

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

		2022	2023	2023	2023	2024	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Oct 30	Estimated Final	Budget		
	<b>Revenue</b>							
	<b>Taxes</b>							
	40010 · Local Taxes	1,738,961.60	1,771,229.00	1,771,229.27	1,771,229.27	1,559,381.00	-11.96%	(211,848.00)
	40015 · Private/Managed Forest taxes	276.32	276.00	276.32	276.32	276.00	0.00%	0.00
	40020 · Payment in Lieu of Taxes	2,000.00	2,000.00	2,000.00	2,000.00	0.00	-100.00%	(2,000.00)
	41720 · Other Taxes-Village Annexation	11,899.35	5,386.98	0.00	5,386.98	4,652.52	-13.63%	(734.46)
	42290 · Use Value Penalty Tax	4,874.53	0.00	1,922.77	1,922.77	0.00	0.00%	0.00
	<b>Total Taxes</b>	1,758,011.80	1,778,891.98	1,775,428.36	1,780,815.34	1,564,309.52	-12.06%	(214,582.46)
	<b>Intergovernmental Revenue</b>							
	40100 · Shared Revenue from State	55,852.62	55,719.27	8,357.89	55,719.27	150,178.00	169.53%	94,458.73
	40110 · Fire Insurance Dues	18,981.24	18,981.00	19,857.32	19,857.32	19,857.00	4.62%	876.00
	40120 · Environmental Impact Fees	232.00	232.00	232.00	232.00	232.00	0.00%	0.00
	40210 · FEMA Aid	1,914.32	0.00	1,759.03	1,759.03	0.00	0.00%	0.00
	40300 · Local Transportation Aids	213,684.20	211,520.72	211,548.35	211,548.35	221,817.12	4.87%	10,296.40
	40400 · State Recycling Grant	7,443.71	7,400.00	7,447.53	7,447.53	7,447.00	0.64%	47.00
	40510 · PILT - State Conservation Land	560.14	560.00	562.26	562.26	562.00	0.36%	2.00
	40530 · State Aid - Croplands / Forest	10.72	24.00	10.72	10.72	10.72	-55.33%	(13.28)
	40550 · Personal Property Aid	35,023.07	35,023.07	35,023.07	35,023.07	35,023.07	0.00%	0.00
	40560 · Tax Exempt Computer Aid	356.46	356.46	356.46	356.46	356.46	0.00%	0.00
	40600 · Highway and Bridges						0.00%	0.00
	40601 · Femrite Bridge Aid	365,771.09	0.00	(0.24)	0.00	0.00	0.00%	0.00
	40602 · Uphoff Bridge Aid	344,322.84	0.00	4,152.60	4,152.60	0.00	0.00%	0.00
	40603 · Refund on Femrite Bridge Cost	0.00	0.00	23,545.19	23,545.19	0.00	0.00%	0.00
	40604 · County Bridge Aid	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	40600 · Highway and Bridges - Other	17,534.91	0.00	0.00	0.00	0.00	0.00%	0.00
	40610 · Other & Veterans Graves	214.00	214.00	214.00	214.00	214.00	0.00%	0.00
	40810 · Video Service Provider Aid	7,641.76	7,641.76	7,641.76	7,641.76	7,641.76	0.00%	0.00
*	41600 · ARPA Funds	110,851.32	150,000.00	179,463.45	179,463.45	119,591.39	-20.27%	(30,408.61)

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

			2022	2023	2023	2023	2024	% change	\$ Change
Ordinary Income/Expense			Actual	Budget	Jan 1 - Oct 30	Estimated Final	Budget		
		<b>Total Intergovernmental Revenue</b>	1,180,394.40	487,672.28	500,171.39	547,533.01	562,930.52	15.43%	75,258.24
		<b>Licenses and Permits</b>							
		40700 · Business and Occupy License	3,250.00	3,500.00	3,950.00	3,950.00	3,600.00	2.86%	100.00
		40710 · Driveway Permit	1,500.00	2,000.00	1,050.00	1,050.00	750.00	-62.50%	(1,250.00)
		40730 · Building Permit / Inspection	51,004.34	50,000.00	45,978.00	6,000.00	50,000.00	0.00%	0.00
		40740 · Zoning Permits & Fees	2,100.00	3,500.00	4,180.00	4,180.00	3,500.00	0.00%	0.00
		40750 · Right-of-Way Permits	11,042.00	5,000.00	4,830.00	5,000.00	5,000.00	0.00%	0.00
		40760 · Dog License Revenue	1,450.50	1,400.00	1,484.73	1,484.73	1,400.00	0.00%	0.00
		40770 · Mining Permits	900.00	900.00	1,200.00	1,200.00	900.00	0.00%	0.00
		40790 · Park & Rec Improvement Fees	7,070.00	0.00	3,070.00	3,070.00	0.00	0.00%	0.00
		42230 · Cable Franchise Fee	31,984.60	30,000.00	17,432.74	30,000.00	30,000.00	0.00%	0.00
		<b>Total Licenses and Permits</b>	110,301.44	96,300.00	83,175.47	55,934.73	95,150.00	-1.19%	(1,150.00)
		<b>Fines, Forfeiture and Penalties</b>							
		40800 · Law and Ordinance Violation	47,024.16	35,000.00	40,057.97	45,000.00	45,000.00	28.57%	10,000.00
		<b>Total Fines, Forfeiture and Penalties</b>	47,024.16	35,000.00	40,057.97	45,000.00	45,000.00	28.57%	10,000.00
		<b>Public Charges For Services</b>							
		41100 · Highway Maintenance Chrgs	400.00	0.00	0.00	0.00	0.00	0.00%	0.00
		41120 · Street Lighting Fees	791.25	699.79	699.79	699.79	699.79	0.00%	0.00
		41210 · Refuse Collection	173,269.38	190,799.72	190,725.31	190,725.31	194,052.72	1.70%	3,253.00
		41230 · Recycling Collection	87,166.74	87,482.46	87,455.11	87,455.11	95,841.75	9.56%	8,359.29
		41410 · Parks Income	205.00	0.00	0.00	0.00	0.00	0.00%	0.00
		41500 · Title Search	2,100.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00%	0.00
		41510 · Other Miscellaneous Chgs	37,443.02	0.00	847.68	847.68	0.00	0.00%	0.00
		42260 · Developer Reimbursements	4,386.05	0.00	26,209.97	26,209.97	27,000.00	0.00%	27,000.00
		42340 · Liberty Cemetery Funds Revenue	800.00	170.00	170.87	170.87	0.00	-100.00%	(170.00)
		<b>Total Public Charges For Services</b>	306,561.44	280,651.97	307,608.73	307,608.73	319,094.26	13.70%	38,442.29
		<b>Intergovernmental Charges</b>							
		40570 · Landfill Compensation Fee	58,344.50	61,261.73	61,839.72	61,839.72	65,179.06	6.39%	3,917.33

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

				2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>				<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
			<b>41640 · Village Fire Payments</b>	551,264.62	124,442.95	171,373.15	178,442.95	633,488.24	409.06%	509,045.29
			<b>41650 · Village Landfill Payment</b>	11,562.20	11,130.00	8,840.33	11,130.00	11,130.00	0.00%	0.00
			<b>41670 · Flynn Hall Reimbursement</b>	2,166.67	2,166.66	1,928.00	2,166.66	2,166.67	0.00%	0.01
*			<b>41690 · Village Emergency Bldg Maint</b>	40,250.36	38,781.00	35,124.85	38,781.00	77,733.45	100.44%	38,952.45
			<b>41710 · Pleasant Springs Reimbursements</b>	65,037.75	65,688.13	65,688.13	65,688.13	63,125.00	-3.90%	(2,563.13)
			<b>41760 · Annexation Reimbursements</b>	0.00	0.00	0.00	67,401.95	0.00	0.00%	0.00
			<b>Total Intergovernmental Charges</b>	728,626.10	303,470.47	344,794.18	425,450.41	852,822.42	181.02%	549,351.95
			<b>Miscellaneous Income</b>							
			<b>Investment Income</b>							
			<b>41800 · Interest Income</b>	33,884.53	10,000.00	99,633.58	120,000.00	70,000.00	600.00%	60,000.00
			<b>41810 · Int on Spec Assess/ Charges</b>	380.21	100.00	156.58	156.58	100.00	0.00%	0.00
			<b>Total Investment Income</b>	34,264.74	10,100.00	99,790.16	120,156.58	70,100.00	594.06%	60,000.00
			<b>Rent</b>							
			<b>41900 · Town Garage Rent</b>	17,897.92	18,166.40	18,166.40	18,166.40	18,438.90	1.50%	272.50
			<b>41910 · Town Hall Rent</b>	142.18	500.00	710.90	710.90	500.00	0.00%	0.00
			<b>41920 · Flynn Hall Rent</b>	1,879.62	1,000.00	710.90	1,000.00	1,000.00	0.00%	0.00
			<b>41930 · Town Land Rent</b>	840.00	840.00	840.00	840.00	840.00	0.00%	0.00
			<b>Total Rent</b>	20,759.72	20,506.40	20,428.20	20,717.30	20,778.90	1.33%	272.50
			<b>40230 · Fire Dept Donations</b>	15,000.00	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>41520 · Election Expenses Reimbursement</b>	891.42	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>41940 · Insurance Recoveries</b>	0.00	0.00	2,275.00	2,275.00	0.00	0.00%	0.00
			<b>42010 · Sale of Highway Equip &amp; Prop</b>	9,400.00	0.00	0.00	0.00	20,000.00	0.00%	20,000.00
			<b>42020 · Sale of Fire Equipment</b>	0.00	0.00	0.00	64,335.00	0.00	0.00%	0.00
			<b>42030 · Sale of Other Equip &amp; Prop</b>	12,277.27	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>42055 · Flynn Hall Reimb - Lions Club</b>	2,406.67	2,526.68	2,198.00	2,526.68	2,526.67	0.00%	(0.01)
			<b>42200 · Dividends</b>	434.71	250.00	276.16	276.16	250.00	0.00%	0.00
			<b>42205 · Dividends - Fire Department</b>	0.00	0.00	27.53	27.53	0.00	0.00%	0.00
			<b>42210 · Insurance Refunds</b>	2,272.00	0.00	940.00	940.00	0.00	0.00%	0.00

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

				2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>				<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
			<b>42240 · Sale of Recycling Material</b>	684.52	400.00	317.20	400.00	400.00	0.00%	0.00
			<b>42245 · Sales Tax Discount</b>	10.00	0.00	0.00	10.00	10.00	0.00%	10.00
			<b>42250 · Other Miscellaneous Receipts</b>	8.03	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>42270 · NSF Fees</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>Total Miscellaneous Income</b>	98,409.08	33,783.08	126,252.25	211,664.25	114,065.57	237.64%	80,282.49
			<b>Other Financing Sources</b>							
			<b>42320 · Long Term Debt Proceeds</b>	286,125.00	461,397.00	820,917.10	820,917.10	493,717.90	7.01%	32,320.90
			<b>Total Other Financing Sources</b>	286,125.00	461,397.00	820,917.10	820,917.10	493,717.90	7.01%	32,320.90
			<b>Total Revenue</b>	4,515,453.42	3,477,166.78	3,998,405.45	4,194,923.57	4,047,090.19	16.39%	569,923.41
			<b>Expenditures</b>							
			<b>General Government</b>							
			<b>Town Board</b>							
			<b>50000 · Board Salaries</b>	15,300.04	17,000.00	12,500.03	17,000.00	17,000.00	0.00%	0.00
			<b>50010 · Board FICA Expense</b>	1,244.40	1,300.50	956.27	1,300.50	1,300.50	0.00%	0.00
			<b>50020 · Association Dues &amp; Fees</b>	5,333.50	5,333.00	5,391.25	5,391.25	5,450.00	2.19%	117.00
			<b>50030 · Board Printing &amp; Publication</b>	4,327.64	4,000.00	909.97	1,500.00	3,000.00	-25.00%	(1,000.00)
			<b>50040 · Town Board Travel Expenses</b>	64.54	250.00	146.46	250.00	250.00	0.00%	0.00
			<b>50050 · Conventions &amp; Seminars</b>	300.00	300.00	490.00	490.00	300.00	0.00%	0.00
			<b>50170 · Other Board Expenses</b>	636.04	700.00	6,177.32	6,177.32	700.00	0.00%	0.00
			<b>Total Town Board</b>	27,206.16	28,883.50	26,571.30	32,109.07	28,000.50	-3.06%	(883.00)
			<b>Plan Commission</b>							
			<b>50110 · Plan Commission Per Diem</b>	1,075.00	1,500.00	1,050.00	1,500.00	2,100.00	40.00%	600.00
			<b>50120 · Plan Commission FICA</b>	91.79	114.75	80.34	114.75	161.00	40.31%	46.25
			<b>Total Plan Commission</b>	1,166.79	1,614.75	1,130.34	1,614.75	2,261.00	40.02%	646.25
			<b>Emergency Government</b>							
			<b>50140 · Emergency Gov't Expense</b>	1,626.47	650.00	619.86	650.00	650.00	0.00%	0.00
			<b>50150 · Emergency Gov't Wages</b>	550.00	1,000.00	425.00	600.00	1,260.00	26.00%	260.00
			<b>50160 · Emergency Gov't FICA</b>	42.09	76.50	32.52	45.90	76.50	0.00%	0.00

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

				2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>				<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
			<b>Total Emergency Government</b>	2,218.56	1,726.50	1,077.38	1,295.90	1,986.50	15.06%	260.00
			<b>Clerk / Secretarial</b>							
			50320 · Office Supplies	1,711.35	2,500.00	1,251.18	2,500.00	2,500.00	0.00%	0.00
			50330 · Office Equipment Maintenance	987.70	1,200.00	596.84	1,200.00	1,200.00	0.00%	0.00
			50340 · Office Equipment Purchases	1,193.33	2,000.00	66.47	2,000.00	2,000.00	0.00%	0.00
			50345 · IT Support	2,624.93	4,200.00	2,431.95	4,200.00	3,350.00	-20.24%	(850.00)
			50350 · Deputy Clerk Wage	7,095.00	16,885.44	22,102.08	29,000.00	33,633.00	99.18%	16,747.56
			50360 · Deputy Clerk FICA	542.77	1,291.74	1,738.47	2,218.50	9,094.68	604.06%	7,802.94
			50370 · Other Office Expenses	214.61	300.00	163.31	300.00	800.00	166.67%	500.00
			50440 · Clerk's Health Insurance	15,616.96	16,090.67	13,960.31	16,090.67	19,368.69	20.37%	3,278.02
			50480 · Clerk Hourly Wage	54,300.05	55,452.80	46,477.99	55,452.80	68,400.00	23.35%	12,947.20
			50485 · Clerk Retirement	3,611.60	3,795.66	3,174.17	3,795.66	4,750.05	25.14%	954.39
			50486 · Clerk Longevity	369.75	365.67	0.00	365.67	441.28	20.68%	75.61
			50490 · Clerk Hourly FICA	3,649.58	3,570.13	3,254.33	3,570.13	5,266.36	47.51%	1,696.23
			<b>Total Clerk / Secretarial</b>	<b>91,917.63</b>	<b>107,652.11</b>	<b>95,217.10</b>	<b>120,693.43</b>	<b>150,804.06</b>	<b>40.08%</b>	<b>43,151.95</b>
			<b>Elections</b>							
			50380 · Election Workers Wages	6,264.74	2,500.00	2,244.38	2,244.38	6,700.00	168.00%	4,200.00
			50410 · Election Supplies	15,144.50	2,500.00	2,658.40	2,658.40	6,850.00	174.00%	4,350.00
			<b>Total Elections</b>	<b>21,409.24</b>	<b>5,000.00</b>	<b>4,902.78</b>	<b>4,902.78</b>	<b>13,550.00</b>	<b>171.00%</b>	<b>8,550.00</b>
			<b>Treasurer</b>							
			50500 · Treasurer Wages	33,755.34	34,786.08	0.00	0.00	0.00	-100.00%	(34,786.08)
			50505 · Treasurer Retirement	2,229.89	2,365.45	0.00	0.00	0.00	-100.00%	(2,365.45)
			50510 · Treasurer FICA	2,624.37	2,661.14	0.00	0.00	0.00	-100.00%	(2,661.14)
			50520 · Treasurer Supplies	763.13	1,000.00	441.84	500.00	800.00	-20.00%	(200.00)
			<b>Total Treasurer</b>	<b>39,372.73</b>	<b>40,812.67</b>	<b>441.84</b>	<b>500.00</b>	<b>800.00</b>	<b>-98.04%</b>	<b>(40,012.67)</b>
			<b>Assessor</b>							
			50540 · Assessor Costs	10,166.58	10,300.00	8,582.66	10,300.00	10,440.00	1.36%	140.00
			50550 · Revaluation Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

				2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>				<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
			<b>Total Assessor</b>	10,166.58	10,300.00	8,582.66	10,300.00	10,440.00	1.36%	140.00
			<b>Accounting</b>							
			50560 · Audit Costs	13,350.00	14,450.00	16,256.00	16,256.00	16,875.00	16.78%	2,425.00
			50570 · Accounting Service Expense	754.33	2,100.00	695.79	1,500.00	2,200.00	4.76%	100.00
			50580 · Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			50590 · Other Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>Total Accounting</b>	14,104.33	16,550.00	16,951.79	17,756.00	19,075.00	15.26%	2,525.00
			<b>Judicial</b>							
			50200 · Judicial Judge Salaries	4,200.00	4,200.00	3,150.00	4,200.00	4,200.00	0.00%	0.00
			50210 · Judicial FICA	348.09	321.30	240.98	321.30	321.30	0.00%	0.00
			50220 · Judicial Education & Travel Exp	700.00	2,000.00	700.00	2,000.00	1,000.00	-50.00%	(1,000.00)
			50230 · Judicial Expenses	3,206.05	2,500.00	1,606.36	2,500.00	2,500.00	0.00%	0.00
			50280 · Judicial Court Clerk Salary	7,850.92	10,753.60	6,814.60	10,753.60	13,520.00	25.73%	2,766.40
			50281 · Judicial Court Deputy Clerk Sal	543.21	609.92	0.00	0.00	0.00	-100.00%	(609.92)
			50290 · Judicial Court Clerk FICA	679.28	869.31	524.59	869.31	1,034.28	18.98%	164.97
			<b>Total Judicial</b>	17,527.55	21,254.13	13,036.53	20,644.21	22,575.58	6.22%	1,321.45
			<b>Legal</b>							
			50240 · Court Legal Expenses	30,891.58	24,143.00	17,157.20	24,143.00	27,242.95	12.84%	3,099.95
			50250 · Town Board Legal Expenses	33,032.01	26,552.00	31,888.38	31,888.38	40,336.54	51.92%	13,784.54
			<b>Total Legal</b>	63,923.59	50,695.00	49,045.58	56,031.38	67,579.49	33.31%	16,884.49
			<b>Property &amp; Liability Insurance</b>							
			50920 · Insurance - Town	26,873.00	28,009.30	27,241.00	28,009.30	29,409.77	5.00%	1,400.47
			<b>Total Property &amp; Liability Insurance</b>	26,873.00	28,009.30	27,241.00	28,009.30	29,409.77	5.00%	1,400.47
			<b>Town Hall</b>							
			50700 · Town Hall Utilities	9,289.88	8,500.00	6,521.51	8,500.00	9,600.00	12.94%	1,100.00
			50710 · Town Hall Maintenance	5,536.16	5,050.00	4,511.19	5,050.00	55,500.00	999.01%	50,450.00
			50720 · Town Hall Equipment	3,943.99	1,000.00	0.00	1,000.00	1,000.00	0.00%	0.00
			50730 · Town Hall Supplies	326.24	500.00	327.50	500.00	500.00	0.00%	0.00

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

				2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>				<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
			<b>Total Town Hall</b>	19,096.27	15,050.00	11,360.20	15,050.00	66,600.00	342.52%	51,550.00
			<b>Flynn Hall</b>							
			50750 · Flynn Hall Expenses	1,227.35	1,500.00	1,935.12	1,935.12	2,000.00	33.33%	500.00
			50760 · Flynn Hall Utilities	7,772.38	6,500.00	5,784.08	8,000.00	8,000.00	23.08%	1,500.00
			<b>Total Flynn Hall</b>	8,999.73	8,000.00	7,719.20	9,935.12	10,000.00	25.00%	2,000.00
			<b>Other General Government</b>							
			50790 · 4091 CTH N Maintenance	1,758.00	0.00	0.00	0.00	0.00	0.00%	0.00
			50930 · Hydrite Chemical Settlement Exp	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			50940 · Illegal / Uncollectable Taxes	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			50950 · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>Total Other General Government</b>	1,758.00	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>Total General Government</b>	345,740.16	335,547.96	263,277.70	318,841.94	423,081.90	26.09%	87,533.94
			<b>Public Safety</b>							
			<b>Law Enforcement</b>							
			51010 · Sheriff's Contract	362,587.94	469,505.22	357,021.14	469,505.22	494,761.60	5.38%	25,256.38
			51020 · Facilities Lease	11,098.48	11,264.93	11,264.93	11,264.93	11,433.90	1.50%	168.97
			51030 · Police Station Utilities	6,914.40	6,431.00	6,415.56	8,200.00	8,200.00	27.51%	1,769.00
			51040 · Police Station Janitorial	4,403.00	4,680.00	3,510.00	4,680.00	5,096.00	8.89%	416.00
			51060 · Police Station Maintenance	38,925.57	1,500.00	1,551.62	1,551.62	1,500.00	0.00%	0.00
			51080 · Police - Facilities Taxes	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00%	0.00
			51100 · Dane County Communications	5,259.00	9,409.00	9,393.41	9,409.00	10,558.00	12.21%	1,149.00
			51130 · Police - Fuel	13,440.27	13,000.00	9,967.24	13,000.00	13,000.00	0.00%	0.00
			51150 · Police - Supplies	0.00	500.00	0.00	500.00	500.00	0.00%	0.00
			51160 · Police - Communications	2,006.00	2,800.00	1,156.68	1,506.68	1,500.00	-46.43%	(1,300.00)
			<b>Total Law Enforcement</b>	444,634.66	528,090.15	400,280.58	528,617.45	555,549.50	5.20%	27,459.35
			<b>Emergency Building</b>							
*			50770 · Emergency Bldg. Maint	104,668.74	77,562.00	88,033.89	88,033.89	155,466.90	100.44%	77,904.90
			<b>Total Emergency Building</b>	104,668.74	77,562.00	88,033.89	88,033.89	155,466.90	100.44%	77,904.90

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

		2022	2023	2023	2023	2024	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Oct 30	Estimated Final	Budget		
<b>Fire Protection</b>								
	51200 · Town Owned Apparatus Expense	5,513.56	15,500.00	10,502.74	15,500.00	0.00	-100.00%	(15,500.00)
	51210 · Joint Owned Apparatus Expense	46,702.30	39,800.00	12,831.86	39,800.00	41,000.00	3.02%	1,200.00
	51220 · Fire Fuel Expense	6,184.80	12,000.00	5,114.16	12,000.00	14,500.00	20.83%	2,500.00
	51230 · Pleasant Springs Expense	700.24	65,688.13	360.00	65,688.13	63,125.00	-3.90%	(2,563.13)
	51240 · Equipment Expense	59,823.41	30,200.00	168,860.72	168,860.72	34,650.00	14.74%	4,450.00
	51250 · Telephone Expense	5,715.59	4,600.00	3,965.81	4,600.00	9,350.00	103.26%	4,750.00
	51260 · Insurance Expense	23,154.22	23,000.00	24,646.00	24,646.00	26,200.00	13.91%	3,200.00
	51270 · Officer and Training Pay	34,220.00	40,600.00	30,960.00	40,600.00	41,600.00	2.46%	1,000.00
	51280 · Training & Safety Expense	3,170.50	5,500.00	1,573.10	5,500.00	9,250.00	68.18%	3,750.00
	51290 · Hazmat and Investigation	0.00	300.00	0.00	300.00	0.00	-100.00%	(300.00)
	51300 · Personal & Records Expense	13,443.06	13,450.00	12,048.66	13,450.00	13,498.00	0.36%	48.00
	51310 · Fire Preplan & Prevention	3,682.97	3,500.00	3,430.41	3,500.00	7,000.00	100.00%	3,500.00
	51320 · Inspection Expense	106.68	300.00	147.57	300.00	500.00	66.67%	200.00
	51330 · Fire Chief Expense	500.00	1,000.00	95.00	1,000.00	1,000.00	0.00%	0.00
	51340 · Maintenance Contracts	7,674.24	18,625.00	11,950.10	18,625.00	19,925.00	6.98%	1,300.00
	51350 · 2% Fire Dues Expense	18,478.14	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Fire Protection</b>	229,069.71	274,063.13	286,486.13	414,369.85	281,598.00	2.75%	7,534.87
<b>EMS</b>								
	51400 · EMS Expense	274,699.17	291,040.54	307,263.92	307,263.92	270,628.46	-7.01%	(20,412.08)
	<b>Total EMS</b>	274,699.17	291,040.54	307,263.92	307,263.92	270,628.46	-7.01%	(20,412.08)
<b>Fire Inspection</b>								
	51580 · Fire Inspection FICA	169.84	0.00	0.00	0.00	0.00	0.00%	0.00
	51590 · Fire Inspection Expenses	1,875.00	2,130.00	840.00	2,000.00	2,000.00	-6.10%	(130.00)
	<b>Total Fire Inspection</b>	2,044.84	2,130.00	840.00	2,000.00	2,000.00	-6.10%	(130.00)
<b>Building Inspection</b>								
	51530 · Building Inspection	44,452.94	40,000.00	37,788.03	45,000.00	45,000.00	12.50%	5,000.00
	<b>Total Building Inspection</b>	44,452.94	40,000.00	37,788.03	45,000.00	45,000.00	12.50%	5,000.00



# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

		2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>		<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
	<b>Total Public Safety</b>	1,099,570.06	1,212,885.82	1,120,692.55	1,385,285.11	1,310,242.86	8.03%	97,357.04
	<b>Public Works</b>							
	<b>Highway Maintenance</b>							
	51700 · Patrolman Health Insurance	57,191.46	59,411.71	48,261.47	59,411.71	63,610.85	7.07%	4,199.14
	51710 · Longevity Pay	333.00	381.00	0.00	381.00	861.00	125.98%	480.00
	51730 · Patrolman Wages	170,878.72	192,119.20	144,087.58	192,119.20	203,649.60	6.00%	11,530.40
	51740 · Patrolman FICA	12,542.64	13,479.42	9,773.57	13,479.42	15,645.06	16.07%	2,165.64
	51750 · Patrolman Retirement	11,534.75	13,090.01	9,809.56	13,090.01	14,111.23	7.80%	1,021.22
	51760 · Gravel Expense	8,419.55	12,000.00	7,497.06	12,000.00	10,000.00	-16.67%	(2,000.00)
	51770 · Contractor Expense	41,005.10	6,000.00	16,663.26	16,663.26	6,000.00	0.00%	0.00
	51780 · Sand and Salt Expense	25,492.37	37,000.00	25,283.78	37,000.00	37,000.00	0.00%	0.00
	51790 · Patch & Cold Mix	8,298.30	11,000.00	11,544.58	11,544.58	11,000.00	0.00%	0.00
	51800 · Crack Filler Expense	30,000.00	30,000.00	30,000.00	30,000.00	32,000.00	6.67%	2,000.00
	51810 · Seal Coating	98,782.60	80,000.00	80,707.00	80,707.00	80,000.00	0.00%	0.00
	51820 · Road Signs	4,934.60	5,000.00	5,300.90	5,300.90	11,975.00	139.50%	6,975.00
	51830 · Bridge Expense	455.00	6,000.00	679.00	6,000.00	6,000.00	0.00%	0.00
	51840 · Tire Purchases & Expense	2,952.38	6,000.00	1,772.23	6,000.00	6,000.00	0.00%	0.00
	51850 · Equipment Repairs & Maint	42,200.59	19,143.26	30,985.21	30,985.21	19,000.00	-0.75%	(143.26)
	51860 · Garage Utilities	7,220.71	6,000.00	5,380.45	6,000.00	6,000.00	0.00%	0.00
	51870 · Garage Maintenance & Repairs	4,725.03	6,000.00	4,248.86	6,000.00	6,000.00	0.00%	0.00
	51880 · Garage Equip. & Supplies	6,339.67	8,000.00	5,789.53	8,000.00	8,000.00	0.00%	0.00
	51890 · Fuel & Oil	31,250.55	33,000.00	20,059.51	33,000.00	33,000.00	0.00%	0.00
	51900 · Drug & Alcohol Testing	150.00	500.00	150.00	500.00	500.00	0.00%	0.00
	51910 · Culvert Expense	14,991.15	12,000.00	8,563.00	12,000.00	12,000.00	0.00%	0.00
	51920 · Center Stripping	1,519.73	2,000.00	1,304.74	2,000.00	2,000.00	0.00%	0.00
*	51930 · Stormwater Expense	2,834.86	7,995.00	2,819.21	2,819.21	3,155.00	-60.54%	(4,840.00)
	51950 · Patrolman Continuing Education	0.00	350.00	0.00	350.00	350.00	0.00%	0.00
	51980 · GIS Mapping ArcGIS	1,099.49	1,500.00	1,119.90	1,500.00	1,500.00	0.00%	0.00

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

				2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>				<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
			<b>52020 · Street Lighting Cost</b>	1,732.45	1,950.00	1,311.96	1,950.00	1,950.00	0.00%	0.00
			<b>Total Highway Maintenance</b>	586,884.70	569,919.60	473,112.36	588,801.50	591,307.74	3.75%	21,388.14
			<b>Highway Construction</b>							
			<b>52000 · Highway Maintenance Contracts</b>	388,161.66	350,000.00	359,520.10	359,520.10	544,159.82	55.47%	194,159.82
			<b>Total Highway Construction</b>	388,161.66	350,000.00	359,520.10	359,520.10	544,159.82	55.47%	194,159.82
			<b>Non-Hwy Maintenance</b>							
			<b>51940 · Non-Hwy Wages</b>	23,013.41	18,928.00	19,481.28	19,481.28	20,064.00	6.00%	1,136.00
			<b>51970 · Non-Hwy FICA</b>	1,760.52	1,447.99	1,490.32	1,490.32	1,534.90	6.00%	86.91
			<b>51960 · Non-Hwy Retirement</b>	1,495.88	1,287.10	1,324.69	1,324.69	1,384.42	7.56%	97.32
			<b>Total Non-Hwy Maintenance</b>	26,269.81	21,663.09	22,296.29	22,296.29	22,983.32	6.09%	1,320.23
			<b>Garbage and Refuse Collection</b>							
			<b>52100 · Refuse Collection - Curbside</b>	179,317.91	207,217.00	145,339.98	194,000.00	203,524.00	-1.78%	(3,693.00)
			<b>Total Garbage and Refuse Collection</b>	179,317.91	207,217.00	145,339.98	194,000.00	203,524.00	-1.78%	(3,693.00)
			<b>Recycling</b>							
			<b>52110 · Recycling</b>	95,191.62	95,689.00	71,931.36	95,689.00	100,072.00	4.58%	4,383.00
			<b>Total Recycling</b>	95,191.62	95,689.00	71,931.36	95,689.00	100,072.00	4.58%	4,383.00
			<b>Solid Waste Disposal</b>							
			<b>52111 · Compost Collection</b>	289.99	500.00	289.99	500.00	500.00	0.00%	0.00
			<b>Total Solid Waste Disposal</b>	289.99	500.00	289.99	500.00	500.00	0.00%	0.00
			<b>Landfill</b>							
			<b>52120 · Landfill Monitoring - Village</b>	11,562.20	11,130.00	8,840.33	11,130.00	11,130.00	0.00%	0.00
			<b>52140 · Landfill Monitoring - Town</b>	15,159.47	15,370.00	11,399.29	15,370.00	15,370.00	0.00%	0.00
			<b>Landfill - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
			<b>Total Landfill</b>	26,721.67	26,500.00	20,239.62	26,500.00	26,500.00	0.00%	0.00
			<b>Total Public Works</b>	1,302,837.36	1,271,488.69	1,092,729.70	1,287,306.89	1,489,046.88	17.11%	217,558.19
			<b>Culture, Education, Recreation</b>							
			<b>52300 · Park Expense</b>	40,128.89	50,000.00	50,881.51	50,881.51	15,500.00	-69.00%	(34,500.00)
			<b>Total Culture, Education, Recreation</b>	40,128.89	50,000.00	50,881.51	50,881.51	15,500.00	-69.00%	(34,500.00)

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

		2022	2023	2023	2023	2024	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Oct 30	Estimated Final	Budget		
	<b>Health and Human Services</b>							
	52220 · Colonial Club Donation	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00%	0.00
	52210 · Veterans Graves Paid	214.00	214.00	186.00	186.00	186.00	-13.08%	(28.00)
	<b>Total Health and Human Services</b>	7,214.00	7,214.00	7,186.00	7,186.00	7,186.00	-0.39%	(28.00)
	<b>Conservation and Development</b>							
	52160 · Yahara Wins Pilot Project	3,135.00	3,135.00	3,135.00	3,135.00	3,135.00	0.00%	0.00
	50180 · Town Planner	11,228.31	5,700.00	4,701.33	5,700.00	18,000.00	215.79%	12,300.00
	52401 · Town Planner Other	0.00	0.00	0.00	0.00	3,300.00	0.00%	3,300.00
	<b>Total Conservation and Development</b>	14,363.31	8,835.00	7,836.33	8,835.00	24,435.00	176.57%	15,600.00
	<b>Capital Outlay</b>							
	51832 · Uphoff Bridge Expense	432,381.55	0.00	11,631.34	11,631.34	0.00	0.00%	0.00
	51831 · Femrite Bridge Expense	481,052.11	0.00	(0.02)	0.00	0.00	0.00%	0.00
	52530 · Fire Protection Equip. Outlay	695,133.00	461,397.00	487,897.00	487,897.00	735,863.00	59.49%	274,466.00
	52550 · Highway Equipment Outlay	92,471.00	14,000.00	13,142.40	14,000.00	97,000.00	592.86%	83,000.00
	52570 · Local Highway Outlay	0.00	0.00	0.00	0.00	137,000.00	0.00%	137,000.00
	52580 · Other Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	52590 · EMS Capital Outlay	0.00	0.00	0.00	0.00	36,894.02	0.00%	36,894.02
	52610 · Flynn Hall Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Capital Outlay</b>	1,701,037.66	475,397.00	512,670.72	513,528.34	1,006,757.02	111.77%	531,360.02
	<b>Debt Service</b>							
	<b>Debt Repayment</b>							
	52700 · Debt Service - Principal	86,151.52	117,253.30	117,090.89	117,090.89	207,872.97	77.29%	90,619.67
	52720 · Debt Service - Interest	21,865.94	27,588.64	27,751.07	27,751.07	32,324.64	17.17%	4,736.00
	<b>Total Debt Repayment</b>	108,017.46	144,841.94	144,841.96	144,841.96	240,197.61	65.83%	95,355.67
	<b>Capital Lease</b>							
	52750 · Capital Lease - Principal	996.93	1,084.75	990.82	1,084.75	1,188.65	9.58%	103.90
	52760 · Capital Lease - Interest	347.07	259.25	241.18	259.25	155.35	-40.08%	(103.90)
	<b>Total Capital Lease</b>	1,344.00	1,344.00	1,232.00	1,344.00	1,344.00	0.00%	0.00

# Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

			2022	2023	2023	2023	2024	% change	\$ Change
			Actual	Budget	Jan 1 - Oct 30	Estimated Final	Budget		
<b>Ordinary Income/Expense</b>									
		<b>Total Debt Service</b>	109,361.46	146,185.94	146,073.96	146,185.96	241,541.61	65.23%	95,355.67
		<b>Total Expenditures</b>	4,620,252.90	3,507,554.41	3,201,348.47	3,718,050.75	4,517,791.27	28.80%	1,010,236.86
		<b>Net Ordinary Income</b>	(104,799.48)	(30,387.63)	797,056.98	476,872.82	(470,701.08)	1448.99%	(440,313.45)
<b>Other Income/Expense</b>									
		<b>Other Income</b>							
		<b>53010 · Proceeds of Short Term Notes</b>	323,790.00	350,000.00	0.00	0.00	350,000.00	0.00%	0.00
		<b>Fund Balance Applied</b>							
		<b>43000 · Hydrite Chemicals Funds</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
		<b>43010 · Welcome Sign Funds</b>	0.00	0.00	556.42	556.42	0.00	0.00%	0.00
		<b>43020 · Sick Leave Funds</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
		<b>43030 · Highway Maintenance Funds</b>	0.00	0.00	0.00	0.00	6,000.00	0.00%	6,000.00
		<b>43035 · Fire Dues Funds Applied</b>	18,478.14	0.00	0.00	0.00	38,839.06	0.00%	38,839.06
		<b>43040 · Pleasant Springs Fire Funds</b>	13,326.42	3,500.00	26,500.00	26,500.00	0.00	-100.00%	(3,500.00)
		<b>43050 · ATC Impact Fees Applied</b>	1,540.00	0.00	0.00	0.00	0.00	0.00%	0.00
*		<b>43060 · Unassigned General Fund</b>	30,292.00	677.63	0.00	0.00	75,862.02	11095.20%	75,184.39
		<b>43070 · ESB PropertyRepairFunds Applied</b>	24,168.07	0.00	17,701.70	17,701.70	0.00	0.00%	0.00
		<b>43080 · Future Park Expense Funds Appli</b>	10,952.67	0.00	21,047.33	21,047.33	0.00	0.00%	0.00
		<b>Fund Balance Applied - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
		<b>Total Fund Balance Applied</b>	98,757.30	4,177.63	65,805.45	65,805.45	120,701.08	2789.22%	116,523.45
		<b>Liberty Cemetery Fund Revenue</b>							
		<b>41960 · Liberty Cemetery Funds Interest</b>	6.17	0.00	2.78	2.78	0.00	0.00%	0.00
		<b>Total Liberty Cemetery Fund Revenue</b>	6.17	0.00	2.78	2.78	0.00	0.00%	0.00
		<b>Total Other Income</b>	422,553.47	354,177.63	65,808.23	65,808.23	470,701.08	32.90%	116,523.45
		<b>Other Expense</b>							
		<b>53020 · Debt Service - Short Term Notes</b>	347,192.00	323,790.00	323,790.00	323,790.00	0.00	-100.00%	(323,790.00)
		<b>Liberty Cemetery Fund Expense</b>							
		<b>52200 · Cemetery Expense</b>	800.00	170.00	170.87	170.87	0.00	-100.00%	(170.00)
		<b>Total Liberty Cemetery Fund Expense</b>	800.00	170.00	170.87	170.87	0.00	-100.00%	(170.00)

## Town of Cottage Grove - 2024 Budget

Approved 12-04-2023

					2022	2023	2023	2023	2024	% change	\$ Change
<b>Ordinary Income/Expense</b>					<b>Actual</b>	<b>Budget</b>	<b>Jan 1 - Oct 30</b>	<b>Estimated Final</b>	<b>Budget</b>		
				<b>Total Other Expense</b>	347,992.00	323,960.00	323,960.87	323,960.87	0.00	-100.00%	(323,960.00)
				<b>Net Other Income</b>	74,561.47	30,217.63	(258,152.64)	(258,152.64)	470,701.08	1457.70%	440,483.45
				<b>Net Change In Fund Balance</b>	(30,238.01)	(170.00)	538,904.34	218,720.18	0.00	-100.00%	170.00
				Town Levy		1,771,229			1,559,381		
				Assessed Value		536,098,600			544,132,100		
				Town Mill Rate (per \$1,000)		3.3039			2.8658		