52140 · Landfill Monitoring - Town	10,000.00	9,853.95
52150 · Septic Maintenance Fee		1,373.30
<b>Total Conservation and Development</b>	<b>259,454.00</b>	<b>269,508.68</b>
<b>Public Service Enterprise</b>		
52210 · Veterans Graves Paid	176.00	176.00
<b>Total Public Service Enterprise</b>	<b>176.00</b>	<b>176.00</b>

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	<b>2012 Budget</b>	<b>2012 Actual</b>
<b>Capital Outlays</b>		
52530 · Fire Protection Equip. Outlay	1,380.00	0.00
52550 · Highway Equipment Outlay	57,000.00	45,500.00
<b>Total Capital Outlays</b>	58,380.00	45,500.00
<b>Debt Service</b>		
52700 · Debt Service - Principal	217,026.00	217,001.80
52720 · Debt Service - Interest	16,259.00	16,283.27
<b>Total Debt Service</b>	233,285.00	233,285.07
<b>Capital Lease</b>		
52750 · Capital Lease - Principal	32,395.00	32,394.86
52760 · Capital Lease - Interest	4,034.00	4,034.44
<b>Total Capital Lease</b>	36,429.00	36,429.30
<b>PS Fire Debt Service</b>		
52770 · Fire Truck - Principal	54,830.00	23,292.32
52780 · Fire Truck - Interest	7,534.00	2,651.11
<b>Total PS Fire Debt Service</b>	62,364.00	25,943.43
<b>Total Expense</b>	2,302,813.00	2,224,523.69
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>-42,900.69</b>