

# Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	Revenue							
	Taxes							
	40010 • Local Taxes	1,771,229.27	1,559,381.00	1,559,380.88	1,559,381.00	1,916,098.00	22.88%	356,717.00
	40015 • Private/Managed Forest taxes	276.32	276.00	258.74	258.74	258.00	-6.52%	(18.00)
	40020 • Payment in Lieu of Taxes	2,000.00	0.00	0.00	0.00	0.00	0.00%	0.00
	41720 • Other Taxes-Village Annexation	5,386.98	4,652.52	0.00	4,652.52	0.00	-100.00%	(4,652.52)
	42290 • Ag Conversion Charge	1,922.77	0.00	9,373.29	9,373.29	0.00	0.00%	0.00
	<b>Total Taxes</b>	<b>1,780,815.34</b>	<b>1,564,309.52</b>	<b>1,569,012.91</b>	<b>1,573,665.55</b>	<b>1,916,356.00</b>	<b>22.50%</b>	<b>352,046.48</b>
	Intergovernmental Revenue							
	40100 • Shared Revenue from State	56,171.01	150,178.00	22,526.70	150,178.00	153,486.51	2.20%	3,308.51
	40110 • Fire Insurance Dues	19,857.32	19,857.00	22,771.10	22,771.10	22,771.10	14.68%	2,914.10
	40120 • Environmental Impact Fees	232.00	232.00	232.00	232.00	232.00	0.00%	0.00
	40210 • FEMA Aid	1,759.03	0.00	7,673.41	7,673.41	0.00	0.00%	0.00
	40300 • Local Transportation Aids	211,548.35	221,817.12	221,849.93	221,849.93	224,051.97	1.01%	2,234.85
	40400 • State Recycling Grant	7,447.53	7,447.00	7,458.95	7,458.95	7,458.00	0.15%	11.00
	40500 • Elections Commission Grant	0.00	0.00	395.82	395.82	0.00	0.00%	0.00
	40510 • PILT - State Conservation Land	562.26	562.00	544.10	544.10	544.00	-3.20%	(18.00)
	40530 • State Aid - Croplands / Forest	10.72	10.72	8.96	8.96	8.96	-16.42%	(1.76)
	40550 • Personal Property Aid	35,023.07	35,023.07	35,023.07	35,023.07	38,450.73	9.79%	3,427.66
	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	(0.24)	0.00	0.00	0.00	0.00	0.00%	0.00
	40602 • Uphoff Bridge Aid	4,152.60	0.00	0.00	0.00	0.00	0.00%	0.00
	40603 • Refund on Femrite Bridge Cost	23,545.19	0.00	0.00	0.00	0.00	0.00%	0.00
	40604 • County Bridge Aid	0.00	0.00	0.00	0.00	72,688.53	0.00%	72,688.53
	40605 • LRIP Funding	0.00	0.00	0.00	0.00	17,208.64	0.00%	17,208.64
	40600 • Highway and Bridges - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	40610 • Other & Veterans Graves	214.00	214.00	218.00	218.00	218.00	1.87%	4.00
	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	184,463.45	119,591.39	112,394.86	119,591.39	0.00	-100.00%	(119,591.39)

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	<b>Total Intergovernmental Revenue</b>	552,984.51	562,930.52	439,095.12	573,942.95	545,116.66	-3.16%	(17,813.86)
	<b>Licenses and Permits</b>							
	40700 · Business and Occupy License	4,000.00	3,600.00	4,275.00	4,275.00	4,000.00	11.11%	400.00
	40710 · Driveway Permit	1,050.00	750.00	900.00	900.00	1,000.00	33.33%	250.00
	40730 · Building Permit / Inspection	59,976.20	50,000.00	33,639.88	45,000.00	55,000.00	10.00%	5,000.00
	40740 · Zoning Permits & Fees	4,780.00	3,500.00	4,980.00	4,980.00	3,500.00	0.00%	0.00
	40750 · Right-of-Way Permits	4,930.00	5,000.00	2,340.00	2,500.00	2,000.00	-60.00%	(3,000.00)
	40760 · Dog License Revenue	1,373.23	1,400.00	1,356.00	1,356.00	1,400.00	0.00%	0.00
	40770 · Mining Permits	1,200.00	900.00	900.00	900.00	900.00	0.00%	0.00
	40790 · Park & Rec Improvement Fees	3,070.00	0.00	0.00	0.00	0.00	0.00%	0.00
	42230 · Cable Franchise Fee	34,724.72	30,000.00	19,404.99	30,000.00	34,000.00	13.33%	4,000.00
	<b>Total Licenses and Permits</b>	115,104.15	95,150.00	67,795.87	89,911.00	101,800.00	6.99%	6,650.00
	<b>Fines, Forfeiture and Penalties</b>							
	40800 · Law and Ordinance Violation	50,717.35	45,000.00	103,494.38	110,000.00	110,000.00	144.44%	65,000.00
	<b>Total Fines, Forfeiture and Penalties</b>	50,717.35	45,000.00	103,494.38	110,000.00	110,000.00	144.44%	65,000.00
	<b>Public Charges For Services</b>							
	41100 · Highway Maintenance Chrgs	0.00	0.00	1,698.00	1,698.00	0.00	0.00%	0.00
	41120 · Street Lighting Fees	699.79	699.79	699.79	699.79	699.79	0.00%	0.00
	41210 · Refuse Collection	190,759.75	194,052.72	194,052.72	194,052.72	198,849.56	2.47%	4,796.84
	41230 · Recycling Collection	87,472.71	95,841.75	95,841.75	95,841.75	99,925.80	4.26%	4,084.05
	41300 · Cemetery Income (Sale of Grave)	0.00	0.00	500.00	500.00	0.00	0.00%	0.00
	41410 · Parks Income	165.00	0.00	165.00	165.00	200.00	0.00%	200.00
	41500 · Title Search	1,675.00	1,500.00	1,463.00	1,500.00	1,600.00	6.67%	100.00
	41510 · Other Miscellaneous Chgs	908.24	0.00	908.51	908.51	0.00	0.00%	0.00
	41530 · 4091 CTH N Reimbursement	244.28	0.00	987.53	1,400.00	1,400.00	0.00%	1,400.00
	42260 · Developer Reimbursements	33,000.07	27,000.00	15,804.95	16,000.00	7,800.00	-71.11%	(19,200.00)
	42340 · Liberty Cemetery Funds Revenue	170.87	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Public Charges For Services</b>	315,095.71	319,094.26	312,121.25	312,765.77	310,475.15	-2.70%	(8,619.11)
	<b>Intergovernmental Charges</b>							
	40570 · Landfill Compensation Fee	61,839.72	65,179.06	63,489.56	63,489.56	65,394.25	0.33%	215.19

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	41640 • Village Fire Payments	194,440.86	633,488.24	573,829.60	633,488.24	155,982.92	-75.38%	(477,505.32)
	41650 • Village Landfill Payment	10,337.54	11,130.00	10,830.07	11,130.00	11,550.00	3.77%	420.00
	41670 • Flynn Hall Reimbursement	2,465.88	2,166.67	1,923.05	2,166.67	2,166.67	0.00%	0.00
	41690 • Village Emergency Bldg Maint	40,669.63	77,733.45	70,943.08	77,733.45	44,269.50	-43.05%	(33,463.95)
	41710 • Pleasant Springs Reimbursements	65,688.13	63,125.00	63,125.00	63,125.00	63,756.25	1.00%	631.25
	41760 • Annexation Reimbursements	0.00	0.00	58,003.79	58,003.79	0.00	0.00%	0.00
	<b>Total Intergovernmental Charges</b>	375,441.76	852,822.42	842,144.15	909,136.71	343,119.59	-59.77%	(509,702.83)
	<b>Miscellaneous Income</b>							
	<b>Investment Income</b>							
	41800 • Interest Income	132,753.99	70,000.00	146,989.41	155,000.00	100,000.00	42.86%	30,000.00
	41810 • Int on Spec Assess/ Charges	249.59	100.00	102.93	102.93	100.00	0.00%	0.00
	<b>Total Investment Income</b>	133,003.58	70,100.00	147,092.34	155,102.93	100,100.00	42.80%	30,000.00
	<b>Rent</b>							
	41900 • Town Garage Rent	18,166.40	18,438.90	18,438.88	18,438.90	18,715.48	1.50%	276.58
	41910 • Town Hall Rent	995.26	500.00	568.72	800.00	800.00	60.00%	300.00
	41920 • Flynn Hall Rent	1,421.80	1,000.00	2,559.24	2,559.24	1,500.00	50.00%	500.00
	41930 • Town Land Rent	840.00	840.00	840.00	840.00	840.00	0.00%	0.00
	<b>Total Rent</b>	21,423.46	20,778.90	22,406.84	22,638.14	21,855.48	5.18%	1,076.58
	40230 • Fire Dept Donations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	41520 • Election Expenses Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	41940 • Insurance Recoveries	2,275.00	0.00	0.00	0.00	0.00	0.00%	0.00
	41945 • Insurance Recoveries - CGFD	0.00	0.00	7,997.00	7,997.00	0.00	0.00%	0.00
	42010 • Sale of Highway Equip & Prop	0.00	20,000.00	0.00	20,000.00	65,000.00	225.00%	45,000.00
	42020 • Sale of Fire Equipment	65,003.22	0.00	0.00	0.00	0.00	0.00%	0.00
	42030 • Sale of Other Equip & Prop	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	42055 • Flynn Hall Reimb - Lions Club	2,831.31	2,526.67	2,193.05	2,526.67	2,526.67	0.00%	0.00
	42200 • Dividends	455.30	250.00	0.00	250.00	0.00	-100.00%	(250.00)
	42205 • Dividends - Fire Department	13.32	0.00	0.00	0.00	0.00	0.00%	0.00
	42210 • Insurance Refunds	2,307.00	0.00	0.00	0.00	0.00	0.00%	0.00
	42240 • Sale of Recycling Material	924.45	400.00	492.92	492.92	500.00	25.00%	100.00

# Town of Cottage Grove

## 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	42245 · Sales Tax Discount	10.00	10.00	0.00	10.00	10.00	0.00%	0.00
	42250 · Other Miscellaneous Receipts	0.00	0.00	183.33	183.33	0.00	0.00%	0.00
	42270 · NSF Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Miscellaneous Income</b>	228,246.64	114,065.57	180,365.48	209,200.99	189,992.15	66.56%	75,926.58
	<b>Other Financing Sources</b>							
	42320 · Long Term Debt Proceeds	820,917.10	493,717.90	396,717.90	396,717.90	125,935.25	-74.49%	(367,782.65)
	<b>Total Other Financing Sources</b>	820,917.10	493,717.90	396,717.90	396,717.90	125,935.25	-74.49%	(367,782.65)
	<b>Total Revenue</b>	4,239,322.56	4,047,090.19	3,910,747.06	4,175,340.87	3,642,794.80	-9.99%	(404,295.39)
	<b>Expenditures</b>							
	<b>General Government</b>							
	<b>Town Board</b>							
	50000 · Board Salaries	16,900.04	17,000.00	11,016.70	14,616.70	17,000.00	0.00%	0.00
	50010 · Board FICA Expense	1,292.87	1,300.50	842.83	1,118.18	1,300.50	0.00%	0.00
	50020 · Association Dues & Fees	5,391.25	5,450.00	5,450.50	5,450.50	5,450.00	0.00%	0.00
	50030 · Board Printing & Publication	2,812.15	3,000.00	669.70	1,500.00	3,000.00	0.00%	0.00
	50040 · Town Board Travel Expenses	187.20	250.00	498.55	498.55	250.00	0.00%	0.00
	50050 · Conventions & Seminars	490.00	300.00	475.00	475.00	300.00	0.00%	0.00
	50170 · Other Board Expenses	7,212.30	700.00	145.84	150.00	700.00	0.00%	0.00
	<b>Total Town Board</b>	34,285.81	28,000.50	19,099.12	23,808.93	28,000.50	0.00%	0.00
	<b>Plan Commission</b>							
	50110 · Plan Commission Per Diem	1,550.00	2,100.00	2,275.00	3,010.00	4,200.00	100.00%	2,100.00
	50120 · Plan Commission FICA	118.56	161.00	174.05	230.27	321.30	99.57%	160.30
	<b>Total Plan Commission</b>	1,668.56	2,261.00	2,449.05	3,240.27	4,521.30	99.97%	2,260.30
	<b>Emergency Government</b>							
	50140 · Emergency Gov't Expense	744.69	650.00	554.14	650.00	650.00	0.00%	0.00
	50150 · Emergency Gov't Wages	600.00	1,260.00	455.00	600.00	2,250.00	78.57%	990.00
	50160 · Emergency Gov't FICA	45.89	76.50	34.80	45.90	172.13	125.01%	95.63
	<b>Total Emergency Government</b>	1,390.58	1,986.50	1,043.94	1,295.90	3,072.13	54.65%	1,085.63
	<b>Clerk / Secretarial</b>							
	50320 · Office Supplies	1,727.41	2,500.00	1,373.32	2,500.00	2,500.00	0.00%	0.00

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	50330 · Office Equipment Maintenance	765.93	1,200.00	729.61	1,000.00	1,000.00	-16.67%	(200.00)
	50340 · Office Equipment Purchases	66.47	2,000.00	359.99	2,000.00	2,000.00	0.00%	0.00
	50343 · Clerk Cell Phone	0.00	0.00	0.00	0.00	480.00	100.00%	480.00
	50345 · IT Support	3,478.42	3,350.00	3,010.46	3,350.00	4,950.00	47.76%	1,600.00
	50350 · Deputy Clerk Wage	28,202.80	33,633.00	27,879.75	33,633.00	39,780.00	18.28%	6,147.00
	50360 · Deputy Clerk FICA	2,205.18	9,094.68	1,973.10	2,572.92	3,043.17	-66.54%	(6,051.51)
	50370 · Other Office Expenses	227.50	800.00	476.65	800.00	700.00	-12.50%	(100.00)
	50375 · Clerk's Office Continuing Ed	0.00	0.00	40.00	40.00	100.00	0.00%	100.00
	50440 · Clerk's Health Insurance	17,112.26	19,368.69	14,675.61	19,368.69	18,637.94	-3.77%	(730.75)
	50480 · Clerk Hourly Wage	58,390.67	68,400.00	55,651.50	68,400.00	67,392.00	-1.47%	(1,008.00)
	50485 · Clerk Retirement	4,003.27	4,750.05	3,839.96	4,750.05	4,716.42	-0.71%	(33.63)
	50486 · Clerk Longevity	408.49	441.28	0.00	441.28	470.23	6.56%	28.95
	50490 · Clerk Hourly FICA	4,043.90	5,266.36	3,359.94	5,266.36	5,191.46	-1.42%	(74.90)
	<b>Total Clerk / Secretarial</b>	<b>120,632.30</b>	<b>150,804.06</b>	<b>113,369.89</b>	<b>144,122.30</b>	<b>150,961.22</b>	<b>0.10%</b>	<b>157.16</b>
	<b>Elections</b>							
	50380 · Election Workers Wages	2,244.38	6,700.00	6,334.44	6,334.44	2,500.00	-62.69%	(4,200.00)
	50410 · Election Supplies	2,658.40	6,850.00	5,012.08	5,012.08	2,500.00	-63.50%	(4,350.00)
	<b>Total Elections</b>	<b>4,902.78</b>	<b>13,550.00</b>	<b>11,346.52</b>	<b>11,346.52</b>	<b>5,000.00</b>	<b>-63.10%</b>	<b>(8,550.00)</b>
	<b>Treasurer</b>							
	50500 · Treasurer Wages	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	50505 · Treasurer Retirement	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	50510 · Treasurer FICA	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	50520 · Treasurer Supplies	441.84	800.00	667.80	800.00	700.00	-12.50%	(100.00)
	<b>Total Treasurer</b>	<b>441.84</b>	<b>800.00</b>	<b>667.80</b>	<b>800.00</b>	<b>700.00</b>	<b>-12.50%</b>	<b>(100.00)</b>
	<b>Assessor</b>							
	50540 · Assessor Costs	10,351.30	10,440.00	9,696.78	10,440.00	10,540.00	0.96%	100.00
	50550 · Revaluation Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Assessor</b>	<b>10,351.30</b>	<b>10,440.00</b>	<b>9,696.78</b>	<b>10,440.00</b>	<b>10,540.00</b>	<b>0.96%</b>	<b>100.00</b>
	<b>Accounting</b>							
	50560 · Audit Costs	16,256.00	16,875.00	16,800.00	16,875.00	18,675.00	10.67%	1,800.00

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	50570 · Accounting Service Expense	2,509.93	2,200.00	0.00	2,200.00	2,800.00	27.27%	600.00
	50580 · Bank Charges	0.00	0.00	12.00	12.00	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>	<b>18,765.93</b>	<b>19,075.00</b>	<b>16,812.00</b>	<b>19,087.00</b>	<b>21,475.00</b>	<b>12.58%</b>	<b>2,400.00</b>
	<b>Judicial</b>							
	50200 · Judicial Judge Salaries	4,200.00	4,200.00	3,500.00	4,200.00	4,200.00	0.00%	0.00
	50210 · Judicial FICA	321.31	321.30	267.75	321.30	321.30	0.00%	0.00
	50220 · Judicial Education & Travel Exp	700.00	1,000.00	800.00	800.00	500.00	-50.00%	(500.00)
	50230 · Judicial Expenses	2,262.00	2,500.00	2,431.25	2,500.00	3,100.00	24.00%	600.00
	50280 · Judicial Court Clerk Salary	8,848.84	13,520.00	10,062.00	13,520.00	14,060.80	4.00%	540.80
	50281 · Judicial Court Deputy Clerk Sal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	50290 · Judicial Court Clerk FICA	691.31	1,034.28	703.61	1,034.28	1,075.65	4.00%	41.37
	50285 · Judicial Clerk Retirement	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Judicial</b>	<b>17,023.46</b>	<b>22,575.58</b>	<b>17,764.61</b>	<b>22,375.58</b>	<b>23,257.75</b>	<b>3.02%</b>	<b>682.17</b>
	<b>Legal</b>							
	50240 · Court Legal Expenses	21,147.50	27,242.95	21,956.40	27,242.95	28,000.00	2.78%	757.05
	50250 · Town Board Legal Expenses	42,756.17	40,336.54	25,733.47	32,000.00	32,500.00	-19.43%	(7,836.54)
	<b>Total Legal</b>	<b>63,903.67</b>	<b>67,579.49</b>	<b>47,689.87</b>	<b>59,242.95</b>	<b>60,500.00</b>	<b>-10.48%</b>	<b>(7,079.49)</b>
	<b>Property &amp; Liability Insurance</b>							
	50920 · Insurance - Town	27,241.00	29,409.77	29,201.21	29,201.21	30,661.27	4.26%	1,251.50
	<b>Total Property &amp; Liability Insurance</b>	<b>27,241.00</b>	<b>29,409.77</b>	<b>29,201.21</b>	<b>29,201.21</b>	<b>30,661.27</b>	<b>4.26%</b>	<b>1,251.50</b>
	<b>Town Hall</b>							
	50700 · Town Hall Utilities	8,089.51	9,600.00	6,900.21	9,600.00	6,350.00	-33.85%	(3,250.00)
	50710 · Town Hall Maintenance	5,857.81	7,000.00	5,053.56	7,000.00	6,300.00	-10.00%	(700.00)
	50720 · Town Hall Equipment	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%	0.00
	50730 · Town Hall Supplies	327.50	500.00	424.91	500.00	500.00	0.00%	0.00
	<b>Total Town Hall</b>	<b>14,274.82</b>	<b>18,100.00</b>	<b>12,378.68</b>	<b>18,100.00</b>	<b>14,150.00</b>	<b>-21.82%</b>	<b>(3,950.00)</b>
	<b>Flynn Hall</b>							
	50750 · Flynn Hall Expenses	2,132.99	2,000.00	2,020.21	2,020.21	2,425.00	21.25%	425.00
	50760 · Flynn Hall Utilities	7,414.03	8,000.00	6,224.26	8,000.00	8,000.00	0.00%	0.00

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	<b>Total Flynn Hall</b>	9,547.02	10,000.00	8,244.47	10,020.21	10,425.00	4.25%	425.00
	<b>Other General Government</b>							
	<b>50790 · 4091 CTH N Maintenance</b>	244.28	0.00	2,576.05	2,576.05	500.00	0.00%	500.00
	<b>50930 · Hydrite Chemical Settlement Exp</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>50940 · Illegal / Uncollectable Taxes</b>	0.00	0.00	0.02	0.02	0.00	0.00%	0.00
	<b>50950 · Unemployment Insurance</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Other General Government</b>	244.28	0.00	2,576.07	2,576.07	500.00	100.00%	500.00
	<b>Total General Government</b>	324,673.35	374,581.90	292,340.01	355,656.93	363,764.17	-2.89%	(10,817.73)
	<b>Public Safety</b>							
	<b>Law Enforcement</b>							
	<b>51010 · Sheriff's Contract</b>	424,148.71	494,761.60	356,107.79	494,761.60	531,287.43	7.38%	36,525.83
	<b>51020 · Facilities Lease</b>	11,264.93	11,433.90	11,433.92	11,433.92	11,605.41	1.50%	171.51
	<b>51030 · Police Station Utilities</b>	8,339.01	8,200.00	6,698.73	8,200.00	8,400.00	2.44%	200.00
	<b>51040 · Police Station Janitorial</b>	4,680.00	5,096.00	4,150.00	5,096.00	5,304.00	4.08%	208.00
	<b>51060 · Police Station Maintenance</b>	1,898.03	1,500.00	1,199.48	1,500.00	1,500.00	0.00%	0.00
	<b>51080 · Police - Facilities Taxes</b>	8,377.18	9,000.00	0.00	9,000.00	9,000.00	0.00%	0.00
	<b>51100 · Dane County Communications</b>	11,156.41	10,558.00	7,684.14	10,558.00	10,146.00	-3.90%	(412.00)
	<b>51130 · Police - Fuel</b>	11,621.22	13,000.00	7,716.01	10,000.00	12,000.00	-7.69%	(1,000.00)
	<b>51150 · Police - Supplies</b>	0.00	500.00	0.00	500.00	500.00	0.00%	0.00
	<b>51160 · Police - Communications</b>	1,388.16	1,500.00	1,143.18	1,500.00	1,000.00	-33.33%	(500.00)
	<b>Total Law Enforcement</b>	482,873.65	555,549.50	396,133.25	552,549.52	590,742.84	6.33%	35,193.34
	<b>Emergency Building</b>							
*	<b>50770 · Emergency Bldg. Maint</b>	59,040.87	115,466.90	112,438.67	115,466.90	43,539.00	-62.29%	(71,927.90)
	<b>Total Emergency Building</b>	59,040.87	115,466.90	112,438.67	115,466.90	43,539.00	-62.29%	(71,927.90)
	<b>Fire Protection</b>							
	<b>51200 · Town Owned Apparatus Expense</b>	12,016.41	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>51210 · Joint Owned Apparatus Expense</b>	25,907.38	41,000.00	20,834.36	41,000.00	40,000.00	-2.44%	(1,000.00)
	<b>51220 · Fire Fuel Expense</b>	6,022.11	14,500.00	6,504.79	12,000.00	12,000.00	-17.24%	(2,500.00)
	<b>51230 · Pleasant Springs Expense</b>	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>51240 · Equipment Expense</b>	173,188.72	34,650.00	35,118.44	35,118.44	37,150.00	7.22%	2,500.00

## Town of Cottage Grove 2025 DRAFT Budget

	2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense	Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
51250 · Telephone Expense	4,587.51	9,350.00	6,400.58	9,350.00	7,900.00	-15.51%	(1,450.00)
51260 · Insurance Expense	22,754.22	26,200.00	24,162.94	26,200.00	26,200.00	0.00%	0.00
51270 · Officer and Training Pay	37,700.00	41,600.00	32,629.98	41,600.00	41,600.00	0.00%	0.00
51280 · Training & Safety Expense	2,623.10	9,250.00	5,109.70	9,250.00	9,250.00	0.00%	0.00
51290 · Hazmat and Investigation	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
51300 · Personal & Records Expense	12,926.17	13,498.00	17,675.86	17,675.86	24,900.00	84.47%	11,402.00
51310 · Fire Preplan & Prevention	3,430.41	7,000.00	6,870.15	7,000.00	7,000.00	0.00%	0.00
51320 · Inspection Expense	147.57	500.00	927.90	927.90	500.00	0.00%	0.00
51330 · Fire Chief Expense	95.00	1,000.00	500.00	1,000.00	1,000.00	0.00%	0.00
51340 · Maintenance Contracts	13,742.10	19,925.00	7,900.92	19,925.00	21,225.00	6.52%	1,300.00
<b>Total Fire Protection</b>	<b>315,140.70</b>	<b>218,473.00</b>	<b>164,635.62</b>	<b>221,047.20</b>	<b>228,725.00</b>	<b>4.69%</b>	<b>10,252.00</b>
<b>EMS</b>							
51400 · EMS Expense	307,263.92	270,628.46	307,522.48	307,522.48	276,744.59	2.26%	6,116.13
<b>Total EMS</b>	<b>307,263.92</b>	<b>270,628.46</b>	<b>307,522.48</b>	<b>307,522.48</b>	<b>276,744.59</b>	<b>2.26%</b>	<b>6,116.13</b>
<b>Fire Inspection</b>							
51590 · Fire Inspection Expenses - TCG	1,695.00	2,000.00	855.00	2,000.00	1,710.00	-14.50%	(290.00)
51992 · Fire Inspection Expenses - TPS	0.00	0.00	345.00	345.00	690.00	0.00%	690.00
<b>Total Fire Inspection</b>	<b>1,695.00</b>	<b>2,000.00</b>	<b>855.00</b>	<b>2,000.00</b>	<b>1,710.00</b>	<b>-14.50%</b>	<b>(290.00)</b>
<b>Building Inspection</b>							
51530 · Building Inspection	50,716.45	45,000.00	23,052.17	45,000.00	45,000.00	0.00%	0.00
<b>Total Building Inspection</b>	<b>50,716.45</b>	<b>45,000.00</b>	<b>23,052.17</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>Total Public Safety</b>	<b>1,216,730.59</b>	<b>1,207,117.86</b>	<b>1,004,982.19</b>	<b>1,243,931.10</b>	<b>1,187,151.43</b>	<b>-1.65%</b>	<b>(19,966.43)</b>
<b>Public Works</b>							
<b>Highway Maintenance</b>							
51700 · Patrolman Health Insurance	59,899.98	63,610.85	54,462.08	63,610.85	68,817.02	8.18%	5,206.17
51710 · Longevity Pay	753.00	861.00	0.00	861.00	969.00	12.54%	108.00
51730 · Patrolman Wages	185,967.60	203,649.60	165,089.10	203,649.60	208,118.40	2.19%	4,468.80
51740 · Patrolman FICA	12,776.24	15,645.06	11,829.36	15,645.06	15,995.19	2.24%	350.13
51750 · Patrolman Retirement	12,712.37	14,111.23	11,364.63	14,111.23	14,531.57	2.98%	420.34
51760 · Gravel Expense	7,497.06	10,000.00	11,614.58	11,614.58	10,000.00	0.00%	0.00



## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	51770 · Contractor Expense	17,428.26	6,000.00	2,548.80	6,000.00	6,000.00	0.00%	0.00
	51780 · Sand and Salt Expense	25,283.78	37,000.00	23,429.43	37,000.00	37,000.00	0.00%	0.00
	51790 · Patch & Cold Mix	11,742.58	11,000.00	11,339.00	11,339.00	12,000.00	9.09%	1,000.00
	51800 · Crack Filler Expense	30,000.00	32,000.00	32,000.00	32,000.00	32,000.00	0.00%	0.00
	51810 · Seal Coating	80,707.00	80,000.00	80,000.00	80,000.00	80,000.00	0.00%	0.00
	51820 · Road Signs	5,530.70	11,975.00	11,632.13	11,975.00	6,000.00	-49.90%	(5,975.00)
	51830 · Bridge Expense	679.00	6,000.00	0.00	6,000.00	6,000.00	0.00%	0.00
	51840 · Tire Purchases & Expense	5,188.63	6,000.00	2,620.00	6,000.00	5,000.00	-16.67%	(1,000.00)
	51850 · Equipment Repairs & Maint	34,242.47	19,000.00	36,801.11	36,801.11	19,000.00	0.00%	0.00
	51860 · Garage Utilities	6,811.05	6,000.00	5,191.00	6,000.00	6,000.00	0.00%	0.00
	51870 · Garage Maintenance & Repairs	4,601.92	6,000.00	4,227.95	6,000.00	5,000.00	-16.67%	(1,000.00)
	51880 · Garage Equip. & Supplies	6,635.91	8,000.00	4,838.42	8,000.00	8,000.00	0.00%	0.00
	51890 · Fuel & Oil	24,303.97	33,000.00	19,854.05	33,000.00	34,000.00	3.03%	1,000.00
	51900 · Drug & Alcohol Testing	150.00	500.00	366.00	500.00	500.00	0.00%	0.00
	51910 · Culvert Expense	8,563.00	12,000.00	10,911.00	12,000.00	12,000.00	0.00%	0.00
	51920 · Center Stripping	1,304.74	2,000.00	1,914.22	2,000.00	2,000.00	0.00%	0.00
	51930 · Stormwater Expense	8,599.28	3,155.00	4,655.88	4,655.88	3,790.00	20.13%	635.00
	51950 · Patrolman Continuing Education	0.00	350.00	199.00	350.00	350.00	0.00%	0.00
	51980 · GIS Mapping ArcGIS	1,189.85	1,500.00	1,104.06	1,200.00	1,200.00	-20.00%	(300.00)
	52020 · Street Lighting Cost	1,753.18	1,950.00	1,507.81	1,850.00	1,850.00	-5.13%	(100.00)
	<b>Total Highway Maintenance</b>	<b>554,321.57</b>	<b>591,307.74</b>	<b>509,499.61</b>	<b>612,163.31</b>	<b>596,121.18</b>	<b>0.81%</b>	<b>4,813.44</b>
	<b>Highway Construction</b>							
	52000 · Highway Maintenance Contracts	359,520.10	544,159.82	522,400.27	522,400.27	466,620.92	-14.25%	(77,538.90)
	<b>Total Highway Construction</b>	<b>359,520.10</b>	<b>544,159.82</b>	<b>522,400.27</b>	<b>522,400.27</b>	<b>466,620.92</b>	<b>-14.25%</b>	<b>(77,538.90)</b>
	<b>Non-Hwy Maintenance</b>							
	51940 · Non-Hwy Wages	20,704.32	20,064.00	25,251.33	25,251.33	24,515.20	22.19%	4,451.20
	51970 · Non-Hwy FICA	1,583.89	1,534.90	1,931.74	1,931.74	1,875.41	22.18%	340.51
	51960 · Non-Hwy Retirement	1,407.85	1,384.42	1,754.97	1,754.97	1,703.81	23.07%	319.39
	<b>Total Non-Hwy Maintenance</b>	<b>23,696.06</b>	<b>22,983.32</b>	<b>28,938.04</b>	<b>28,938.04</b>	<b>28,094.42</b>	<b>22.24%</b>	<b>5,111.10</b>
	<b>Garbage and Refuse Collection</b>							

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	52100 · Refuse Collection - Curbside	194,248.19	203,524.00	165,793.96	203,524.00	229,288.00	12.66%	25,764.00
	<b>Total Garbage and Refuse Collection</b>	194,248.19	203,524.00	165,793.96	203,524.00	229,288.00	12.66%	25,764.00
	<b>Recycling</b>							
	52110 · Recycling	95,863.76	100,072.00	83,310.49	100,072.00	108,012.00	7.93%	7,940.00
	<b>Total Recycling</b>	95,863.76	100,072.00	83,310.49	100,072.00	108,012.00	7.93%	7,940.00
	<b>Solid Waste Disposal</b>							
	52111 · Compost Collection	289.99	500.00	458.23	500.00	850.00	70.00%	350.00
	<b>Total Solid Waste Disposal</b>	289.99	500.00	458.23	500.00	850.00	70.00%	350.00
	<b>Landfill</b>							
	52120 · Landfill Monitoring - Village	10,337.54	11,130.00	10,830.07	11,130.00	11,825.00	6.24%	695.00
	52140 · Landfill Monitoring - Town	13,564.51	15,370.00	13,871.49	15,370.00	15,675.00	1.98%	305.00
	Landfill - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Landfill</b>	23,902.05	26,500.00	24,701.56	26,500.00	27,500.00	3.77%	1,000.00
	<b>Total Public Works</b>	1,251,841.72	1,489,046.88	1,335,102.16	1,494,097.62	1,456,486.52	-2.19%	(32,560.36)
	<b>Culture, Education, Recreation</b>							
	52300 · Park Expense	51,046.51	15,500.00	4,709.83	5,000.00	10,500.00	-32.26%	(5,000.00)
	<b>Total Culture, Education, Recreation</b>	51,046.51	15,500.00	4,709.83	5,000.00	10,500.00	-32.26%	(5,000.00)
	<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	186.00	186.00	190.00	190.00	190.00	2.15%	4.00
	<b>Total Health and Human Services</b>	7,186.00	7,186.00	7,190.00	7,190.00	7,190.00	0.06%	4.00
	<b>Conservation and Development</b>							
	52160 · Yahara Wins Pilot Project	3,135.00	3,135.00	3,135.00	3,135.00	3,572.00	13.94%	437.00
	50180 · Town Planner	5,511.33	18,000.00	10,600.11	12,000.00	5,300.00	-70.56%	(12,700.00)
	52401 · Town Planning - Other	0.00	3,300.00	1,376.00	3,300.00	1,425.00	-56.82%	(1,875.00)
	52403 · Reimbursable Development Exp	0.00	0.00	3,159.80	3,159.80	0.00	0.00%	0.00
	<b>Total Conservation and Development</b>	8,646.33	24,435.00	18,270.91	21,594.80	10,297.00	-57.86%	(14,138.00)
	<b>Capital Outlay</b>							
	51832 · Uphoff Bridge Expense	11,631.34	0.00	0.00	0.00	0.00	0.00%	0.00
	51831 · Femrite Bridge Expense	(0.02)	0.00	0.00	0.00	0.00	0.00%	0.00

## Town of Cottage Grove 2025 DRAFT Budget

											2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense											Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
											0.00	0.00	0.00	0.00	39,500.00	0.00%	39,500.00
											0.00	48,500.00	48,500.01	48,500.01	3,482.50	-92.82%	(45,017.50)
											487,897.00	735,863.00	734,226.53	735,863.00	10,000.00	-98.64%	(725,863.00)
											0.00	0.00	0.00	0.00	5,000.00	0.00%	5,000.00
											13,142.40	97,000.00	234,054.54	234,054.54	125,932.25	29.83%	28,932.25
											0.00	137,000.00	137,243.54	137,243.54	0.00	-100.00%	(137,000.00)
											0.00	0.00	0.00	0.00	0.00%	0.00	
											0.00	36,894.02	0.00	36,894.02	37,309.52	1.13%	415.50
											0.00	0.00	0.00	0.00	3,482.50	0.00%	3,482.50
											512,670.72	1,055,257.02	1,154,024.62	1,192,555.11	224,706.77	-78.71%	(830,550.25)
											117,090.89	207,872.97	207,872.99	207,872.99	263,539.10	26.78%	55,666.13
											22,515.83	32,324.64	32,324.63	32,324.64	52,449.98	62.26%	20,125.34
											139,606.72	240,197.61	240,197.62	240,197.63	315,989.08	31.55%	75,791.47
											1,179.35	1,188.65	1,085.72	1,188.65	1,181.37	-0.61%	(7.28)
											279.65	155.35	146.28	155.35	50.63	-67.41%	(104.72)
											1,459.00	1,344.00	1,232.00	1,344.00	1,232.00	-8.33%	(112.00)
											141,065.72	241,541.61	241,429.62	241,541.63	317,221.08	31.33%	75,679.47
											3,513,860.94	4,414,666.27	4,058,049.34	4,561,567.19	3,577,316.97	-18.97%	(837,349.30)
											725,461.62	(367,576.08)	(147,302.28)	(386,226.32)	65,477.83	-117.81%	433,053.91
											0.00	350,000.00	312,411.58	312,411.58	350,000.00	0.00%	0.00
											0.00	0.00	0.00	0.00	0.00	0.00%	0.00
											556.42	0.00	0.00	0.00	0.00	0.00%	0.00
											0.00	0.00	0.00	0.00	0.00	0.00%	0.00
											0.00	6,000.00	6,000.00	6,000.00	0.00	-100.00%	(6,000.00)

## Town of Cottage Grove 2025 DRAFT Budget

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	43035 • Fire Dues Funds Applied	0.00	38,839.06	38,839.06	38,839.06	0.00	-100.00%	(38,839.06)
	43040 • Pleasant Springs Fire Funds	26,500.00	0.00	345.00	345.00	690.00	0.00%	690.00
	43050 • ATC Impact Fees Applied	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	43060 • Unassigned General Fund	0.00	75,862.02	234,054.54	234,054.54	0.00	-100.00%	(75,862.02)
	43070 • ESB PropertyRepairFunds Applied	17,701.70	0.00	7,050.06	7,050.06	0.00	0.00%	0.00
	43080 • Future Park Expense Funds Appli	21,047.33	0.00	0.00	0.00	0.00	0.00%	0.00
	Fund Balance Applied - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Fund Balance Applied</b>	<b>65,805.45</b>	<b>120,701.08</b>	<b>286,288.66</b>	<b>286,288.66</b>	<b>690.00</b>	<b>-99.43%</b>	<b>(120,011.08)</b>
	<b>Liberty Cemetery Fund Revenue</b>							
	41960 • Liberty Cemetery Funds Interest	2.78	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Liberty Cemetery Fund Revenue</b>	<b>2.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
	<b>Total Other Income</b>	<b>65,808.23</b>	<b>470,701.08</b>	<b>598,700.24</b>	<b>598,700.24</b>	<b>350,690.00</b>	<b>-25.50%</b>	<b>(120,011.08)</b>
	<b>Other Expense</b>							
	<b>Contributions to Assigned/Restricted Funds</b>							
	60110 • Pleasant Springs Fund Contrib	65,688.13	63,125.00	63,125.00	63,125.00	63,756.25	1.00%	631.25
	60101 • ESB Fund Contributions	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	0.00%	0.00
	<b>Total Contributions to Fund Balance</b>	<b>105,688.13</b>	<b>103,125.00</b>	<b>103,125.00</b>	<b>103,125.00</b>	<b>103,756.25</b>	<b>1.00%</b>	<b>631.25</b>
	<b>Liberty Cemetery Fund Expense</b>							
	52200 • Cemetery Expense	170.87	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>Total Liberty Cemetery Fund Expense</b>	<b>170.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
	53020 • Debt Service - Short Term Notes	323,790.00	0.00	0.00	0.00	312,411.58	0.00%	312,411.58
	<b>Total Other Expense</b>	<b>429,649.00</b>	<b>103,125.00</b>	<b>103,125.00</b>	<b>103,125.00</b>	<b>416,167.83</b>	<b>303.56%</b>	<b>313,042.83</b>
	<b>Net Other Income</b>	<b>(363,840.77)</b>	<b>367,576.08</b>	<b>495,575.24</b>	<b>495,575.24</b>	<b>(65,477.83)</b>	<b>-117.81%</b>	<b>(433,053.91)</b>
	<b>Net Change</b>	<b>361,620.85</b>	<b>0.00</b>	<b>348,272.96</b>	<b>109,348.92</b>	<b>(0.00)</b>	<b>0%</b>	<b>(0.00)</b>
	Town Levy		1,559,381			1,916,098		
	Assessed Value		544,132,100			547,558,000		
	Town Mill Rate (per \$1,000)		2.8658			3.4994		
	Taxes per 300,000		859.74			1,049.81	22%	190.06

# Town of Cottage Grove 2025 DRAFT Budget

## Notes

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

All ended in 2024

Estimate Received September 15th

Estimate from last Year  
constant amount

Estimate received in October

Estimate from last year

Estimate from last year

Estimate from Last Year

Amount Received August 15th

Fixed amount after 2020

Vilas Culvert replaced in 2024\*\*

Gaston, Buss, Kristy

Estimate Received October 1st

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

MG Soccer reimbursement

Utilities and insurance

Estimates from Atty. And Planner

Estimate 3%

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Random guess...

Sale of 2010 International

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Western Star Equipment Package

Per diems up, but some are PC & EG

Includes board members

Includes board members 5 x 35 x 12



# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Town Web increase

Jen up to 3 days per week

New - used to be in Town Board

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Quickbooks increase

Estimate from Wcole

includes \$6000 for developers

Horton Estimates 5%

Save with phone change

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Capt. Porter Estimate for 2024

Phone discount for tradein

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Finalized in late October\*\*\*

New account for tracking

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

Permaseal Roof

50% town

Ambulance Replacement in 2025

2025 Road Maintenance

# Town of Cottage Grove 2025 DRAFT Budget

**Notes**

Wages currently at a 4.0% increase. CPI is certified at 3.2% by the DOR

for PS fire inspections