

Town of Cottage Grove

2015 Budget vs. Actual

Revenue	Actual	Budget
Taxes		
40010 · Local Taxes	\$1,549,883.73	\$1,549,884.00
41720 · Other Taxes-Village Annexation	\$2,614.68	\$2,530.98
Total Taxes	\$1,552,498.41	\$1,552,414.98
Intergovernmental Revenue		
40100 · Shared Revenue from State	\$55,534.43	\$55,492.00
40560 · Tax Exempt Aid	\$1,400.00	\$1,512.00
40200 · Police Dept Grants	\$160.00	
40110 · Fire Insurance Tax	\$13,080.04	\$13,000.00
40300 · Local Transportation Aids	\$145,089.78	\$145,089.78
40510 · PILT - State Conservation Land	\$229.96	\$220.00
40120 · Environmental Impact Fees	\$319.00	\$319.00
40530 · State Aid - Croplands / Forest	\$113.88	\$129.00
40540 · Paid Cnty- Forest /Managed	\$0.00	\$0.00
40400 · State Recycling Grant	\$7,451.60	\$7,400.00
40600 · Highway and Bridges	\$1,725.00	
40570 · Landfill Compensation Fee	\$50,612.94	\$50,000.00
40610 · Other & Veterans Graves	\$190.00	\$182.00
Total Intergovernmental Revenue	\$275,906.63	\$273,343.78
Licenses and Permits		
40700 · Business and Occupy License	\$3,975.00	\$3,925.00
40760 · Dog License Revenue	\$1,426.00	\$1,350.00
40730 · Building Permit / Inspection	\$131,523.64	\$30,000.00
40740 · Zoning Permits & Fees	\$2,000.00	\$1,750.00
42230 · Cable Franchise Fee	\$37,577.70	\$30,000.00
40750 · Right-of-Way Permits	\$875.00	\$300.00
40770 · Mining Permits	\$900.00	\$750.00
Total Licenses and Permits	\$178,277.34	\$68,075.00
Fines, Forfeiture and Penalties		
40800 · Law and Ordinance Violation	\$37,690.15	\$20,000.00
40840 · Police Dept Blood Draw Revenue	\$35.00	
Total Fines, Forfeiture and Penalties	\$37,725.15	\$20,000.00
Public Charges For Services		
41210 · Refuse Collection	\$149,610.24	\$148,988.00
41230 · Recycling Collection	\$75,324.60	\$75,011.00
41500 · Title Search	\$1,000.00	\$1,000.00
41100 · Highway Maintenance Chrsgs	\$135.00	
41120 · Street Lighting Fees	\$585.65	\$585.00
41300 · Cemetery Income (Sale of Grave)	\$1,902.50	
41510 · Other Miscellaneous Chgs	\$3.50	
Total Public Charges For Services	\$228,561.49	\$225,584.00
Intergovernmental Charges		
41640 · Village Fire Payments	\$57,874.05	\$59,282.82
41710 · Pleasant Springs Reimbursements	\$63,125.00	\$63,125.00
41690 · Village Emergency Bldg Maint	\$24,163.53	\$27,454.50

Town of Cottage Grove
2015 Budget vs. Actual

	<u>Actual</u>	<u>Budget</u>
41650 · Village Landfill Payment	\$8,166.44	\$8,000.00
41670 · Flynn Hall Reimbursement	\$4,411.72	\$4,166.67
41700 · Village Emergency Gov't Payment	\$420.72	\$750.00
41620 · Police Dept Misc/ Sale/Donation	<u>\$275.98</u>	
Total Intergovernmental Charges	<u>\$158,437.44</u>	<u>\$162,778.99</u>
Investment Income		
41800 · Interest Income	\$3,950.73	\$4,450.00
41810 · Int on Spec Assess/ Charges	<u>\$356.07</u>	<u>\$350.00</u>
Total Investment Income	<u>\$4,306.80</u>	<u>\$4,800.00</u>
Miscellaneous Income		
41900 · Town Garage Rent	\$18,564.00	\$18,726.00
41910 · Town Hall Rent	\$500.00	\$500.00
41920 · Flynn Hall Rent	\$2,000.00	\$1,500.00
41930 · Town Land Rent	\$700.00	\$700.00
42200 · Dividends	\$920.72	\$600.00
42210 · Insurance Refunds	\$2,931.00	
42240 · Sale of Recyclable Material	\$280.80	\$400.00
42250 · Other Miscellaneous Receipts	\$6.46	
42270 · NSF Fees	\$0.00	\$100.00
42290 · Use Value Penalty Tax	<u>\$2,008.81</u>	
Total Miscellaneous Income	<u>\$27,911.79</u>	<u>\$22,526.00</u>
Total Revenue	<u>\$2,463,625.05</u>	<u>\$2,329,522.75</u>
Expenditures		
General Government		
Town Board		
50000 · Board Salaries	\$14,800.04	\$18,000.00
50010 · Board FICA Expense	\$1,174.28	\$1,377.00
50020 · Association Dues & Fees	\$4,465.00	\$4,600.00
50030 · Board Printing & Publication	\$3,635.92	\$3,000.00
50040 · Town Board Travel Expenses	\$606.94	\$500.00
50050 · Conventions & Seminars	\$270.00	\$550.00
50170 · Other Board Expenses	<u>\$95.03</u>	<u>\$350.00</u>
Total Town Board	<u>\$25,047.21</u>	<u>\$28,377.00</u>
Plan Commission		
50110 · Plan Commission Per Diem	\$850.00	\$2,700.00
50120 · Plan Commission FICA	<u>\$74.59</u>	<u>\$207.00</u>
Total Plan Commission	<u>\$924.59</u>	<u>\$2,907.00</u>
Town Planner		
50180 · Town Planner	<u>\$17,808.16</u>	<u>\$18,700.00</u>
Total Town Planner	<u>\$17,808.16</u>	<u>\$18,700.00</u>
Emergency Government		
50150 · Emergency Gov't Wages	\$225.00	\$300.00
50160 · Emergency Gov't FICA	\$17.21	\$23.00
50140 · Emergency Gov't Expense	<u>\$925.90</u>	<u>\$1,500.00</u>
Total Emergency Government	<u>\$1,168.11</u>	<u>\$1,823.00</u>
Clerk / Secretarial		

Town of Cottage Grove
2015 Budget vs. Actual

	<u>Actual</u>	<u>Budget</u>
50450 · Replacement Secretary Wages	\$0.00	
50480 · Clerk Hourly Wage	\$27,546.29	\$30,930.76
50490 · Clerk Hourly FICA	\$2,432.07	\$2,731.00
50486 · Clerk Longevity	\$210.00	\$216.00
50485 · Clerk Retirement Allowance	\$3,412.20	\$3,576.00
50440 · Clerk's In Lieu of Health Ins.	\$969.24	\$969.24
50350 · Deputy Clerk Wage	\$3,034.12	\$3,250.00
50360 · Deputy Clerk FICA	\$230.82	\$249.00
50320 · Office Supplies	\$1,719.18	\$2,000.00
50330 · Office Equipment Maintenance	\$847.70	\$600.00
50340 · Office Equipment Purchases	\$1,839.40	\$2,000.00
50370 · Other Office Expenses	\$408.20	\$250.00
Total Clerk / Secretarial	\$42,649.22	\$46,772.00
Treasurer		
50500 · Treasurer Wages	\$21,326.60	\$20,080.76
50510 · Treasurer FICA	\$1,885.61	\$1,785.00
50505 · Treasurer Retirement Allowance	\$2,665.79	\$2,274.00
50504 · Treasurer In Lieu of Health Ins	\$969.24	\$969.24
50520 · Treasurer Supplies	\$1,121.04	\$1,800.00
Total Treasurer	\$27,968.28	\$26,909.00
Assessor		
50540 · Assessor Costs	\$8,533.11	\$7,900.00
Total Assessor	\$8,533.11	\$7,900.00
Ordinance Committee		
50090 · Ordinance Comm. Wages	\$25.00	\$300.00
50100 · Ordinance Comm. FICA	\$1.91	\$23.00
Total Ordinance Committee	\$26.91	\$323.00
Judicial		
50200 · Judicial Judge Salaries	\$3,000.00	\$3,000.00
50210 · Judicial FICA	\$229.50	\$230.00
50220 · Judicial Education & Travel Exp	\$1,544.24	\$1,380.00
50230 · Judicial Expenses	\$1,883.61	\$2,650.00
50280 · Judicial Court Clerk Salary	\$10,265.21	\$12,500.00
50290 · Judicial Court Clerk FICA	\$787.01	\$957.00
Total Judicial	\$17,709.57	\$20,717.00
Legal		
50250 · Town Board Legal Expenses	\$16,074.00	\$15,000.00
50240 · Court Legal Expenses	\$8,872.30	\$10,000.00
Total Legal	\$24,946.30	\$25,000.00
Elections		
50380 · Election Workers Wages	\$881.76	\$1,750.00
50410 · Election Supplies	(\$322.11)	\$850.00
Total Elections	\$559.65	\$2,600.00
Accounting		
50560 · Audit Costs	\$11,663.84	\$11,900.00
50570 · Accounting Service Expense	\$600.30	\$500.00

Town of Cottage Grove
2015 Budget vs. Actual

	<u>Actual</u>	<u>Budget</u>
50590 · Other Financial Costs	\$5.00	
Total Accounting	\$12,269.14	\$12,400.00
Property & Liability Insurance		
50920 · Insurance - Town	\$29,306.00	\$30,000.00
Total Property & Liability Insurance	\$29,306.00	\$30,000.00
Town Hall		
50700 · Town Hall Utilities	\$5,725.86	\$6,500.00
50710 · Town Hall Maintenance	\$49,069.78	\$47,090.40
50720 · Town Hall Equipment	\$200.99	
50730 · Town Hall Supplies	\$375.22	\$500.00
Total Town Hall	\$55,371.85	\$54,090.40
Flynn Hall		
50750 · Flynn Hall Expenses	\$6,606.58	\$7,400.00
50760 · Flynn Hall Utilities	\$6,616.84	\$6,250.00
Total Flynn Hall	\$13,223.42	\$13,650.00
Emergency Building		
50770 · Emergency Bldg. Maint	\$34,186.50	\$54,909.00
Total Emergency Building	\$34,186.50	\$54,909.00
Other General Government		
50790 · 4091 CTH N Maintenance	\$0.00	\$2,500.00
50930 · Hydrite Chemical Settlement Exp	\$680.26	\$680.26
50940 · Illegal / Uncollectable Taxes	\$248.54	
Total Other General Government	\$928.80	\$3,180.26
Total General Government	\$312,626.82	\$350,257.66
Public Safety		
Law Enforcement		
51010 · Sheriff's Contract	\$350,597.12	\$401,839.03
51020 · Facilities Lease	\$10,000.00	\$10,000.00
51030 · Police Station Utilities	\$5,671.77	\$4,950.00
51040 · Police Station Janitorial	\$4,082.99	\$5,148.00
51060 · Police Station Maintenance	\$1,901.05	\$250.00
51070 · Police Commission	\$3.82	
51090 · Police Legal Expense	\$506.34	
51150 · Police - Supplies	\$0.00	\$500.00
51140 · Police - Vehicle Maint / Repair	\$1,496.11	\$2,500.00
51130 · Police - Fuel	\$10,000.01	\$21,000.00
51050 · Police - Insurance	\$816.00	\$1,300.00
51160 · Police - Communications	\$2,993.87	\$2,200.00
51100 · Dane County Communications	\$3,548.00	\$3,907.00
51080 · Police - Facilities Taxes	\$6,088.09	\$8,100.00
Total Law Enforcement	\$397,705.17	\$461,694.03
Fire Protection		
51200 · Town Owned Apparatus Expense	\$4,024.07	\$5,650.00
51210 · Joint Owned Apparatus Expense	\$10,429.37	\$8,000.00
51220 · Fire Fuel Expense	\$2,349.38	\$4,000.00
51240 · Equipment Expense	\$21,626.52	\$10,290.00

Town of Cottage Grove
2015 Budget vs. Actual

	<u>Actual</u>	<u>Budget</u>
51250 · Telephone Expense	\$1,434.41	\$1,600.00
51260 · Insurance Expense	\$14,909.00	\$23,650.00
51270 · Officer and Training Pay	\$27,520.00	\$28,350.00
51280 · Training & Safety Expense	\$3,194.44	\$5,000.00
51300 · Personal & Records Expense	\$3,407.50	\$4,000.00
51290 · Hazmat and Investigation	\$0.00	\$300.00
51310 · Fire Preplan & Prevention	\$2,099.85	\$2,000.00
51320 · Inspection Expense	\$150.00	\$300.00
51330 · Fire Chief Expense	\$860.04	\$750.00
51340 · Maintenance Contracts	\$6,574.54	\$8,770.00
51230 · Pleasant Springs Expense	<u>\$6,378.98</u>	<u>\$63,125.00</u>
Total Fire Protection	\$104,958.10	\$165,785.00
EMS		
51400 · EMS Expense	<u>\$135,505.32</u>	<u>\$135,505.32</u>
Total EMS	\$135,505.32	\$135,505.32
Fire Inspection		
51590 · Fire Inspection Wages	\$1,785.00	\$1,725.00
51580 · Fire Inspection FICA	<u>\$136.55</u>	<u>\$132.00</u>
Total Fire Inspection	\$1,921.55	\$1,857.00
Building Inspection		
51530 · Building Inspection	<u>\$121,987.72</u>	<u>\$27,000.00</u>
Total Building Inspection	<u>\$121,987.72</u>	<u>\$27,000.00</u>
Total Public Safety	\$762,077.86	\$791,841.35
Public Works		
Highway Maintenance		
51730 · Patrolman Wages	\$193,687.82	\$197,946.08
51740 · Patrolman FICA	\$17,298.63	\$17,787.00
51710 · Longevity Pay	\$4,140.00	\$4,140.00
51720 · Patrolman Disability Insurance	\$3,759.44	\$3,817.00
51700 · Patrolman In Lieu of Health Ins	\$7,753.92	\$7,753.92
51750 · Patrolman Retirement	\$23,941.45	\$22,668.00
51760 · Gravel Expense	\$13,153.22	\$8,000.00
51770 · Contractor Expense	\$1,360.00	\$6,000.00
51780 · Sand and Salt Expense	\$34,470.14	\$45,000.00
51790 · Patch & Cold Mix	\$17,639.37	\$16,000.00
51820 · Road Signs	\$4,632.85	\$4,000.00
51830 · Bridge Expense	\$1,000.00	\$2,000.00
51840 · Tire Purchases & Expense	\$2,367.34	\$4,000.00
51850 · Equipment Repairs & Maint	\$26,927.20	\$20,000.00
51860 · Garage Utilities	\$5,737.73	\$6,000.00
51870 · Garage Maintenance & Repairs	\$16,375.50	\$12,381.00
51880 · Garage Equip. & Supplies	\$6,685.29	\$5,000.00
51890 · Fuel & Oil	\$19,685.67	\$36,000.00
51900 · Drug & Alcohol Testing	\$183.75	\$500.00
51910 · Culvert Expense	\$1,078.00	\$9,000.00
51920 · Center Stripping	\$3,488.94	\$3,000.00

Town of Cottage Grove
2015 Budget vs. Actual

	<u>Actual</u>	<u>Budget</u>
51930 · Stormwater Expense	\$2,902.80	\$2,365.00
52020 · Street Lighting Cost	\$1,789.80	\$2,000.00
Total Highway Maintenance	<u>\$410,058.86</u>	<u>\$435,358.00</u>
Highway Construction		
52000 · Highway Maintenance Contracts	\$320,245.97	\$332,894.00
Total Highway Construction	<u>\$320,245.97</u>	<u>\$332,894.00</u>
Non-Hwy Maintenance		
51940 · Non-Hwy Wages	\$18,800.97	\$21,200.00
51970 · Non-Hwy FICA	\$1,610.87	\$1,748.00
51960 · Non-Hwy Retirement	\$2,256.10	\$2,448.00
Total Non-Hwy Maintenance	<u>\$22,667.94</u>	<u>\$25,396.00</u>
Garbage and Refuse Collection		
52100 · Refuse Collection - Curbside	\$149,610.24	\$148,988.00
Total Garbage and Refuse Collection	<u>\$149,610.24</u>	<u>\$148,988.00</u>
Recycling		
52110 · Recycling	\$75,324.60	\$75,011.00
Total Recycling	<u>\$75,324.60</u>	<u>\$75,011.00</u>
Landfill		
52140 · Landfill Monitoring - Town	\$11,250.96	\$11,586.00
52120 · Landfill Monitoring - Village	\$7,924.77	\$8,000.00
Total Landfill	<u>\$19,175.73</u>	<u>\$19,586.00</u>
Total Public Works	<u>\$997,083.34</u>	<u>\$1,037,233.00</u>
Culture, Education, Recreation		
52300 · Park Expense	\$34,593.50	\$37,369.00
Total Culture, Education, Recreation	<u>\$34,593.50</u>	<u>\$37,369.00</u>
Health and Human Services		
52220 · Colonial Club Donation	\$5,500.00	\$5,500.00
52210 · Veterans Graves Paid	\$190.00	\$182.00
Total Health and Human Services	<u>\$5,690.00</u>	<u>\$5,682.00</u>
Conservation and Development		
52160 · Yahara Wins Pilot Project	\$5,300.00	\$5,300.00
Total Conservation and Development	<u>\$5,300.00</u>	<u>\$5,300.00</u>
Capital Outlay		
52550 · Highway Equipment Outlay	\$292,239.19	\$292,570.00
Total Capital Outlay	<u>\$292,239.19</u>	<u>\$292,570.00</u>
Debt Service		
52720 · Debt Service - Interest	\$3,456.40	\$3,447.75
52700 · Debt Service - Principal	\$304,179.65	\$304,179.65
Total Debt Service	<u>\$307,636.05</u>	<u>\$307,627.40</u>
Total Expenditures	<u>\$2,717,246.76</u>	<u>\$2,827,880.41</u>
Deficiency of Revenues over Expenditures	(\$253,621.71)	(\$498,357.66)
Other Financing Sources		
42000 · Sale of Law Enforcement Equip.	\$23,568.50	
42010 · Sale of Highway Equip & Prop	\$95,715.01	\$95,000.00
42320 · Promissory Note Proceeds	\$341,695.00	\$341,695.00
42340 · Liberty Cemetery Funds Revenue	\$800.00	\$800.00

Town of Cottage Grove

2015 Budget vs. Actual

	<u>Actual</u>	<u>Budget</u>
Total Other Financing Sources	\$461,778.51	\$437,495.00
Net Change In Fund Balance	\$208,156.80	(\$60,862.66)
Surplus Funds Applied		
43000 · Hydrite Chemicals Funds	\$680.26	\$680.26
43050 · ATC Impact Fees Applied	\$936.00	\$936.00
43060 · Unassigned General Fund	\$59,246.40	\$59,246.40
Total Surplus Funds Applied	\$60,862.66	\$60,862.66

Town of Cottage Grove
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

Revenues

Taxes	\$0.00
Intergovernmental	\$0.00
Licenses and Permits	\$0.00
Fines, Forfeiture and Penalties	\$0.00
Public Charges for Services	\$0.00
Intergovernmental Charges for Services	\$0.00
Investment Income	\$0.00
Miscellaneous Income	\$0.00
Total Revenues	<u>\$0.00</u>

Expenditures

General Government	\$0.00
Public Safety	\$0.00
Public Works	\$0.00
Culture, Education, Recreation	\$0.00
Health and Human Services	\$0.00
Conservation and Development	\$0.00
Capital Outlay	\$0.00
Debt Service	
Principal Repayment	\$0.00
Interest and Fiscal Charges	\$0.00
Total Expenditures	<u>\$0.00</u>
Deficiency of Revenues Over Expenditures	<u>\$0.00</u>

Other Financing Sources

Property Sales	\$0.00
Proceeds from Long-Term Debt	\$0.00
Liberty Cemetery Funds Revenue	\$0.00
Total Other Financing Sources	<u>\$0.00</u>

Net Change in Fund Balances	\$0.00
Fund Balances - Beginning	<u>\$818,342.00</u>
Fund Balances - Ending	<u>\$818,342.00</u>

Indebtedness Beginning of Year	\$304,378.00
Indebtedness End of Year	\$341,695.00