

Town of Cottage Grove

2025 Budget Adopted 12-02-2024

		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	1,916,046.00	22.87%	356,665.00
	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
	Total Taxes	1,780,815.34	1,564,309.52	1,569,012.91	1,573,665.55	1,916,304.00	22.50%	351,994.48
	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
	40580 · IRA Energy Incentives	0.00	0.00	0.00	0.00	16,823.00	0.00%	16,823.00
	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 Budget Adopted 12-02-2024

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	Total Intergovernmental Revenue	552,984.51	562,930.52	439,095.12	573,942.95	561,939.66	-0.18%	(990.86)
	Licenses and Permits							
	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
	Total Licenses and Permits	115,104.15	95,150.00	67,795.87	89,911.00	101,800.00	6.99%	6,650.00
	Fines, Forfeiture and Penalties							
	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
	Total Fines, Forfeiture and Penalties	50,717.35	45,000.00	103,494.38	110,000.00	110,000.00	144.44%	65,000.00
	Public Charges For Services							
	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	727.01	3.89%	27.22
	41210 · Refuse Collection	190,759.75	194,052.72	194,052.72	194,052.72	198,366.86	2.22%	4,314.14
	41230 · Recycling Collection	87,472.71	95,841.75	95,841.75	95,841.75	99,630.61	3.95%	3,788.86
	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
	Total Public Charges For Services	315,095.71	319,094.26	312,121.25	312,765.77	309,724.48	-2.94%	(9,369.78)
	Intergovernmental Charges							
	40570 · Landfill Compensation Fee	61,839.72	65,179.06	63,489.56	63,489.56	65,394.25	0.33%	215.19
	41640 · Village Fire Payments	194,440.86	633,488.24	573,829.60	633,488.24	155,982.92	-75.38%	(477,505.32)

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	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
	Total Intergovernmental Charges	375,441.76	852,822.42	842,144.15	909,136.71	343,119.59	-59.77%	(509,702.83)
	Miscellaneous Income							
	Investment Income							
	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
	Total Investment Income	133,003.58	70,100.00	147,092.34	155,102.93	100,100.00	42.80%	30,000.00
	Rent							
	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
	Total Rent	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
	41250 • Misc Grants/Incentives	0.00	0.00	0.00	0.00	731.00	0.00%	731.00
	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
	42245 • Sales Tax Discount	10.00	10.00	0.00	10.00	10.00	0.00%	0.00

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Ordinary Income/Expense				Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
			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
			Total Miscellaneous Income	228,246.64	114,065.57	180,365.48	209,200.99	190,723.15	67.20%	76,657.58
			Other Financing Sources							
			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)
			Total Other Financing Sources	820,917.10	493,717.90	396,717.90	396,717.90	125,935.25	-74.49%	(367,782.65)
			Total Revenue	4,239,322.56	4,047,090.19	3,910,747.06	4,175,340.87	3,659,546.13	-9.58%	(387,544.06)
			Expenditures							
			General Government							
			Town Board							
			50000 • Board Salaries	16,900.04	17,000.00	11,016.70	14,616.70	17,000.00	0.00%	0.00
			50100 • 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
			Total Town Board	34,285.81	28,000.50	19,099.12	23,808.93	28,000.50	0.00%	0.00
			Plan Commission							
			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
			Total Plan Commission	1,668.56	2,261.00	2,449.05	3,240.27	4,521.30	99.97%	2,260.30
			Emergency Government							
			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
			Total Emergency Government	1,390.58	1,986.50	1,043.94	1,295.90	3,072.13	54.65%	1,085.63
			Clerk / Secretarial							
			50320 • Office Supplies	1,727.41	2,500.00	1,373.32	2,500.00	2,500.00	0.00%	0.00
			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

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Ordinary Income/Expense						Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
					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)
					Total Clerk / Secretarial	120,632.30	150,804.06	113,369.89	144,122.30	150,961.22	0.10%	157.16
					Elections							
					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)
					Total Elections	4,902.78	13,550.00	11,346.52	11,346.52	5,000.00	-63.10%	(8,550.00)
					Treasurer							
					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)
					Total Treasurer	441.84	800.00	667.80	800.00	700.00	-12.50%	(100.00)
					Assessor							
					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
					Total Assessor	10,351.30	10,440.00	9,696.78	10,440.00	10,540.00	0.96%	100.00
					Accounting							
					50560 · Audit Costs	16,256.00	16,875.00	16,800.00	16,875.00	18,675.00	10.67%	1,800.00
					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

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	Total Accounting	18,765.93	19,075.00	16,812.00	19,087.00	21,475.00	12.58%	2,400.00
	Judicial							
	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
	Total Judicial	17,023.46	22,575.58	17,764.61	22,375.58	23,257.75	3.02%	682.17
	Legal							
	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)
	Total Legal	63,903.67	67,579.49	47,689.87	59,242.95	60,500.00	-10.48%	(7,079.49)
	Property & Liability Insurance							
	50920 · Insurance - Town	27,241.00	29,409.77	29,201.21	29,201.21	30,661.27	4.26%	1,251.50
	Total Property & Liability Insurance	27,241.00	29,409.77	29,201.21	29,201.21	30,661.27	4.26%	1,251.50
	Town Hall							
	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
	Total Town Hall	14,274.82	18,100.00	12,378.68	18,100.00	14,150.00	-21.82%	(3,950.00)
	Flynn Hall							
	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
	Total Flynn Hall	9,547.02	10,000.00	8,244.47	10,020.21	10,425.00	4.25%	425.00
	Other General Government							
	50790 · 4091 CTH N Maintenance	244.28	0.00	2,576.05	2,576.05	500.00	0.00%	500.00
	50930 · Hydrite Chemical Settlement Exp	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

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

Town of Cottage Grove 2025 Budget Adopted 12-02-2024

						2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense						Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
					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
					Total Fire Protection	315,140.70	218,473.00	164,635.62	221,047.20	228,725.00	4.69%	10,252.00
					EMS							
					51400 · EMS Expense	307,263.92	270,628.46	307,522.48	307,522.48	276,744.59	2.26%	6,116.13
					Total EMS	307,263.92	270,628.46	307,522.48	307,522.48	276,744.59	2.26%	6,116.13
					Fire Inspection							
					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
					Total Fire Inspection	1,695.00	2,000.00	855.00	2,000.00	1,710.00	-14.50%	(290.00)
					Building Inspection							
					51530 · Building Inspection	50,716.45	45,000.00	23,052.17	45,000.00	45,000.00	0.00%	0.00
					Total Building Inspection	50,716.45	45,000.00	23,052.17	45,000.00	45,000.00	0.00%	0.00
					Total Public Safety	1,216,730.59	1,207,117.86	1,004,982.19	1,243,931.10	1,187,151.43	-1.65%	(19,966.43)
					Public Works							
					Highway Maintenance							
					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
					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)

Town of Cottage Grove 2025 Budget Adopted 12-02-2024

					2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense					Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
				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)
				Total Highway Maintenance	554,321.57	591,307.74	509,499.61	612,163.31	596,121.18	0.81%	4,813.44
				Highway Construction							
				52000 · Highway Maintenance Contracts	359,520.10	544,159.82	522,400.27	522,400.27	427,291.99	-21.48%	(116,867.83)
				Total Highway Construction	359,520.10	544,159.82	522,400.27	522,400.27	427,291.99	-21.48%	(116,867.83)
				Non-Hwy Maintenance							
				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
				Total Non-Hwy Maintenance	23,696.06	22,983.32	28,938.04	28,938.04	28,094.42	22.24%	5,111.10
				Garbage and Refuse Collection							
				52100 · Refuse Collection - Curbside	194,248.19	203,524.00	165,793.96	203,524.00	228,829.00	12.43%	25,305.00
				Total Garbage and Refuse Collection	194,248.19	203,524.00	165,793.96	203,524.00	228,829.00	12.43%	25,305.00
				Recycling							
				52110 · Recycling	95,863.76	100,072.00	83,310.49	100,072.00	107,796.00	7.72%	7,724.00
				Total Recycling	95,863.76	100,072.00	83,310.49	100,072.00	107,796.00	7.72%	7,724.00
				Solid Waste Disposal							
				52111 · Compost Collection	289.99	500.00	458.23	500.00	850.00	70.00%	350.00

Town of Cottage Grove 2025 Budget Adopted 12-02-2024

		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	Total Solid Waste Disposal	289.99	500.00	458.23	500.00	850.00	70.00%	350.00
	Landfill							
	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
	Total Landfill	23,902.05	26,500.00	24,701.56	26,500.00	27,500.00	3.77%	1,000.00
	Total Public Works	1,251,841.72	1,489,046.88	1,335,102.16	1,494,097.62	1,416,482.59	-4.87%	(72,564.29)
	Culture, Education, Recreation							
	52300 · Park Expense	51,046.51	15,500.00	4,709.83	5,000.00	10,500.00	-32.26%	(5,000.00)
	Total Culture, Education, Recreation	51,046.51	15,500.00	4,709.83	5,000.00	10,500.00	-32.26%	(5,000.00)
	Health and Human Services							
	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
	Total Health and Human Services	7,186.00	7,186.00	7,190.00	7,190.00	7,190.00	0.06%	4.00
	Conservation and Development							
	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
	Total Conservation and Development	8,646.33	24,435.00	18,270.91	21,594.80	10,297.00	-57.86%	(14,138.00)
	Capital Outlay							
	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
	52502 · 4091 CTH N Capital Outlay	0.00	0.00	0.00	0.00	39,500.00	0.00%	39,500.00
	52504 · Town Hall Capital Outlay	0.00	48,500.00	48,500.01	48,500.01	36,739.50	-24.25%	(11,760.50)
	52530 · Fire Protection Equip. Outlay	487,897.00	735,863.00	734,226.53	735,863.00	10,000.00	-98.64%	(725,863.00)
	52540 · Fire Protect. Building Outlay	0.00	0.00	0.00	0.00	5,000.00	0.00%	5,000.00
	52550 · Highway Equipment Outlay	13,142.40	97,000.00	234,054.54	234,054.54	125,932.25	29.83%	28,932.25
	52570 · Local Highway Outlay	0.00	137,000.00	137,243.54	137,243.54	0.00	-100.00%	(137,000.00)
	52580 · Other Capital Outlay	0.00	0.00	0.00	0.00	23,550.00	0.00%	23,550.00
	52590 · EMS Capital Outlay	0.00	36,894.02	0.00	36,894.02	37,309.52	1.13%	415.50

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		2023	2024	2024	2024	2025	% change	\$ Change
Ordinary Income/Expense		Actual	Budget	Jan 1 - Nov 15, 24	Estimated Final	Budget		
	52610 · Flynn Hall Capital Outlay	0.00	0.00	0.00	0.00	3,482.50	0.00%	3,482.50
	Total Capital Outlay	512,670.72	1,055,257.02	1,154,024.62	1,192,555.11	281,513.77	-73.32%	(773,743.25)
	Debt Service							
	Debt Repayment							
	52700 · Debt Service - Principal	117,090.89	207,872.97	207,872.99	207,872.99	263,539.10	26.78%	55,666.13
	52720 · Debt Service - Interest - Other	22,515.83	32,324.64	32,324.63	32,324.64	52,398.24	62.10%	20,073.60
	Total Debt Repayment	139,606.72	240,197.61	240,197.62	240,197.63	315,937.34	31.53%	75,739.73
	Capital Lease							
	52750 · Capital Lease - Principal	1,179.35	1,188.65	1,085.72	1,188.65	1,181.37	-0.61%	(7.28)
	52760 · Capital Lease - Interest	279.65	155.35	146.28	155.35	50.63	-67.41%	(104.72)
	Total Capital Lease	1,459.00	1,344.00	1,232.00	1,344.00	1,232.00	-8.33%	(112.00)
	Total Debt Service	141,065.72	241,541.61	241,429.62	241,541.63	317,169.34	31.31%	75,627.73
	Total Expenditures	3,513,860.94	4,414,666.27	4,058,049.34	4,561,567.19	3,594,068.30	-18.59%	(820,597.97)
	Net Ordinary Income	725,461.62	(367,576.08)	(147,302.28)	(386,226.32)	65,477.83	-117.81%	433,053.91
	Other Income/Expense							
	Other Income							
	53010 · Proceeds of Short Term Notes	0.00	350,000.00	312,411.58	312,411.58	350,000.00	0.00%	0.00
	Fund Balance Applied							
	43000 · Hydrate Chemicals Funds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	43010 · Welcome Sign Funds	556.42	0.00	0.00	0.00	0.00	0.00%	0.00
	43020 · Sick Leave Funds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	43030 · Highway Maintenance Funds	0.00	6,000.00	6,000.00	6,000.00	0.00	-100.00%	(6,000.00)
	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
	Total Fund Balance Applied	65,805.45	120,701.08	286,288.66	286,288.66	690.00	-99.43%	(120,011.08)
	Liberty Cemetery Fund Revenue							

