Village of Cottage Grove Notice of Public Meeting

FINANCE & PERSONNEL COMMITTEE

Tuesday, October 13, 2020 5:30 P.M.

Due to the COVID-19 pandemic, this meeting will take place virtually via Zoom. Please join the meeting from your computer, tablet or smartphone by visiting https://zoom.us/j/93168778513?pwd=WFhmRXh3U2xiTTJqSWNaeTdxZDQxdz09

You can also participate via phone by dialing 1 312 626 6799 *and use Meeting ID:* 931 6877 8513 *# When asked for your Participant ID, just press # when asked for the Passcode enter 221.*

You may also choose to participate by providing public comment prior to the meeting via email to Village Clerk Lisa Kalata: lkalata@village.cottage-grove.wi.us

1. Call To Order
2. Determination Of Quorum And That The Agenda Was Properly Posted
3. PUBLIC APPEARANCES-Public's Opportunity To Speak About Any Subject That Is Not A Specific Agenda Item
4. Discuss And Consider The Minutes Of The Finance & Personnel Committee Meeting From October 14, 2020.

   Documents:

   10-14-19 FINANCE AND PERSONNEL MINUTES.PDF

5. Review Draft 2021 Budget Proposals And Discuss And Consider Recommendation To The Village Board.

   Documents:

   2021 BUDGET MEMOS - FINANCE COMMITTEE.PDF
   NARRATIVE FOR 2021 BUDGET - LEVY FUNDS.PDF
   2021 BUDGET - MAIN FILE - LEVY FUNDS.PDF
   CAPITAL PLAN 2021-2025.PDF

6. Adjournment

This agenda has been prepared by Staff for use at the meeting as listed above. Any item on the agenda is subject to final action. Notice: Persons needing special accommodations should call 608-839-4704 at least 24 hours prior to the meeting.

It is possible that members of and possibly a quorum of members of other governmental bodies may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Village of Cottage Grove

FINANCE AND PERSONNEL COMMITTEE

Monday, October 14, 2019

MINUTES

1. **Call to Order**
   Village President John Williams called the meeting to order at 6:30 p.m.
2. **Determination of Quorum and that the Agenda was properly posted**
   It was determined that there was a quorum of members present and that the agenda was properly posted. Committee members present were: Troy All, Heidi Murphy, John Williams, Ron Buzzell and Jim Elmore. Staff present were: Administrator Matt Giese, Treasurer Deb Winter, Clerk Lisa Kalata, Police Chief Dan Layber, Director of Public Works and Properties JJ Larson, Parks, Recreation & Forestry Director Sean Brusegar.
3. **PUBLIC APPEARANCES –** *Public's Opportunity to Speak About Any Subject That Is Not A Specific Agenda Item.*
   None
4. **Discuss and Consider the minutes of the Finance & Personnel Committee Meeting from August 26, 2019.**
   Motion by Murphy to approve the minutes of the August 26, 2019 Finance & Personnel Committee Meeting as read, seconded by Elmore. **Motion** carried with a voice vote of 4-0-1 with Allen abstaining.
5. **Discuss and Consider Recommendation of Top Banking Proposals to the Village of Cottage Grove.**
   Giese introduced Ken Herdeman of Ehler's Investment Partners. Mr. Herdeman went through a presentation outlining the 7 banks which responded to the Village's Banking RFP. **Motion** by Elmore to approve Ehler's Recommendation of Top Banking Proposals to the Village of Cottage Grove, seconded by Allen. **Motion** carried with a voice vote of 5-0-0.
6. **Review Draft 2020 Budget Proposals and Discuss and Consider Recommendation to The Village Board.**
   Administrator Giese reviewed his Budget Memo and walked through the budget process so far highlighting the adjustments made to the Committee Budgets to be more in line with the earlier approved Financial Management Plan. The Department Heads then presented their Budget Memos which were for requested budget items that are above and beyond normal operating expenses. There was discussion on the possibility of adding $10,000 to the Community Development Authority (CDA) budget to help with upcoming development projects. There was discussion by Allen regarding the Splash Pad and Shelter project and a suggestion to add a referendum question on the November ballot to hear public input on this topic. **Motion** made by Murphy to approve the Draft 2020 Budget Proposals and Recommend approval to the Village Board with the condition of looking into adding $10,000 to the CDA budget, seconded by Elmore. **Motion** carried with a voice vote of 4-1-0 with Allen voting nay.
7. **Motion** by Allen to adjourn at 9:07 p.m., seconded by Murphy. **Motion** carried with a voice vote of 5-0-0.

Deb Winter, Treasurer
Village of Cottage Grove
Approved:

These minutes represent the general subject matter discussed in this meeting but do not reflect a verbatim documentation of the subjects and conversations that took place.

Village of Cottage Grove

Village Administrator Memo

10.8.20

To: Finance Committee

Re: 2021 Draft Budget Review

Please read through this memo prior to your review of the current draft budget proposals. Please also see the attached memos that explain specific projects/initiatives/proposals. Department Head staff will be present at the meeting to further discuss specific projects and requests.

2021 Budget Notes

-2019 tax levy for 2020 budget: $4,220,470
-State allowed tax levy for 2021 budget: $4,829,430
-2019 assessed value (TID out): $599,323,436
-2020 estimated assessed value (TID out): $724,294,100 (20.9% increase)
-Village Financial Management Plan levy for 2021 budget: $4,459,891 (5.7% increase)

Approximate tax impact:
-2019 tax rate $7.04 per $1,000 of value ($1,761 on $250,000 home)
-2020 FMP proposed tax rate $6.16 per $1,000 of value ($1,847 on $300,000 home)

- Equals $86 increase on average tax bill (4.9% increase)

--Note: tax impact figures based on an estimated assessed value (TID out) per FMP.
--2020 "average" Village home is assessed at about $300,000 due to revaluation.

-Committee/Department requested levy for 2021 budget: $4,522,120

- $301,650 increase ($62,229 over the Financial Management Plan approved levy)
- 7.2% levy increase
- $123 increase on the average tax bill (7% increase)

-Administrator recommended tax levy for 2021 budget: $4,428,139

- $207,669 increase ($31,752 under the Financial Management Plan approved levy)
- 4.9% levy increase
- $72 increase on the average tax bill (4.1% increase)

Items of note impacting the General Fund budget (Fund 100)

Note: the following figures reflect the requested expense or increase in expense over 2020.

- $14,000 increase to State Transportation Aid revenue
- $17,000 increase to investment income
- $35,000 reduction in School Resource Officer revenue due to school being virtual
- $30,000 increase for Legal Counsel to reflect new Attorney's rates
- $10,000 reduction in Crossing Guards expense due to school being virtual
- $39,000 increase in Village's share towards DGEMS
- $7,000 increase in Public Works wages, which reflects 10% General Fund share of an additional Utility employee
- $4,000 increase in Colonial Club contribution request
- $14,000 increase in Parks and Playgrounds operating expense for annual Bakken Park splash pad and shelter maintenance

Note: Building inspection related revenues are expected to increase significantly, but there are corresponding expenses that lead building inspection to break even and have no budget impact.

Item of note impacting Street Tree Fund/Forestry Budget

- $5,000 increase in operating expense (memo attached)

Items in the Village Capital Plan for 2021

Note: costs reflect Capital Fund impact (other funds such as the Water or Sewer Utility pick up portions of some of these costs)

- Wing mower: $28,000
- Paint striper: $6,000
- Police squad replacement: $49,000
- Exercise equipment for Wellness Program: $2,000
- Village Hall parking lot repaving: $78,000
- Annual road repaving program: $126,000
- Technology upgrades: $25,000
- ADA compliance projects: $10,000
- Natvig Landfill gas vent wells: $22,000
- CDA capital projects: $10,500
- Village building maintenance: $28,000
- DGEMS Ambulance payment (year 1 of 2): $53,000

Park Development Fund projects (non-levied monies funded via developers)

- Westlawn 4th Addition Park Playground: $80,000

TID #5 Project

- CTH N Bike Path extension (phase 2): 450,000
    - There is a Dane County grant that the Village plans to apply for, which could fund up to half of the project.

TID 10: North Grove Corporate Park (NGCP)

- Public infrastructure projects: $4.4 Million
    - Sanitary sewer, lift station and force main, watermain, storm sewer, CTH TT improvements, and NGCP internal road

Note: These projects are only a placeholder while development negotiations continue. The developer would need to successfully request this funding from the Village Board.

2021 Planned Borrowing

- Glacial Drumlin Trail extension/Clark Street and Grove Street reconstruction: $3.5 Million ($554,000 expected to be covered by reimbursable grant funding)
- BB West Urbanization (from Damascus to Buss Rd.) and Signalized intersection
    - The project's scope is undergoing an updated needs assessment and traffic engineering analysis given slowing development in the area. Final cost figures are expected later this Fall.

In Conclusion

As you review these materials and the proposed budget, please keep in mind that the document is in draft form and still has about a month and a half worth of revisions until it is finalized. Following the Finance Committee's review and recommendation, the Village Board will be holding a workshop on October 26th, with the hope of having an approved preliminary budget at the end of the meeting. Following the workshop, a public hearing on the budget will be scheduled for November 16th. In the interim, the Village will publish the budget and provide at least a 15 - day notice for the hearing. The budget will be made available both online and at Village Hall for review by the public. The Board could choose to approve the final budget at the November 16th or December 2nd meetings. Tax bills are due to be mailed out by December 21st.

As always, please let me know if you have any questions or would like to discuss anything further. You may call my cell phone (listed below) anytime. Thank you.

Sincerely,

Matt Giese

Village Administrator
920.254.5966

2021 Budget Request

MEMO DATE: October 2, 2020

TO: Finance & Personnel Committee and Village Board
CC: Matt Giese – Village Administrator

FROM: JJ Larson – Director of Public Works & Utilities

RE: Public Works Operating Budget

OVERVIEW/BACKGROUND
The economic impact of the pandemic has brought challenges to municipal finances, and further impacts are anticipated across the state and nation. With that in mind the 2021 operating budget request is around a 1% overall increase (not including any increases for wages/benefits) for the General Fund portion of our Department.

ITEMS OF NOTE IN THE BUDGET

- The Operating budget includes an additional $7,300 to fund 10% of a newly created Utility position in 2021. While this position will primarily be working on Water & Sewer related responsibilities; there will be some work that falls under Public Works and therefore will be funded by the levy (additional memo included).
- The proposed budget includes a request for an additional $6,000 for "Sustainability Initiatives." This could be used to fund programs like the rain barrel or compost barrel programs other municipalities offer their residents. These funds could also be used for any number of other incentives, outreach, or education programs with a Sustainability focus in 2021.
- I've requested a small increase in Engineering Professional Services to ensure that our Department can continue to work closely and collaboratively with Kevin as we transition from long-time Village Engineer, Mike Maloney.
- The proposed budget also includes a small increase in Street Maintenance due to a 4.1% increase in salt pricing through the State contract.
- Another small increase is proposed in the Sidewalk line in order to continue our good progress.
- Similar to the Sustainability Initiatives, there is an increase in the "Beautification" line. There has been interest from the Board in pursuing various small projects to make our streets and sidewalks more appealing and these funds could be used for any specific project ideas that may be proposed.
- There are increases requested in the "Refuse" and "Landfill" lines as well; these are there to ensure that we have money to continue to manage our brush and compost. It is getting significantly more expensive annually to grind and dispose of our brush pile.
- Also, note there is only one Stormwater Intern position, and the Seasonal positions have been removed from the budget proposal.

BOARD PRIORITIES

While this budget proposal is virtually no increase, there are opportunities to align with some of the stated Board priorities. Depending on specific direction and projects, we can utilize relatively small amounts to encourage our residents to go green; whether it's by adding a rain barrel, composting their household waste, or adding a rain garden. We may also use funds from the Water & Sewer Utilities to work on similar projects and educational opportunities that would directly benefit water quality, the environment, and our residents.

The Board is also prioritizing Equity, Inclusivity and Race. I take great pride in the work we do in Public Works because the work we do is done for all residents, business owners, employees and visitors regardless of the color of their skin, where they were born, or how much money they make. We plow every street, fix every sidewalk and fill every pothole for everyone.

The Board also prioritizes fiscal responsibility. I contend that our Department is the embodiment of fiscally conservative, responsible, efficient service provision.

COMMITTEE RECOMMENDATION

The Public Works Committee recommended approval of the budget as presented.

PUBLIC WORKS STAFF REPORT

MEMO DATE:	October 2, 2020
TO: CC:	Finance & Personnel Committee and Village Board Matt Giese – Village Administrator
FROM:	JJ Larson – Village Director of Public Works & Utilities
RE:	**Addition of Utility position**

BACKGROUND

As this Committee/Board is well aware, our Department is very lean when compared to similar communities. With the exception of our Foreman and half-time Forester, the staff all have the same position descriptions and share responsibility for all the work we do. In recent years, there has been a steady increase in the number of utility locate requests; which we are legally obligated to respond to; often on tight timelines. Our staff currently rotates the locate duties between staff weekly, but more and more time is being spent on these locate tickets, taking yet more staff time away from the work Marty and his team have to do. Likewise, we have seen an increasing number of right-of-way permit requests; of all sizes. These are typically reviewed and handled by me but following up on complete restoration, any corrective actions and close-out of all of the smaller ones can take significant time. Given that these duties alone could fill one FTE, I plan to propose a new position to the Utility Commission when we are discussing the Water and Sewer budgets in the coming months. When the locating and permitting work is slow; this position will also handle other preventive maintenance tasks that fall under the Water & Sewer Utilities purview like valve exercising, system mapping updates, manhole inspections, hydrant maintenance and flushing and could be utilized to assist in water meter maintenance. The intent is to also have this position take over winter plowing operations at the water and sewer facilities.

This planned position will typically report directly to the Director but may work under the Foreman in certain instances. The proposal calls for funding the position 45% Sewer, 45% Water and 10% General Fund given the nature of the responsibilities.

STAFF OVERVIEW

Having a position take on these utility-specific duties will ease the overall load on the rest of our staff by freeing up the increasing amount of time spent on legally-required responsibilities. Factoring a wage of $22/hour and benefits, the General Fund portion of this proposed position would be around $7,300 annually.

COMMITTEE RECOMMENDATION

The Public Works Committee recommended approval of the budget as presented.

2021 Budget Request

MEMO DATE: September 28, 2020

TO: Finance & Personnel Committee

FROM: Sean Brusegar, CPRP – Director of Parks, Recreation & Forestry

RE: **Splash Pad Shelter Operating Cost Increase**

OVERVIEW/BACKGROUND

The 2021 Parks, Recreation & Forestry budget includes a new budget line for the Bakken Park shelter and splash pad maintenance. $14,400 will be used for splash pad electrical, water and sewer usage, chemical and maintenance costs. This budget line will also include internet service for the security cameras.

This budget increase was approved with the splash pad & shelter project for the 2020 budget cycle.

FINANCIAL IMPACT/FUNDING SOURCE

$14,400 will come from the tax levy.

2021 Budget Request

MEMO DATE: October 6th, 2020

TO: Finance & Personnel Committee

FROM: Derek Westby – Cable TV Coordinator

RE: 2021 CIP Equipment Purchases

OVERVIEW/BACKGROUND

In 2021 the cable department will be seeking the following purchases:

1. Replacement of the village board room camera system. The existing camera system is very outdated and has too few cameras to properly record and broadcast a Village Board meeting. This cost will replace the two cameras with four HD cameras as well as a fully capable HD switcher that can handle HD streaming to YouTube as well as hybrid meetings. **Requested budget amount: $18,000**
2. Installation of audience speakers in the Village Board Room. There have been request from audience members and trustees to have speakers installed so that audience members can hear the microphones. This requires a bit more than just an amp and speakers as feedback eliminators are also needed to manage the sound in the room. This cost would allow for installation of two speakers in the drop ceiling portion of the room. **Requested budget amount: $1,600**

FUNDING SOURCE

Capital Fund

COMMITTEE RECOMMENDATION

The Public Relations Committee recommends $20,000 be allocated to the Capital Fund for the expenses described above.

2021 Budget Request

MEMO DATE: October 5, 2020
MEETING DATE:

TO: Finance Committee

FROM: Chief Dan Layber, Police Department

RE: **Budget Request – New Squad 2021**

OVERVIEW/BACKGROUND

The Police Department is requesting a new squad car for 2021 as part of our capital replacement plan for our fleet of squads. The 2021 squad would replace a 2009 Ford Crown Victoria that has outlived its usefulness to our department. The squad would be removed from the fleet and sold on the open market with the minimal proceeds returned to the village's general fund.

FINANCIAL IMPACT The squad replacement will be close to the budgeted $49,000 due to the cost of the new vehicle itself, along with the equipment necessary to upfit it such as a cage insert, new emergency lights, siren, push bar, center console, radio, etc. The purchase is recommended to be funded by the Capital Fund.

DEPARTMENT HEAD THOUGHTS/RECOMMENDATION

Recommend purchasing the vehicle to keep our fleet of vehicles as new as possible to reduce maintenance costs and to take advantage of safety enhancements to newer vehicles necessary for law enforcement driving.

CDA MEMO

MEMO DATE:	October 5, 2020
TO:	Village of Cottage Grove Board of Trustees
CC:	Matt Giese – Village Administrator
FROM:	Erin Ruth, AICP – Village Planning Director
RE:	**2021 CDA Budget Request**

OVERVIEW

In December 2019 the CDA confirmed that the four economic development goals listed in the Comprehensive Plan remain applicable and valid. The CDA has elected to seek the help of an outside consultant to provide a rebranding effort for Village in support of those goals, in particular Goal #1: Expand the Commercial Tax Base in the Village of Cottage Grove to ease the tax burden on local residential property owners.

The CDA issued an RFP for marketing services and received five responses. Based on those responses the CDA is requesting $30,000 to engage one of those firms to undertake the project.

This amount would accommodate a scope of work that would include research on the Village's goals and objectives and a review of the marketing efforts by comparable local communities, rebranding including a new logo, and guidance on use of the rebranding and direction on future marketing efforts.

FUNDING SOURCE RECOMMENDATION

$10,500 Capital Fund
$15,000 TID #5
$1,500 TID #8
$1,500 TID $9
$1,500 TID #10

2021 Budget Request

MEMO DATE: October 2, 2020

TO: Finance & Personnel Committee and Village Board
CC: Matt Giese – Village Administrator

FROM: JJ Larson – Director of Public Works & Utilities

RE: Capital Plan for 2021

OVERVIEW/BACKGROUND

The Capital Plan funds scheduled equipment purchases and replacements, as well as smaller projects like building maintenance/upgrades, street repaving, technology upgrades, etc. In 2021 there is a total planned expenditure of $238,000 in capital funds on Public Works projects & equipment.

- 2021 will be the third year of the capital road repaving plan. As we did last year, I intend to bring a recommended repave plan to the Public Works Committee for approval or modification prior to bidding the work. This is planned at $126,000.
- The plan for 2021 also includes replacement of the Village Hall parking lot. This lot has been in poor condition for years and is long overdue for repaving. This is planned at $78,000.
- The Capital Plan also allocates dollars for building maintenance projects. While planned work may fluctuate given the specific condition from year to year; this is where we can plan for things like HVAC replacements, lighting upgrades, etc. The plan for 2021 may look at areas to improve the HVAC units in the Village facilities that may also help us work towards our newly adopted Sustainability goals. This is budgeted at $40,000, with $28,000 being from the capital fund.
- Lastly, the Department plans to replace our paint striper with an estimated cost of $6,000.

ITEMS OF NOTE IN THE PLAN

- We moved back a number of planned vehicle replacements. Of note to this Committee, a plow truck, and two Public Works pickups. These vehicles are operating well, and there won't be a major impact to their trade-in value by delaying their replacement.
- We also have not included the purchase of a leaf-vac truck. As I have noted, the addition of a leaf vac truck and collection program must include the addition of an FTE in our Department.

COMMITTEE RECOMENDATION

At the meeting on September 1, 2020 the Public Works Committee voted to approve the Capital plan as presented, with the additional recommendation that conversation continue on funding solar panels on the Municipal Services Building.

2021 Budget Request

MEMO DATE: September 28, 2020

TO: Finance & Personnel Committee

FROM: Sean Brusegar, CPRP – Director of Parks, Recreation & Forestry

RE: 2021 CIP Equipment Purchases

OVERVIEW

1. Replacement of a 2016 wing mower. This mower is used for mowing large, open spaces. The mower cuts a 12' path per pass. This mower currently has 1,500 hours. It has good resale value and is out of warranty. Purchase price: $66,639.70. Trade in value for 2016 wing mower: $20,000. **Requested budget amount: $46,639.70. $27,983.82 Capital Fund Impact.**
2. ADA Compliance projects. In 2021 we will continue to bring Fireman's Park into compliance. The work will include an ADA compliant path from the parking lot to the baseball field. If there is money remaining from the $10,000 budget, we will identify other projects.

FUNDING SOURCE

Capital Fund Budget request totaling $38,000 for the above items.

DEPARTMENT HEAD RECOMMENDATION

I recommend continuing to use the Capital Improvement Plan to purchase a wing mower replacement and ADA compliance projects.

2021 Budget Request

MEMO DATE: September 28, 2020

TO: Finance & Personnel Committee

FROM: Sean Brusegar, CPRP – Director of Parks, Recreation & Forestry

RE: Forestry Budget Increase

OVERVIEW/BACKGROUND

In the 2019 budget, the Operating Supplies/Expenses for the Forestry budget was $9,180. In 2020, the same budget line was $4,000. This reduction in the budget was likely due to the Director of Parks, Recreation & Forestry not hitting "save" on the budget before turning in the final department budget. The budget line was turned in without a budget number. It is my belief that since there wasn't a budget number put in, the 2019 through June actuals were used as a final budget number. The Operating Supplies/Expenses is used to purchase trees for the spring and fall plantings. The spring and fall plantings usually use approximately $6,000 of the budget. This budget line also is used for purchasing forestry supplies such as tools and misc. supplies.

FINANCIAL IMPACT/FUNDING SOURCE

The **$5,180** increase to get back to previous years would come from the tax levy.

DEPARTMENT HEAD RECOMMENDATION

Restore the Operating Supplies/Expenses line of the Forestry Budget to **$9,180.00**

2021 Budget Request

MEMO DATE: October 5, 2020

TO: Finance & Personnel Committee and Village Board
CC: Matt Giese – Village Administrator

FROM: JJ Larson – Director of Public Works & Utilities

RE: TID 5 Funded Bike Path Extension North (Phase 2)

BACKGROUND

The extension of the bike path north to the Village limits has been planned for number of years. Two years ago, the project was split into two phases. In 2019, the Village was awarded PARC grant funding from Dane County for 50% of Phase 1 of the project. That project extended the off-street bike trail from Oak St. north along Main St. to Northlawn Dr.; there was already existing sidewalk along Main St. there, so this phase significantly added to the connectivity for the neighborhoods on the northeast section of the Village.

OVERVIEW

This project planned for 2021 will complete the extension north along Main St. from Northlawn all the way to the north end of the Village at I-94, completing our multi-modal connection entirely through the Village north & south. This project is estimated at $450,000 and is planned to be paid for with existing TID 5 funds; there is no borrowing planned for this project.

As of this writing the County Executive has $500,000 returned to PARC grant funding in his proposed County budget. If that funding opportunity remains from the County, it is our intention to seek this funding opportunity again; as we feel this project would score very well.

COMMITTEE RECOMMENDATION

At the meeting August 4th, 2020, the Public Works Committee recommended approval of the project as presented in the Financial Management Plan for 2021 completion.

2021 Budget Request

MEMO DATE: October 5, 2020

TO: Village of Cottage Grove Finance Committee

FROM: Sean Brusegar, CPRP – Director of Parks, Recreation & Forestry

RE: **Redhawk Trail 1 Acre Park Playground**

OVERVIEW/BACKGROUND:

The 1-acre lot in the 4th Addition to Westlawn has been dedicated to the Village of Cottage Grove and is ready to be improved. In 2019 the Financial Management Plan included $80,000 towards improvements for the park. $80,000 will be spent on a playground.

Recently, MSA has provided a plan for the park that also includes a half court basketball court and a 28' open air gazebo. These improvements will cost an additional $186,000. This will be discussed later by the Parks, Recreation & Forestry Committee and ultimately the Village Board.

FINANCIAL IMPACT/FUNDING SOURCE:

Project cost and funding source: $80,000 Park Development Fund.

DEPARTMENT HEAD RECOMMENDATION:

To design and install a new playground at the 1-acre park in the 4th Addition to Westlawn park as identified in the FMP.

2021 Budget Request

MEMO DATE: October 2, 2020

TO: Finance & Personnel Committee and Village Board
CC: Matt Giese – Village Administrator

FROM: JJ Larson – Director of Public Works & Utilities

RE: 2021 Capital Projects funded with Village Borrowing

OVERVIEW/BACKGROUND

The Financial Management Plan calls for a number of long-planned Public Works projects to be completed in 2021 utilizing borrowed funding.

Glacial Drumlin Trail/Clark St./Grove St. reconstruction project

This project began as a trail connection project to make the connection inside Village limits between Madison and the trailhead of the Glacial Drumlin trail; this project was awarded state TAP grant funding of $554,000. In continuing discussion within the Public Works Committee over the past two years, it was decided to improve Clark St. to an urbanized street and over the last year the discussion of Grove St. was also added. Given that both Grove and Clark are in disrepair and in need of complete reconstruction, and with the construction of the Rugby facility, the Park Shelter, splashpad, and the recent start of work on the Miracle Field all occurring in 2020, the Committee directed staff to plan all of these in one project so the work can all take place at one time and not disrupt this area over more than one construction season. The project is planned to include additional street parking along Clark and Grove streets to handle the expected increase in traffic to the new facilities. The project is estimated to cost $3.5 million with $554,000 of that reimbursed from the TAP grant.

BB west/Buss Rd. Signalization

Initially the BB West Urbanization was put into the Financial Management Plan as a fully urbanized expansion of BB to four lanes from Damascus to Buss Rd. The specifics of the scope are undergoing an updated need assessment given the slowing of development in the area. We hope to have final estimated figures for this project later in the Fall.

COMMITTEE RECOMMENDATION

At the meeting August 4th, 2020, the Public Works Committee recommended approval of these projects as presented in the Financial Management Plan for 2021 completion.

GENERAL FUND #100

VILLAGE BOARD

The Village Board consists of six part-time Trustees and a President. The Board meets the first and third Mondays of every month. The Board sets policies for the Village and is elected at large. The Board members sit on various committees and commissions along with citizens that are appointed by the Board. Some of the committees are joint committees with the Town of Cottage Grove and the Village of Deerfield.

COMMITTEE/COMMISSION	BOARD MEMBERS	CITIZEN MEMBERS
Ad Hoc Architectural Review Committee	2	3
Ad Hoc Diversity, Equity and Inclusion Committee	1	2
Ad Hoc Glacial Drumlin Bike Path Committee	2	3
Ad Hoc Sustainability Committee	2	3
Board of Review	2	3
Community Development Authority	2	5
Emergency Medical Service Commission (joint)	2	0
Emergency Government (joint)	1	1
Finance and Personnel Committee	3	2
Fire Department Committee (joint)	3	0
Flynn Hall Committee (joint)	0	2
Housing Task Force	2	3
Law Enforcement Committee	3	2
Library Planning Committee	1	4
Natvig Landfill Committee (joint)	2	0
Ordinance Review Committee	2	3
Parks, Recreation & Forestry Committee	1	4
Peer Court Steering Committee	1	2
Plan Commission	2	5
Police Commission	0	5
Public Relations Committee	1	4
Public Works & Properties Committee	1	4
Tourism Commission	2	1
Utility Commission	1	4
Zoning Board of Appeals	0	5

100-51100-112 Salary – Annual amount of $2,400 per Trustee

100-51100-140 Per Diem – Payment to citizen members of committees and commissions. It is based on: Chairperson and Secretary $25 per meeting and Members $20 per meeting, Board of Review Members $50 per meeting.

100-51100-151 Employer share of social security and medicare.

100-51100-330 Training and Travel Expenses – Attendance at new Officials training and/or League conferences.

100-51100-340 Operating Supplies and Expenses – Membership to the League of Wisconsin Municipalities and Dane County Cities and Villages Association, Community Guide, miscellaneous supplies and expenses.

MUNICIPAL COURT

The Municipal Court for the Village of Cottage Grove handles local municipal ordinance, traffic and juvenile ordinance violations.

100-51200-112	Salary – Part-time Judge - $3,000.00 per year
100-51200-120	Wage – Part-time Court Clerk.
100-51200-151	Employer share of social security and medicare.
100-51200-152	Retirement – Employer share through State plan.
100-51200-155	Life Insurance – Employer share through State plan.
100-51200-156	Disability Insurance – Employer share through State plan.
100-51200-210	Professional Services – Attorney representing the Village for prosecution, software maintenance fees
100-51200-211	Peer Court expenses
100-51200-300	Training/Travel
100-51200-335	Dues/Subscriptions – Judge's Association Fee, Judicial Education Fee, Municipal Court Clerk's Association Fee.
100-51200-340	Operating supplies and expenses – office supplies and postage.
100-51200-511	Worker's Compensation – Insurance for Judge and Court Clerk.
100-51200-520	Security Bond/Liability – Public Official Bond for Judge and Court Clerk.
100-51200-810	Capital Equipment.

PUBLIC RELATIONS

In 2017, the Village decided to close Fund 202, the Public Relations Fund and incorporate the revenue and expenses into the General Fund. A Public Relations category was created to reflect the wages and other expenses incurred by the cable coordinator position.

100-51250-111	P/T Wages – Part time cable coordinator
100-51250-151	FICA – Employer share of social security and medicare
100-51250-152	Retirement – Employer share through State plan.
100-51250-330	Training and Travel
100-51250-340	Operating Supplies/Expense – Miscellaneous Office Supplies, Annual Website Support $4,555, Adobe Software $600.

LEGAL COUNSEL

Provides for the Village Attorney to attend meetings, advise Village Board, litigate, negotiate, prepare ordinances and resolutions and special projects such as preparing developer agreements.

100-51300-210	Purchased Services – Contract for Attorney.

CODIFICATION OF ORDINANCES

Provides for membership with General Code, service which codifies the Village Ordinances and updates changes to eCode available on the Village website. Legal expense for review and creation of Village Ordinances.

100-51310-210	Purchased Services – Contract for Codification updates to Code of Ordinances

VILLAGE PRESIDENT

This category pays for a part of the expenses for the Village President. The remaining percentage is shared by the water and sewer utilities. The President is a member of the Village Board of Trustees and votes on all matters before the Village Board.

100-51400-112	Salary – Annual salary of $12,443. 50% of this is charged here, 25% is charge to Water Utility and 25% is charged to Sewer Utility.
100-51400-151	Employer share of social security and medicare.
100-51400-330	Training and Travel – Attendance at Association and League conferences.
100-51400-340	Operating Supplies and Expense – office supplies and computer maintenance.

ADMINISTRATION

The Administrator works under the direction of the Village President and Village Board and is responsible for the direction, coordination and administration of all departments and the day-to-day operations. Assists the Treasurer in preparation of the annual budget document and financial statements, performs duties of personnel director, updates capital improvement plan, coordinates activities for comprehensive community planning, zoning administration and attends all meetings of the Village Board and Planning Commission.

100-51410-111	Salary – 28% of the Administrators salary. The balance is charged as follows: 20% Treasury, 20% Water Utility, 20% Sewer Utility, 10% to TID #5 and 2% to TID #7.
100-51410-151	Employer share of social security and medicare.
100-51410-152	Retirement – Employer share through State plan.
100-51410-153	Dental Insurance – Employer share.
100-51410-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-51410-155	Life Insurance – Employer share through State plan.
100-51410-156	Disability Insurance – Employer share through State plan.
100-51410-210	Professional Services
100-51410-320	Publications, Subscriptions and Dues – Membership in professional organizations such as Wisconsin City Manager's Association and International City Management Association.
100-51410-330	Training and Travel Expense – Attendance at two WCMA State Conferences and the ICMA out of state Conference.
100-51410-332	Mileage Reimbursement – Official business and training sessions.
100-51410-340	Operating supplies and Expenses

VILLAGE CLERK

The Village Clerk performs duties as prescribed in Wisconsin Statue 62.09(11). The Clerk attends all Village Board meetings, all Plan Commission meetings and all Community Development Authority meetings. Responsible for taking and preparing minutes, elections, licenses and permits, publications and records management.

100-51420-111	Salary – 80% of the Clerks salary. 40% of Administrative Assistant wages.
100-51420-151	Employer share of social security and medicare.
100-51420-152	Retirement – Employer share through State plan.
100-51420-153	Dental Insurance – Employer share.
100-51420-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-51420-155	Life Insurance – Employer share through State plan.
100-51420-156	Disability Insurance – Employer share through State plan.
100-51420-214	Data Processing – Software support, monthly support from IT Consulting Company.
100-51420-311	Postage – payables and correspondence.
100-51420-320	Publications, subscriptions and Dues – Publication of legal notices, Village Board minutes, liquor notices, etc.
100-51420-330	Training and Travel Expenses – Attendance of Clerk to advanced training, the WMCA Conference and quarterly District IV meetings.
100-51420-332	Mileage Reimbursement – Official business and training sessions.
100-51420-340	Operating Supplies and Expense – Office supplies, copier paper, lease on copier and postage machine, binders, toner for copier and printers, license registration forms, storage boxes and other miscellaneous office supplies.
100-51420-810	Capital Equipment – small miscellaneous capital purchases.

ELECTIONS

The number of election workers needed for an election depends on the type of election and expected turnout. Expenses also fluctuate by year depending on how many elections are held in said year. There will be two elections in 2021.

100-51440-125	Wages – Part-time wages for election workers.
100-51440-311	Postage – Absentee Ballots
100-51440-330	Training and Travel – costs related to election training.
100-51440-340	Operating Supplies and Expenses – our share of the cost for ballots, publications, and updates to the prom pack for electronic voting machine. Maintenance agreements on both voting machines.

TREASURY

The Village Treasurer is responsible for maintaining the fiscal integrity of the Village, supervising the accounting system, purchasing of all materials, supplies and equipment for which funds are provided in the budget. Responsible for preparing all financial reports required, preparing the tax roll, statement of taxes, collection of taxes and insuring that all municipal funds are deposited in interest bearing accounts.

100-51520-111	Salary – Portions of the salaries of the Treasurer – 80%, the Administrative Assistant – 40% and the Administrator – 20%.
100-51520-151	Employer share of social security and medicare.
100-51520-152	Retirement – Employer share through State plan.
100-51520-153	Dental Insurance – Employer share.
100-51520-154	Health Insurance – Employer share through State plan (88% of the average premiums available).
100-51520-155	Life Insurance – Employer share through State plan.
100-51520-156	Disability Insurance – Employer share through State plan.
100-51520-210	Professional Services – Audit expenses, Accounting system support fee and Continuing Disclosure Ehlers fee.
100-51520-311	Postage – To cover mailing of tax bills.
100-51520-330	Training and Travel – Attendance of Treasurer to semi annual MTAW conferences, APT US&C conference and quarterly District meetings.
100-51520-340	Operating Supplies and Expenses – expenses for processing of tax bills, support for IT Consultant, other miscellaneous expenses related to Treasury.
100-51520-400	Payment Services Network (PSN) service fees. PSN processes the Village's online payments.
100-51520-810	Capital Equipment

ASSESSMENT OF PROPERTY

The Village contracts for a professional service to perform the duties of Assessor based on statutory requirements. This would include conducting field appraisals of taxable real and personal property, preparing and publishing real and personal property assessment rolls and sub-rolls for tax incremental districts, attending Open Book and Board of Review and maintaining all property records at a current level.

100-51530-210	Professional Services – maintenance of records for both real and personal property.
100-51530-340	Miscellaneous expenses related to the assessment of property, Monthly charge for internet link to property information.

VILLAGE HALL

Includes expenses related to maintaining and operating the Village Hall building.

100-51600-210	Professional Services – Cleaning service and rug rental.
100-51600-221	Electric/Heat.
100-51600-222	Water/Sewer.
100-51600-225	Telephone.
100-51600-240	Maintenance Contracts - Repair and maintenance to equipment, outside clock maintenance.
100-51600-340	Operating Supplies and Expenses – Paper and cleaning supplies, light bulbs, general upkeep and repairs.
100-51600-350	Technology.
100-51600-810	American Pride Campaign Expenses. In 2019, this account was closed. Expense for upkeep moved to Village Beautification line.

MUNICIPAL SERVICES BUILDING

Building for Police, Public Works and Parks, Recreation & Forestry Departments. Includes expenses related to maintaining and operating the Municipal Services building.

100-51700-210	Professional Services – Cleaning service.
100-51700-221	Electric/Heat
100-51700-222	Sewer/Water.
100-51700-225	Telephone.
100-51700-240	Maintenance Contracts – Repair and maintenance to equipment
100-51700-340	Operating Supplies/Expenses – Paper and cleaning supplies, light bulbs, general upkeep and repairs.
100-51700-350	Technology

FLYNN HALL

The Village contributes money towards the maintenance and operation of this building. The building is owned by the Town of Cottage Grove and mainly used by the Lion's organization. The Lion's also contribute towards the operation and maintenance.

100-51610-720	Contribution.

OTHER GOVERNMENT

100-51910-500	Taxes Due Others, Annexation
100-51912-510	Illegal Taxes, Refunds, Bad Debts.

GENERAL INURANCES

100-51930-510	Property/Liability Insurance
100-51930-511	Worker's Compensation Insurance
100-51930-512	Security Bond Insurance

CONTINGENT FUND

100-51950-340	Contingent Fund – annual holiday gift of village business gift cards to employees, potential merit increases based upon performance reviews.

POLICE DEPARTMENT

Expenses for the Police Department in order to maintain safety and security throughout the Village.

100-52100-114	Salaries – Chief of Police, Lieutenant.
100-52100-115	Wages – Full Time Officers
100-52100-116	Overtime Wages – Hours for each Officer to cover special events, short shifts and extensions of shifts.
100-52100-120	Office Wages – Two Full Time positions.
100-52100-121	Overtime Office Wages
100-52100-125	Part Time Wages
100-52100-151	Employer share of social security and medicare.
100-52100-152	Retirement – Employer and Employee share through State plan for most union members. Employer share for non-union members and new union members.
100-52100-153	Dental Insurance – Employer share.
100-52100-154	Health Insurance – Employer share through State plan (88% of chosen premium for union members).
100-52100-155	Life Insurance – Employer share through State plan.
100-52100-156	Disability Insurance – Employer share through State plan
100-52100-210	Professional Services
100-52100-214	Data Processing – Support agreement with IT consultant.
100-52100-225	Telephone
100-52100-240	Repair/Maintenance Equipment.
100-52100-310	Office Supplies
100-52100-311	Postage Expense.
100-52100-320	Pub/Sub/Dues
100-52100-330	Training/Travel
100-52100-340	Operating Supplies/Expenses – Time System, Copier Lease, Officer Supplies, Printing, Blood Draws, Vehicle Accessories, Data Shred.
100-52100-342	Uniforms
100-52100-380	Vehicle Repair
100-52100-385	Motor Fuel
100-52100-510	Police Professional Liability
100-52100-511	Workers Compensation Insurance
100-52100-514	Auto Insurance
100-52100-600	K9 Expenses – for record keeping only. All actual expenses are supposed to be donation driven.
100-52100-810	Capital Equipment
100-52100-820	Capital Improvements

POLICE COMMISSION

The Police Commission is its' own governing body separate from the Police Department and is responsible for the hiring and discipline of the union members of the Police Department. The Commission is comprised of five Village citizens. 2020 was a union contract negotiating year.

100-52110-112	Committee Per Diem
100-52110-210	Professional Services
100-52110-340	Supplies

SCHOOL PATROL

Crossing guards are provided at five locations, both morning and afternoon, on the days school is in session. There has been an increase in this area due to the doubling up of guards at two locations because of heavy traffic volume, the addition of a crossing guard at the Middle School and the addition of guards at 3 locations for summer school. Due to COVID-19, wages for this section have been reduced based on the school district functioning virtually.

100-52150-125	Part-Time Wages – Crossing guards are paid per shift.
100-52150-151	Employer share of social security and medicare.
100-52150-340	Operating Supplies and Expenses – Vests, batteries, orange cones and stop signs.

FIRE DEPARTMENT

The fire department serves both the Village of Cottage Grove and the Town of Cottage Grove along with the Town of Pleasant Springs by contract. The costs of operations are shared. Three members from the Village and Town of Cottage Grove Boards sit on the Joint Fire Committee.

100-52200-340	Operating Supplies and Expenses – General maintenance for apparatus, training/safety, hazmat investigation, prevention plan, personnel records (including medical), inspections telephone, recruitment video, and miscellaneous. Biannual payment of wages for Fire Inspections.

EMERGENCY SERVICES BUILDING

To provide for the operating costs of the Emergency Services Building shared by the Town and Village of Cottage Grove. The Fire Department, Emergency Medical Services and Emergency Government share the building. Operating costs for the building are shared on a 50/50 basis. The Town of Cottage Grove will bill the Village for its share.

100-52210-221	Electric/Heat
100-52210-222	Water/Sewer
100-52210-340	Operating Supplies and Expenses – Cleaning supplies, electric, heat, water, sewer, elevator service, generator service, bldg. Maintenance, fire ext. service, cleaning service, lawn maintenance and miscellaneous.
100-52210-820	Miscellaneous needed improvements. Maintenance savings for large projects.

EMERGENCY GOVERNMENT

In 2020, the Village created an Emergency Management Director position. During COVID-19, this position's main function was to keep apprised of all the pandemic changes as well as submit receipts for associated expenses to receive any available government funding. The Village also created it's own Emergency Preparedness Committee. This committee consists of the Village President, one Board member, Emergency Management Director, Police Chief, EMS Director, Fire Chief, Administrator, PW Director and Parks & Recreation Director.

100-52300-125	Wages - Village's Emergency Management Director
100-52300-340	Operating Supplies and Expenses – Emergency Government

BUILDING INSPECTION

The Village provides for the inspection of all residential construction, including electrical, plumbing and HVAC. The fees collected with the permits cover the costs related to these services.

100-52400-151	Employer share of social security and medicare
100-52400-210	Professional Services – Building Inspector
100-52400-340	Operating Supplies and Expense – Forms and State Seals
100-52400-511	Worker's Compensation Insurance

ELECTRICAL INSPECTION

The Village provides for the inspection of all residential construction, including electrical, plumbing and HVAC. The fees collected with the permits cover the costs related to these services.

100-52420-125 Professional Services – Electrical Inspector

PLUMBING INSPECTION

The Village provides for the inspection of all residential construction, including electrical, plumbing and HVAC. The fees collected with the permits cover the costs related to these services.

100-52430-125 Professional Services– Plumbing Inspector

HVAC INSPECTION

The Village provides for the inspection of all residential construction, including electrical, plumbing and HVAC. The fees collected with the permits cover the costs related to these services.

100-52450-125 Professional Services – HVAC Inspector

EMERGENCY MEDICAL SERVICES

The Village and Town of Cottage Grove and the Village of Deerfield jointly comprise the Emergency Medical Services. The DEER-GROVE EMS budget is shared based on equalized value. Members of the perspective boards sit on the EMS Commission overseeing its operations.

100-52500-340 Operating Supplies/Expenses – DeerGrove EMS

EMERGENCY RADIOS

100-52575-000 Potential cost for DaneCom if system is implemented.

STATE WEIGHTS AND MEASUREMENTS INSPECTIONS

State Weights and Measurements Inspections

100-52600-210 Professional Services

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION

Provides for the administration of all Public Works functions such as streets, storm sewer, public facilities maintenance, snow removal, mowing, and other related functions. The Director is responsible for the day to day operation of the department along with budget and long term planning.

100-53100-111	Salary – Portion of the Director of Public Works & Utilities. The balance is charged to the water utility and to the sewer utility. In 2019, moved Utility Clerk to MSB and added 3 seasonal employees.
100-53100-120	Technicians wages
100-53100-151	Employer share of social security and medicare.
100-53100-152	Retirement – Employer share through State plan.
100-53100-153	Dental Insurance – Employer share.
100-53100-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-53100-155	Life Insurance – Employer share through State plan.
100-53100-156	Disability Insurance – Employer share through State plan.
100-53100-210	Professional Services – Fly Dane expense.
100-53100-225	Telephone – Office phones, cell phones, fax line and SCADA system.
100-53100-240	Repair/Maintenance Contract – GIS Hosting Contract with MSA
100-53100-320	Publications, Subscriptions and Dues – Membership in professional association and reference materials.
100-53100-330	Training and Travel – Attendance for conferences, seminars and training for all employees of the Public Works/Utilities crew. APWA Conferences for Director.
100-53100-332	Mileage – Official business and training travel.
100-53100-340	Operating Supplies and Expenses – Office supplies, safety books, ribbons, copier supplies and miscellaneous.

ENGINEERING

Provides for necessary engineering services for public works projects.

100-53110-210	Professional Services – Contract with MSA Professional services as our Village Engineer. This covers general engineering services, attendance at meetings of the governing body, planning commission and staff, GIS maintenance and updates. Engineering costs for projects are included with the cost of the project.

MUNICIPAL GARAGE

Provides for the storage of equipment and vehicles and captures the expenses of the building and grounds for 225 Bonnie Road.

100-53200-221	Electric/Heat – for 225 Bonnie Road only
100-53200-222	Water/Sewer – for 225 Bonnie Road only
100-53200-340	Operating Supplies/Expense – miscellaneous expenses and maintenance for 225 Bonnie Road only

STREET MAINTENANCE

Provides for the maintenance of village roads, equipment, vehicles and street cleaning.

100-53300-156	Professional Services – Engineering related to streets included in projects.
100-53300-230	Repair Contracts – Contracted seal coating, crack filling, road patching and repair, street sweeping.
100-53300-330	Training and Travel – Moved to Public Works Administration budget line.
100-53300-340	Operating Supplies and Expenses – supplies to repair vehicles, equipment and streets. Increase due to older equipment in fleet and increase in cost of snow plow parts.
100-53300-370	Roadway Supplies – salt for roads. Increased in 2021 due to increase in salt prices.
100-53300-380	Vehicle Maintenance and Supplies – New tires, tune ups, oil changes and miscellaneous repairs
100-53300-380	Vehicle Fuel
100-53300-510	Liability Insurance
100-53300-511	Worker's Compensation Insurance
100-53300-514	Vehicle Insurance

TRAFFIC CONTROL

Provides for traffic cones, street signs, stop signs, all safety and warning signs on the roadways, painting of crosswalks and special pedestrian crossings.

100-53400-221	Electricity – for Traffic Signals
100-53400-340	Operating Supplies and Expenses – Traffic Signal Maintenance Contracts.
100-53400-370	Roadway Supplies – Purchase of street name signs, parking and information signs, traffic control signs, barricades and cones.

STREET LIGHTING

Provides for the electric service and repairs to all street lights.

100-53420-221	Electric – for Street Lights.

SIDEWALKS

Provides for miscellaneous repairs.

100-53430-210	New Sidewalk Construction – Repairs to existing sidewalks. 2021 - $4,000 increase due to an increase in contractor costs.

STORM SEWERS

Provides for the repair, maintenance or replacement of storm sewers.

100-53440-210	Professional Services – Televising and Engineering
100-53440-230	Repair Contracts
100-53440-340	Operating Supplies and Expenses – Mowing of detention basins and miscellaneous supplies.
100-53440-820	DNR Storm Water Management. Yahara WINS, MAMSWap, LWM Leaf Study, permit.

VILLAGE BEAUTIFICATION

Provides for installation and maintenance of American Flags positioned throughout the Village as well as other various beautification projects.

100-53500-000	Village Beautification

REFUSE COLLECTION

Provides for curb side pickup of garbage and recycling items and County compost costs.

100-53620-295	Contracted Service – Garbage collection
100-53620-296	Contracted Service – Recycling collection – charge on residential tax bills.
100-53620-340	Operating Supplies and Expense compost.

SANITARY LANDFILL

Provides for testing and maintenance of Natvig Landfill.

100-53630-210	Professional Services - Legal & Monitoring of Landfill. 2020- $8,000 increase due to issues with disposal of compost.
100-53630-240	Maintenance and Repair Contract

HEALTH AND HUMAN SERVICES

100-54500-720	Contribution to the Colonial Club Senior Activity Center for providing meals, activities and outreach services to the senior citizens in Cottage Grove.

PARKS AND PLAYGROUNDS

Provides for the maintenance of parkland, playground equipment and facilities in the parks.

100-55200-111	Director's Salary – split 50/50 with Recreation.
100-55200-125	Wages - includes 2% of the public works crew. Addition of a Parks Supervisor in July of 2019.
100-55200-151	Employer share of social security and medicare
100-55200-152	Retirement – Employer share through State plan
100-55200-153	Dental Insurance – Employer share
100-55200-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-55200-155	Life Insurance – Employer share through State plan
100-55200-156	Disability Insurance – Employer share through State plan
100-55200-210	Professional Services – Attorney and engineer expenses.
100-55200-221	Electric service in parks including shelter lights, bathrooms, heating the warming shelter in winter at Community Park
100-55200-222	Water and sewer in parks
100-55200-225	Telephone in Fireman's Park
100-55200-320	Publications, Subscriptions and Dues – membership in professional playground and parks organizations
100-55200-330	Training and Travel
100-55200-340	Operating Supplies and Expenses – Minor repairs, paper products and cleaning supplies, maintenance supplies.
100-55200-350	Maintenance and Repair Supplies – Expenses on mowing and trimming equipment
100-55200-360	Turf Services
100-55200-385	Vehicle Fuel
100-55200-510	Property Insurance – covers parks portion of premium
100-55200-700	Ice Rink
100-55200-710	Bakken Park Splash Pad/Shelter Operating Expenses – chemicals and maintenance for splash pad, supplies for shelter
100-55200-810	Capital Equipment
100-55200-820	Capital Improvements.

RECREATION PROGRAMS

Provides for a Park and Recreation Director to organize various park/recreational programs such as baseball leagues, volleyball, basketball, various fitness and instructional classes, prepare schedules, contact umpires, prepare notices and maintain records. Fees charged for the programs will offset some of the costs.

100-55310-111	Recreation Director's Salary. Split 50/50 with Parks.
100-55310-120	Recreation Clerical Wages – Recreation Supervisor
100-55310-125	Wages – Program Coordinator. In 2020 – this position went full time.
100-55310-151	Employer share of social security and medicare
100-55310-152	Retirement – Employer share through State plan
100-55310-153	Dental Insurance – Employer share
100-55310-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-55310-155	Life Insurance – Employer share through State plan
100-55310-156	Disability Insurance – Employer share through State plan
100-55310-208	Umpires – costs consolidated into youth baseball and Teener/Legion Baseball programs
100-55310-209	Instructors of Various programs
100-55310-210	Professional Services – Engineering
100-55310-220	Activenet Fees
100-55310-225	Telephone – office and cell phone package to directly be in contact with Village Departments and Office when at recreational sites for activities and utilize phone for on/off site recreation activities and in the case of an emergency.
100-55310-320	Publications, Subscriptions and Dues – membership in professional organizations such as the WPRA, NRPA and various civic organizations. Also includes volunteer coaches training through the NYSCA.
100-55310-330	Training and Travel – Seminars, conferences and meetings pertaining to professional membership and trainings.
100-55310-331	Concessions – Expense for running concessions. Offset by revenue generated.
100-55310-340	Operating Supplies and Expenses
100-55310-341	Baseball & Softball
100-55310-342	Basketball
100-55310-344	Youth Enrichment
100-55310-345	Adult Enrichment – Senior Fitness Classes
100-55310-346	Football
100-55310-347	Music In The Grove – Expense for running Music In The Grove events. Offset by donations.
100-55310-348	Tennis
100-55310-349	Volleyball
100-55310-350	Teener/Legion Baseball Program
100-55310-350	Senior Program Activities
100-55310-511	Workers Compensation

ATHLETIC FACILITIES

Provides for seasonal help to maintain all athletic fields. This includes mowing, trimming, preparing diamonds for play and cleaning bathrooms at each facility.

100-55400-125	Part-Time Wages
100-55400-151	Employer share of social security and medicare
100-55400-511	Workers Compensation

PLANNING

Provides for a Village Planner to provide technical assistance to the planning commission, to provide short and long range planning and development review activities, to provide staff reports for meetings and provides for organization and maintenance of the Village's Master Plan and Park and Open Space Plan. Also, annual review of the Comprehensive Land Use Plan.
Provides for contracted planning service to review and update zoning codes to meet Master Plan goals and objectives.
To provide funding for economic development by meeting with prospective businesses, develop marketing techniques and meet the goals and objectives of the Village.

100-56300-120	Planning Salaries – Split as follows: 44% General – Planning, 44% General – Economic Dev, 10% to TID #5 and 2% to TID #7.
100-56300-151	Employer share of social security and medicare
100-56300-152	Retirement – Employer share through State plan
100-56300-153	Dental Insurance – Employer share of premiums.
100-56300-154	Health Insurance – Employer share of premiums, through State plan (88% of average premiums available)
100-56300-155	Life Insurance – Employer share of premiums
100-56300-156	Disability Insurance – Employer share of premiums
	Training/Travel
100-56300-210	Professional Services
100-56300-340	Operating Supplies and Expense – Maps and miscellaneous supplies

ECONOMIC DEVELOPMENT

100-56700-100	Village Website
100-56700-120	Economic Development Salaries. Split as follows: 44% General – Planning, 44% General – Economic Development, 10% to h TID #5 and 2% to TID #7.
100-56700-151	Employer share of social security and medicare.
100-56700-152	Retirement – Employer share through State plan.
100-56700-153	Dental insurance – Employer share of premiums.
100-56700-154	Health Insurance – Employer share of premiums, through State plan (88% of average premiums available)
100-56700-155	Life Insurance – Employer share of premiums
100-56700-156	Disability Insurance – Employer share of premiums
100-56700-210	Professional Services
100-56700-270	Marketing – Economic Development magazine publication and conference
100-56700-340	Operating Supplies/Expenses
100-56700-450	CDA Projects

STREET TREES – FORESTRY FUND 202

To provide funding and oversight in order to meet the requirements in Chapter 23 of the Municipal Code "Urban Forestry Ordinance".

202-56110-125	Citizens Per Diem
	Wages – 50% of Village Forester wages
	Overtime Wages – 50% of Village Forester overtime wages
202-56110-151	Employer share of social security and medicare
	Retirement – 50% of Village Forester retirement.
	Dental Insurance – 50% of Village Forester dental insurance
	Health Insurance – 50% of Village Forester health insurance
	Life Insurance – 50% of Village Forester life insurance
	Disability Insurance – 50% of Village Forester life insurance
202-56110-210	Professional Services – In 2020, $20,000 for proposed tree inventory project, 50% to be covered by a grant.
202-56110-340	Operating Supplies and Expenses – Replacement plantings, tree gap plantings, maintenance and equipment and membership dues.

DEBT SERVICE FUND 300

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general obligation long-term debt. It includes the payment of principle and interest of all village operations portions of general obligation debt that are to be paid by the utilities. Revenue Bond obligations would be recorded in the appropriate Enterprise Fund. Debt service for the Enterprise Funds is accounted for within Fund 600 or Fund 601.

CAPITAL PROJECTS FUND - 410

The capital project fund provides for the expenditures and revenues related to major projects and equipment of a non-recurring nature.

See the 2021 to 2025 Capital Improvement Plan

410-57310-100	ADA Compliance Projects
410-57320-225	Technology Upgrade – For 2021, $20,000 for Cable System upgrades (Cameras and Mics), $5,000 for routine computer replacements
410-57320-820	Village Buildings Maintenance – For 2021, $78,000 for Village Hall parking lot repaving, $28,000 for HVAC improvements in Village Buildings
410-57330-821	Engineering – Bakken Park
410-57331-820	Streets & Highway Projects – Annual Road Maintenance
410-57332-820	Vilas Road Bike Path Project
410-57333-820	Glacial Drumlin Bike Path
410-57340-820	BB Urbanization
410-57341-820	BB/Buss Rd Intersection and Signal
410-57342-820	Temporary Buss Rd Improvements
410-57343-820	Final Buss Rd Buildout
410-57500-810	
410-57501-810	For 2021, $49,000 for Police Squad, $2,000 for Wellness Room Equipment, $53,000 for DGEMS Ambulance
410-57501-820	For 2021, $6,000 for Paint Stripper
410-57502-810	For 2021, $28,000 for Wing Mower
410-57600-820	For 2021, $22,000 for Natvig Landfill, $10,500 For CDA Capital Projects

VILLAGE OF COTTAGE GROVE
2015-2020 LEVY BY FUND OR ACTIVITY

Fund Type:	Fund:	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Increase (Decrease):
General Operating Fund	100	$ 2,550,352	$ 2,746,890	$ 2,934,457	$ 3,012,302	$ 3,199,852	$ 3,314,263	$ 114,411
Cable TV Fund	201	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Street Tree Fund	202	$ 24,193	$ 26,477	$ 45,834	$ 51,112	$ 59,262	$ 76,233	$ 16,971
Joint Police Department	203	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Development	205	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	300	$ 333,509	$ 324,635	$ 408,816	$ 413,362	$ 489,456	$ 607,443	$ 117,987
TID #5	405	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TID #6	406	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TID #7	407	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Projects	410	$ 275,923	$ 300,000	$ 338,000	$ 350,584	$ 352,500	$ 350,000	$ (2,500)
TID #6 Shortfall	406	$ 132,359	$ 131,133	$ 119,575	$ 117,025	$ 119,400	$ 116,700	$ (2,700)
Use of Surplus:								$ -
General Debt Service Reserve Fund	300	$ (100,000)	$ (122,312)	$ (106,000)	$ -	$ -	$ -	$ -
General Capital Fund Reserve	410	$ -	$ -	$ -	$ -	$ -	$ (36,500)	$ (36,500)
Undesignated Reserve-General Fund	100	$ -	$ (7,500)	$ (42,000)	$ -	$ -	$ -	$ -
TOTAL AMOUNT OF TAX LEVY:		**$3,216,336**	**$3,399,323**	**$3,698,682**	**$3,944,385**	**$4,220,470**	**$4,428,139**	**$207,669**
		State Allowed Levy: $3,315,004	**State Allowed Levy: $3,875,665**	**State Allowed Levy: $4,404,575**	**State Allowed Levy: $4,399,643**	**State Allowed Levy: $4,579,543**	**State Allowed Levy: $4,829,430**	
ASSESSED VALUATION (TID OUT):		$ 554,360,900	$ 572,162,000	$ 573,044,800	$ 592,922,804	$ 599,323,537	$ 709,210,300	
MILRATE:		$ 5.8019	$ 5.9412	$ 6.4544	$ 6.6524	$ 7.0421	$ 6.2438	
Increase/Decrease:			$0.1393	$0.5132	$0.1980	$0.3896	-$0.7983	
UNDER LEVY LIMIT BY:		**$98,668**	**$476,342**	**$705,893**	**$455,258**	**$359,073**	**$401,291**	

COMPARISON - Mil Rate, Value & Tax Paid

BUDGET YEAR TAX LEVY YEAR	2016 2015	2017 2016	2018 2017	2019 2018	2020 2019	2021 2020
Assessed Valuation	$ 620,296,900	$ 648,858,700	$ 655,160,400	$ 667,023,400	$ 685,747,800	$ 844,482,200
Equalized Valuation	$ 628,219,800	$ 675,986,200	$ 711,556,100	$ 746,059,000	$ 798,718,600	$ 842,628,700
Assessment Ratio	**98.7388%**	**95.9870%**	**92.0743%**	**89.4063%**	**85.8560%**	**100.2200%**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
REVENUES											
TAXES											
100-41110-000	General Property Taxes	2,934,457	3,012,032	3,012,302	3,129,327	3,199,852	0	3,199,852	3,392,174	3,314,263	114,411
100-41310-000	Taxes From Municipal Utility	309,786	323,963	315,000	325,890	320,000	0	3,200	325,000	330,000	10,000
100-41320-000	Payment in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0
100-41800-000	Interest & Penalties on Taxes	1,000	849	1,000	262	1,000	15	50	1,000	1,000	0
Total Taxes		**3,245,243**	**3,336,844**	**3,328,302**	**3,455,479**	**3,520,852**	**15**	**3,203,102**	**3,718,174**	**3,645,263**	**124,411**
INTERGOVERNMENTAL AID											
100-43410-000	State Shared Revenues	46,274	40,320	46,270	61,277	46,260	6,939	46,260	46,249	46,249	(11)
100-43415-000	State Fire Dues & Contracts	27,000	27,405	25,000	30,317	25,000	31,296	31,296	30,000	30,000	5,000
100-43510-000	State Aid - Exempt Computer PP	2,500	2,413	2,200	2,471	2,500	2,471	2,471	2,500	2,500	0
100-43515-000	Personal Property Aid	0	0	0	0	11,201	0	11,201	11,200	11,200	(1)
100-43520-000	State Aid - Police Training	2,000	15,462	5,000	18,282	10,000	6,707	8,000	10,000	10,000	0
100-43521-000	State Video Service Provider Aid	0	0	0	0	0	10,000	10,000	15,753	15,753	15,753
100-43530-000	State Aid - Transportation	324,399	324,141	370,311	370,141	408,464	305,933	408,464	422,094	422,094	13,630
100-43540-000	State Aid - Recycling Grant	9,500	9,164	9,000	9,663	9,500	9,662	9,662	9,500	9,500	0
Total Intergovernmental Aid		**411,673**	**418,905**	**457,781**	**492,151**	**512,925**	**373,007**	**527,354**	**547,296**	**547,296**	**34,371**
LICENSES & PERMITS											
100-44110-000	Liquor & Malt Bev License	8,000	8,049	9,000	9,545	9,500	18,720	18,720	9,500	10,000	500
100-44111-000	Operator's License	4,000	3,620	3,500	3,880	3,500	3,510	3,800	3,800	4,000	500
100-44120-000	Cigarette License	350	350	350	350	350	350	3,500	350	350	0
100-44150-000	Publication Fees	150	334	200	272	200	446	446	400	500	300
100-44210-000	Dog License	1,200	1,358	1,300	1,384	1,300	1,333	1,400	1,350	1,400	100
100-44250-000	Other Permits/Fees; Amusement	500	980	1,000	3,572	1,000	1,195	1,300	1,000	1,500	500
100-44300-000	Building Permits	60,000	123,611	75,000	36,271	100,500	259,520	300,000	250,000	250,000	149,500
100-44305-000	Building Permit Seals	600	880	600	360	600	570	600	600	600	0
100-44310-000	Electrical Permits	20,000	22,953	20,000	14,768	30,000	46,046	55,000	50,000	50,000	20,000
100-44320-000	Plumbing Permits	20,000	32,572	20,000	10,874	30,000	55,384	65,000	50,000	60,000	30,000
100-44330-000	Heating permits	20,000	26,204	20,000	12,118	30,000	44,119	45,000	50,000	50,000	20,000
100-44340-000	Conditional use Permits	800	1,050	800	975	1,000	350	1,000	750	750	(250)
100-44350-000	Fence Permit	500	550	500	350	500	300	500	500	500	0
100-44375-000	Sign Permit	300	850	750	900	750	1,000	1,200	1,000	1,000	250
100-44400-000	Zoning Permits & Fees	1,000	3,240	3,500	13,509	4,000	4,275	5,000	5,000	5,000	1,000
100-44410-000	Erosion Control Fees	6,000	3,442	0	1,524	3,000	7,592	8,500	3,000	6,000	3,000
100-44420-000	Land Disturbance Permit	2,000	3,375	6,000	2,120	3,000	6,425	8,000	5,000	5,000	2,000
100-44430-000	Extraterritorial Jurisdiction	300	150	300	2,080	0	0	0	0	0	0
100-44490-000	Other Permits & Fees	23,000	32,818	25,000	11,614	20,000	59,643	65,000	30,000	30,000	10,000
Total Licenses & Permits		**168,700**	**266,386**	**187,800**	**126,465**	**239,200**	**510,777**	**583,966**	**462,250**	**476,600**	**237,400**
FINES & FORFEITURES											
100-45100-000	Fines, Forfeitures - Village Share	14,000	32,840	20,000	31,995	20,000	3,182	12,000	20,000	20,000	0
100-45110-000	Court Penalties and Costs	9,000	21,995	12,000	21,152	12,000	1,781	4,000	12,000	12,000	0
100-45130-000	Parking Violations	2,000	4,690	4,000	5,055	6,000	1,795	3,000	5,000	5,000	(1,000)
Total Fines & Forfeitures		**25,000**	**59,525**	**36,000**	**58,202**	**38,000**	**6,758**	**19,000**	**37,000**	**37,000**	**(1,000)**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
PUBLIC CHARGES FOR SERVICE											
100-46112-000	Other Earnings General Government	15,000	16,068	15,000	5,483	17,500	569	15,000	15,000	12,000	(5,500)
100-46115-000	Administrative Fees	0	0	0	25	0	0	0	0	0	0
100-46122-000	Tax & Title Search Fees	3,500	2,417	3,500	3,595	3,500	3,010	3,200	3,500	3,500	0
100-46320-000	Public Works Misc Charges	500	30	500	0	500	0	200	500	500	0
100-46325-000	Snow Removal Charges	500	455	500	303	500	500	750	500	500	0
100-46326-000	Weed Control Charges	200	0	200	0	200	0	100	200	200	0
100-46327-000	Public Works - St Closure Fees	0	0	0	0	0	0	0	0	0	0
100-46328-000	Public Works - Sidewalk Maintenance Fees	2,500	6,210	5,500	8,339	5,500	9,945	10,000	10,000	10,000	4,500
100-46400-000	Recycling Fee from Tax Roll	112,000	111,189	113,506	112,783	116,911	0	116,911	121,292	121,292	4,381
100-46420-000	Special Garbage Coll Charge	500	1,167	800	2,135	1,200	629	800	1,000	1,000	(200)
100-46710-000	Park Rental Fees	2,500	2,320	2,500	2,300	2,500	575	800	2,500	2,000	(500)
100-46715-000	Parks - Concession Revenue	2,700	3,803	3,500	3,544	3,500	100	150	3,500	2,500	(1,000)
100-46716-000	Recreation - Ticket Sales	0	3,210	0	0	0	0	0	0	0	0
100-46718-000	Recreation - Diamond Use Charge	400	535	600	2,820	600	0	0	600	600	0
100-46720-000	Recreation - Baseball/Softball	13,200	13,885	14,450	18,606	17,700	2,215	2,300	17,700	17,700	0
100-46720-100	Recreation - Coach Pitch/Tball	5,000	5,455	5,550	4,880	5,000	935	1,000	5,000	5,000	0
100-46721-000	Recreation - Teener/Legion Baseball	7,500	6,722	6,800	6,480	6,500	(145)	0	6,500	6,500	0
100-46722-000	Recreation - Flag Football	9,000	11,045	11,000	10,621	11,000	810	1,200	11,000	11,000	0
100-46723-000	Recreation - Basketball	8,800	14,264	9,300	13,559	10,000	762	2,000	10,000	10,000	0
100-46724-000	Recreation - Tennis	3,000	3,699	3,200	3,271	3,500	150	150	3,500	3,500	0
100-46725-000	Recreation - Dance	0	0	0	0	0	0	0	0	0	0
100-46726-000	Recreation - Start Smart	8,000	5,670	5,505	5,608	5,200	1,755	2,500	5,200	5,200	0
100-46727-000	Enrichment Programs - Youth	32,000	50,377	35,000	92,779	50,000	35,572	40,000	50,000	50,000	0
100-46727-100	Enrichment Programs - Adult	16,000	29,874	20,000	32,741	22,000	11,728	18,000	22,000	22,000	0
100-46728-000	Recreation - Volleyball	3,800	5,128	4,000	5,030	5,000	1,740	3,000	5,000	5,000	0
100-46729-000	Recreation - Music In The Grove	0	0	0	0	0	0	0	0	0	0
100-46730-000	Misc Recreation Donations	11,000	12,322	12,000	9,300	10,000	7,680	7,240	10,000	9,000	(1,000)
100-46770-000	Other; Donations & Awards	0	0	0	0	0	0	0	0	0	0
Total Public Charges for Service		**257,600**	**305,844**	**272,911**	**344,200**	**298,311**	**78,529**	**225,301**	**304,492**	**298,992**	**681**
MISCELLANEOUS REVENUE											
100-48110-000	Interest on Investments	16,000	24,472	18,000	4,768	18,000	38,045	50,000	30,000	35,000	17,000
100-48112-000	Interest on Special Assessment	0	0	0	0	0	0	0	0	0	0
100-48115-000	Cable Franchise Fees	12,000	11,603	12,000	12,416	12,000	0	12,000	12,000	12,000	0
100-48130-000	Patronage Dividend	7,500	17,044	10,000	23,260	17,000	15,442	15,442	17,000	17,000	0
100-48200-000	Rental Income	10,000	0	0	0	0	0	0	0	0	0
100-48230-000	Tower Rental Income	11,255	11,255	11,500	11,593	13,600	11,941	11,941	12,000	12,000	(1,600)
100-48310-000	Sale of Village Property	0	1,697	0	11,250	0	15,372	16,000	0	0	0
100-48400-000	Insurance Recoveries	0	604	0	0	0	3,000	3,000	0	0	0
100-48450-000	Payment for School Resource Officer	0	68,988	70,750	69,346	70,000	0	70,000	35,000	35,000	(35,000)
100-48510-000	Donations From Individ/Organization	68,837	1,541	0	1,250	0	2,000	2,000	0	0	0
Total Miscellaneous Revenue		**125,592**	**137,204**	**122,250**	**133,883**	**130,600**	**85,799**	**180,383**	**106,000**	**111,000**	**(19,600)**
OTHER FINANCING SOURCES											
100-49120-000	Proceeds From Long Term Notes	0	0	0	0	0	0	0	0	0	0
100-49130-000	Proceeds From State Trust Fund	0	0	0	0	0	0	0	0	0	0
100-49140-000	Other; Carryover/Surplus Used	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND REVENUES		**4,233,808**	**4,524,709**	**4,405,044**	**4,610,380**	**4,739,888**	**1,054,885**	**4,739,106**	**5,175,212**	**5,116,151**	**376,263**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
EXPENDITURES											
VILLAGE BOARD											
100-51100-112	Salaries	14,400	14,400	14,400	15,263	14,400	7,200	1,440	14,400	14,400	0
100-51100-140	Citizen Per Diem	3,500	3,285	3,500	1,510	3,500	3,395	3,500	3,500	3,500	0
100-51100-151	FICA	1,102	1,102	1,102	1,058	1,102	551	1,102	1,102	1,102	0
100-51100-330	Training/Travel	400	185	400	430	500	0	500	500	500	0
100-51100-340	Operating Supplies/Expenses	7,500	7,924	7,500	8,551	8,000	5,468	8,000	8,000	8,000	0
Total Village Board		**26,902**	**26,895**	**26,902**	**26,813**	**27,502**	**16,614**	**14,542**	**27,502**	**27,502**	**0**
MUNICIPAL COURT											
100-51200-112	Judge's Salary	3,000	3,000	3,000	2,895	3,000	2,000	3,000	3,000	3,000	0
100-51200-120	Clerk's Wages	13,923	15,229	14,784	16,008	17,000	13,749	17,000	19,115	19,115	2,115
100-51200-151	FICA	1,295	1,127	1,360	1,142	5,981	1,003	5,981	1,692	1,692	(4,289)
100-51200-152	Retirement	933	1,016	968	1,041	1,265	938	1,265	1,290	1,290	25
100-51200-154	Health Insurance	3,702	5,007	3,496	3,873	3,681	2,968	3,681	4,109	4,109	428
100-51200-155	Life Insurance	242	253	242	249	256	128	256	256	256	0
100-51200-156	Disability Insurance	0	0	0	0	47	0	0	47	47	0
100-51200-210	Professional Services	8,000	13,056	8,000	3,497	10,000	9,039	11,000	10,000	10,000	0
100-51200-211	Peer Court	6,000	6,000	6,000	6,000	6,000	0	0	6,000	6,000	0
100-51200-330	Training/Travel	1,380	341	1,380	504	1,380	1,014	1,300	1,380	1,380	0
100-51200-335	Dues/Subscriptions	850	840	840	1,673	840	145	300	840	840	0
100-51200-340	Operating Supplies/Expenses	1,600	2,084	3,650	1,830	3,650	1,574	3,000	4,600	4,600	950
100-51200-511	Worker's Comp	600	543	600	419	600	442	600	600	600	0
100-51200-520	Security Bond/Liability	600	615	600	439	600	593	593	600	600	0
100-51200-810	Capital Equipment	0	0	0	0	0	0	0			0
Total Municipal Court		**42,125**	**49,111**	**44,920**	**39,570**	**54,300**	**33,592**	**47,976**	**53,530**	**53,530**	**(770)**
PUBLIC RELATIONS											
100-51250-111	P/T Wages	7,723	2,572	6,000	4,049	5,200	5,368	5,800	6,245	6,245	1,045
100-51250-151	FICA	591	197	459	310	398	411	444	478	478	80
100-51250-152	Retirement	517	0	0	0	0	0	0	0	0	0
100-51250-330	Training and Travel	250	11	0	9	0	0	0	0	0	0
100-51250-340	Operating Supplies/Expense	11,500	13,438	6,000	4,437	6,000	5,272	6,000	5,000	5,000	(1,000)
Total Public Relations		**20,581**	**16,217**	**12,459**	**8,805**	**11,598**	**11,050**	**12,244**	**11,723**	**11,723**	**125**
LEGAL COUNSEL											
100-51300-210	Professional Services	60,000	75,624	60,000	13,674	70,000	95,061	120,000	100,000	100,000	30,000
Total Legal Counsel		**60,000**	**75,624**	**60,000**	**13,674**	**70,000**	**95,061**	**120,000**	**100,000**	**100,000**	**30,000**
CODIFICATION OF ORDINANCES											
100-51310-210	Professional Services	4,000	5,449	5,000	4,346	7,500	1,631	7,500	7,500	7,500	0
Total Codification of Ordinances		**4,000**	**5,449**	**5,000**	**4,346**	**7,500**	**1,631**	**7,500**	**7,500**	**7,500**	**0**
VILLAGE PRESIDENT											
100-51400-112	Salary	6,222	6,222	6,222	6,003	6,222	4,148	6,222	6,222	6,222	(1)
100-51400-151	FICA	476	476	476	459	476	317	476	476	476	(0)
100-51400-330	Training/Travel	100	0	100	0	100	0	0	100	100	0
100-51400-340	Operating Supplies/Expenses	150	232	150	277	200	69	100	200	200	0
Total Village President		**6,948**	**6,929**	**6,948**	**6,740**	**6,998**	**4,534**	**6,798**	**6,997**	**6,997**	**(1)**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
ADMINISTRATION											
100-51410-111	Salary	34,924	36,731	36,429	39,354	35,580	25,274	35,580	37,355	37,355	1,775
100-51410-151	FICA	2,672	2,799	2,787	2,968	2,722	1,914	2,722	2,858	2,858	136
100-51410-152	Retirement	2,340	2,446	2,386	2,572	2,402	1,717	2,402	2,521	2,521	119
100-51410-153	Dental Insurance	164	404	476	794	467	381	467	467	467	(0)
100-51410-154	Health Insurance	2,221	3,304	5,146	5,146	5,055	3,791	5,055	5,649	5,649	594
100-51410-155	Life Insurance	36	75	43	117	68	93	68	68	68	(0)
100-51410-156	Disability Insurance	87	0	91	0	89	0	0	93	93	4
100-51410-210	Professional Services	0	0	0	275	0	0	0	0	0	0
100-51410-214	Data Processing	200	0	0	0	0	0	0	0	0	0
100-51410-320	Publication/Subscriptions/Dues	1,200	130	1,000	840	1,000	750	1,000	1,000	1,000	0
100-51410-330	Training/Travel	2,000	2,183	2,000	1,134	2,000	319	500	2,000	2,000	0
100-51410-332	Mileage	750	220	750	313	750	135	250	750	750	0
100-51410-340	Operating Supplies/Expenses	100	52	100	101	100	32	100	100	100	0
100-51410-810	Capital Equipment	0	0	0	0	0	0	0	0	0	0
Total Administration		**46,694**	**48,344**	**51,208**	**53,614**	**50,233**	**34,406**	**48,144**	**52,861**	**52,861**	**2,628**
VILLAGE CLERK											
100-51420-111	Salary	45,714	46,592	55,031	65,734	75,188	55,278	75,188	78,442	78,442	3,254
100-51420-151	FICA	3,497	3,523	4,210	4,916	5,752	4,174	5,752	6,001	6,001	249
100-51420-152	Retirement	3,063	3,060	3,605	4,290	5,075	3,759	5,075	5,295	5,295	220
100-51420-153	Dental Insurance	1,270	794	1,587	1,323	2,000	1,468	2,000	2,000	2,000	(0)
100-51420-154	Health Insurance	14,589	8,206	17,155	7,720	14,922	10,832	14,922	16,620	16,620	1,698
100-51420-155	Life Insurance	151	284	193	295	203	180	203	203	203	(0)
100-51420-156	Disability Insurance	114	0	138	0	188	0	0	196	196	8
100-51420-214	Tech - Data - Internet	15,000	15,516	15,000	16,656	15,000	15,063	18,000	15,000	15,000	0
100-51420-240	Repair/Maintenance Contracts	1,000	278	500	48	0	0	0	0	0	0
100-51420-311	Postage	1,500	1,690	1,500	657	1,500	214	1,500	1,500	1,500	0
100-51420-320	Publications/Dues/Subscriptions	1,000	371	1,000	759	750	648	750	750	750	0
100-51420-330	Training/Travel	1,800	1,317	1,800	1,394	2,300	566	750	1,500	1,500	(800)
100-51420-332	Mileage	350	418	500	635	500	160	250	500	500	0
100-51420-340	Operating Supplies/Expenses	5,000	3,582	5,000	3,798	4,000	3,408	4,500	4,000	4,000	0
100-51420-810	Capital Equipment	0	0	0	0	0	28	0	0	0	0
Total Village Clerk		**94,048**	**85,631**	**107,219**	**108,225**	**127,378**	**95,778**	**128,890**	**132,007**	**132,007**	**4,629**
ELECTIONS											
100-51440-125	Poll Workers Wages	4,000	4,332	3,000	1,223	5,000	2,053	5,000	3,000	3,000	(2,000)
100-51440-311	Postage	500	479	500	21	1,000	1,544	3,000	1,000	1,000	0
100-51440-330	Training/Travel	500	37	500	4	500	0	500	500	500	0
100-51440-340	Operating Supplies/Expenses	3,000	3,036	11,370	13,316	5,000	6,216	7,500	3,500	3,500	(1,500)
Total Elections		**8,000**	**7,884**	**15,370**	**14,563**	**11,500**	**9,813**	**16,000**	**8,000**	**8,000**	**(3,500)**
TREASURY											
100-51520-111	Salary	87,105	90,714	88,526	101,592	105,109	75,314	105,109	108,914	108,914	3,805
100-51520-151	FICA	6,664	6,934	6,772	7,447	8,041	5,687	8,041	8,332	8,332	291
100-51520-152	Retirement	5,836	6,042	5,798	6,308	7,095	5,064	7,095	7,352	7,352	257
100-51520-153	Dental Insurance	1,669	2,063	1,984	2,011	2,333	1,746	2,333	2,333	2,333	0
100-51520-154	Health Insurance	2,310	4,388	6,286	5,146	5,051	4,180	5,051	11,090	11,090	6,039
100-51520-155	Life Insurance	522	379	525	270	461	306	461	461	461	0
100-51520-156	Disability Insurance	218	0	221	0	263	0	0	272	272	9
100-51520-210	Professional Services	35,000	40,226	35,000	43,387	40,000	39,190	42,000	43,000	43,000	3,000
100-51520-311	Postage	2,000	1,882	2,000	1,207	2,000	1,052	2,000	2,000	2,000	0
100-51520-330	Training/Travel	1,600	802	1,500	1,302	1,500	127	500	1,500	1,500	0
100-51520-332	Mileage	300	553	500	754	500	33	50	500	500	0
100-51520-340	Operating Supplies/Expenses	4,000	12,916	5,000	5,286	5,000	2,585	4,000	5,000	5,000	0
100-51520-400	PSN Service Charges	0	454	0	445	0	0	0	0	0	0
100-51520-600	PSN Customer Fees	0	111	0	2,350	0	576	576	0	0	0
100-51520-700	COVID-19 Reimbursement	0	0	0	0	0	13,884	25,000	0	0	0
100-51520-810	Capital Equipment	0	0	0	0	0	0	0	0	0	0
Total Treasury		**147,224**	**167,463**	**154,112**	**177,506**	**177,353**	**149,745**	**202,216**	**190,754**	**190,754**	**13,401**
ASSESSMENT OF PROPERTY											
100-51530-210	Professional Services	17,500	16,221	17,500	16,303	18,000	33,953	18,000	18,500	18,500	500
100-51530-340	Operating Supplies/Expenses	500	0	500	18	500	0	500	500	500	0
Total Assessment of Property		**18,000**	**16,221**	**18,000**	**16,321**	**18,500**	**33,953**	**18,500**	**19,000**	**19,000**	**500**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
VILLAGE HALL											
100-51600-210	Professional Services	28,000	14,453	4,000	3,691	4,000	2,880	4,000	4,000	4,000	0
100-51600-221	Electric/Heat	3,500	3,816	3,500	3,244	3,500	2,227	3,500	3,500	3,500	0
100-51600-222	Sewer/Water	500	346	500	0	500	0	500	500	500	0
100-51600-225	Telephone	3,000	1,818	1,000	1,414	1,500	336	1,000	1,000	1,000	(500)
100-51600-240	Maintenance Contracts	1,500	826	1,500	630	1,000	0	500	0	0	(1,000)
100-51600-340	Operating Supplies/Expenses	5,000	2,883	5,000	3,273	4,000	1,809	3,000	4,000	4,000	0
100-51600-350	Technology	13,000	12,134	23,000	6,366	1,000	1,672	3,000	1,500	1,500	500
100-51600-810	American Pride Campaign Expenses	0	100	500	0	0	0	0	0	0	0
Total Village Hall		**54,500**	**36,377**	**39,000**	**18,617**	**15,500**	**8,923**	**15,500**	**14,500**	**14,500**	**(1,000)**
MUNICIPAL SERVICES BUILDING											
100-51700-210	Professional Services	12,000	18,518	15,000	15,711	15,000	13,213	16,000	15,000	15,000	0
100-51700-221	Electric/Heat	32,000	30,899	32,000	39,470	35,000	23,613	35,000	35,000	35,000	0
100-51700-222	Sewer/Water	3,500	5,772	3,500	0	3,500	0	3,500	3,500	3,500	0
100-51700-225	Telephone	3,500	3,855	3,700	4,103	3,700	3,274	4,000	3,000	3,000	(700)
100-51700-240	Maintenance Contracts	1,500	960	1,500	620	1,500	620	1,000	1,500	1,500	0
100-51700-340	Operating Supplies/Expenses	10,000	6,898	7,000	7,403	5,000	10,888	12,000	7,000	7,000	2,000
100-51700-350	Technology	8,000	5,797	2,000	410	2,000	0	2,000	1,000	1,000	(1,000)
Total Municipal Services Building		**70,500**	**72,700**	**64,700**	**67,716**	**65,700**	**51,608**	**73,500**	**66,000**	**66,000**	**300**
FLYNN HALL											
100-51610-720	Contribution	2,200	1,717	2,200	2,372	2,200	1,461	2,200	2,200	2,200	0
Total Flynn Hall		**2,200**	**1,717**	**2,200**	**2,372**	**2,200**	**1,461**	**2,200**	**2,200**	**2,200**	**0**
OTHER GOVERNMENT											
100-51910-500	Taxes Due Others; Annexation	6,502	0	6,512	6,512	8,442	6,512	8,442	8,442	8,442	0
100-51910-510	Illegal Taxes, Refund, Bad Debts	0	1,533	0	0	0	0	0	0	0	0
Total Other Government		**6,502**	**1,533**	**6,512**	**6,512**	**8,442**	**6,512**	**8,442**	**8,442**	**8,442**	**0**
GENERAL INSURANCES											
100-51930-510	Property/Liability Insurance	18,000	16,535	18,000	12,840	16,710	13,579	17,000	18,000	18,000	1,290
100-51930-511	Workers Compensation Insurance	9,000	6,124	8,000	8,097	8,000	4,889	7,000	8,000	8,000	0
100-51930-512	Security Bond Insurance	200	200	200	300	300	160	160	300	300	0
Total General Insurances		**27,200**	**22,860**	**26,200**	**21,236**	**25,010**	**18,628**	**24,160**	**26,300**	**26,300**	**1,290**
CONTINGENT FUND											
100-51950-340	Contingent Fund	9,000	1,525	9,000	1,585	10,000	110	10,000	14,000	14,000	4,000
Total Contingent Fund		**9,000**	**1,525**	**9,000**	**1,585**	**10,000**	**110**	**10,000**	**14,000**	**14,000**	**4,000**
TOTAL GENERAL GOVERNMENT		**644,424**	**642,482**	**649,750**	**588,214**	**689,714**	**573,419**	**756,612**	**741,316**	**741,316**	**51,602**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
POLICE DEPARTMENT											
100-52100-114	Salaries	170,344	186,289	175,653	195,793	180,793	138,748	180,793	185,412	185,412	4,619
100-52100-115	Wages	599,890	613,351	630,652	656,421	654,777	450,763	654,777	676,228	676,228	21,451
100-52100-116	Overtime Wages	36,758	29,472	36,899	48,713	38,418	16,414	38,418	39,777	39,777	1,359
100-52100-120	Office Wages	80,642	80,952	82,722	84,646	84,739	58,000	84,739	86,424	86,424	1,685
100-52100-121	Overtime Office Wages	4,707	0	2,433	0	0	0	0	0	0	0
100-52100-125	Part Time Wages	4,000	1,258	4,000	1,735	4,000	226	4,000	4,000	4,000	0
100-52100-151	FICA	68,264	67,372	71,019	73,142	73,343	49,193	73,343	75,570	75,570	2,227
100-52100-152	Retirement	97,753	83,527	98,873	90,207	110,914	65,892	110,914	115,122	115,122	4,208
100-52100-153	Dental Insurance	20,056	19,101	19,101	19,192	20,056	15,555	20,056	20,056	20,056	0
100-52100-154	Health Insurance	215,446	208,037	189,326	197,173	209,271	158,164	209,271	213,106	213,106	3,835
100-52100-155	Life Insurance	1,714	1,682	1,732	1,668	1,721	1,408	1,721	1,721	1,721	0
100-52100-156	Disability Insurance	2,231	2,012	2,321	2,012	2,397	1,509	0	2,470	2,470	73
100-52100-210	Professional Services	19,000	10,094	19,000	1,223	12,000	844	2,000	12,000	12,000	0
100-52100-214	Data Processing	40,000	38,959	40,000	29,570	40,000	39,782	45,000	40,000	40,000	0
100-52100-225	Telephone	4,300	5,645	4,300	5,638	5,000	4,125	6,000	5,000	5,000	0
100-52100-240	Repair/Maintenance Equipment	2,000	2,272	2,000	1,312	2,300	747	1,000	2,300	2,300	0
100-52100-310	Office Supply	4,000	3,491	4,000	4,279	4,000	1,519	2,500	4,000	4,000	0
100-52100-311	Postage	600	416	600	600	600	126	500	600	600	0
100-52100-320	Pub/Sub/Dues	1,000	1,530	1,500	1,650	1,500	1,280	1,500	1,500	1,500	0
100-52100-330	Training/Travel	6,500	10,475	10,500	7,989	11,000	3,256	5,000	11,000	11,000	0
100-52100-332	Employee Wellness	0	0	0	148	0	63	63	0	0	0
100-52100-340	Operating Supplies/Expenses	20,000	18,877	21,000	16,881	20,000	13,349	18,000	20,000	20,000	0
100-52100-342	Uniforms	10,000	7,411	10,000	8,240	10,000	2,262	5,000	10,000	10,000	0
100-52100-380	Vehicle Repair	9,000	8,295	10,000	6,551	10,000	3,791	7,000	10,000	10,000	0
100-52100-385	Motor Fuel	12,000	18,072	13,500	15,391	14,000	9,189	12,000	14,000	14,000	0
100-52100-510	Police Professional Liability	15,000	14,400	16,000	15,011	16,000	15,072	18,000	16,000	16,000	0
100-52100-511	Workers Compensation Insurance	30,000	24,309	25,000	18,746	25,000	21,895	25,000	25,000	25,000	0
100-52100-540	Janitorial Services	0	0	0	0	0	0	0	0	0	0
100-52100-600	K9 Expenses	0	949	0	1,684	0	0	0	0	0	0
100-52100-810	Capital Equipment	0	0	0	0	4,000	3,900	4,000	4,000	4,000	0
Total Police Department		**1,475,205**	**1,458,249**	**1,492,131**	**1,505,616**	**1,555,829**	**1,077,075**	**1,530,595**	**1,595,287**	**1,595,287**	**39,458**
POLICE COMMISSION											
100-52110-112	Salaries	500	0	500	0	500	0	500	500	500	0
100-52110-210	Professional Services	1,500	0	1,500	0	1,500	0	1,500	1,500	1,500	0
100-52110-340	Supplies	500	0	500	0	500	0	500	500	500	0
Total Police Commission		**2,500**	**0**	**2,500**	**0**	**2,500**	**0**	**2,500**	**2,500**	**2,500**	**0**
SCHOOL PATROL/CROSSING GUARDS											
100-52150-125	Wages	30,000	28,301	29,204	28,686	29,500	7,955	8,000	29,500	20,000	(9,500)
100-52150-151	FICA	2,295	2,165	2,234	2,194	2,257	609	612	2,257	2,257	0
100-52150-340	Operating Supplies/Expenses	1,000	1,847	1,200	1,703	1,200	494	8,000	1,200	1,200	0
Total School Patrol		**33,295**	**32,313**	**32,638**	**32,583**	**32,957**	**9,057**	**16,612**	**32,957**	**23,457**	**(9,500)**
FIRE DEPARTMENT											
100-52200-340	Operating Supplies/Expenses	65,092	66,987	71,516	79,590	72,500	59,608	72,500	67,692	67,692	(4,808)
100-52200-810	Capital Equipment	0	0	0	0	0	0	0	0	0	0
Total Fire Department		**65,092**	**66,987**	**71,516**	**79,590**	**72,500**	**59,608**	**72,500**	**67,692**	**67,692**	**(4,808)**
EMERGENCY SERVICES BUILDING											
100-52210-210	Professional Services	0	0	0	0	0	0	0	0	0	0
100-52210-221	Elec/Heat	10,000	9,866	10,000	10,590	10,000	5,492	10,000	10,000	10,000	0
100-52210-222	Water/Sewer	750	730	1,000	914	1,000	666	1,000	1,000	1,000	0
100-52210-340	Operating Supplies/Expenses	4,769	10,615	7,475	9,170	7,850	5,628	7,850	7,900	7,900	50
100-52210-820	Capital Improvements/Maintenance	7,000	11,005	7,000	7,000	10,000	10,000	10,000	10,000	10,000	0
Total Emergency Services Building		**22,519**	**32,216**	**25,475**	**27,674**	**28,850**	**21,786**	**28,850**	**28,900**	**28,900**	**50**
EMERGENCY GOVERNMENT											
100-52300-125	Emergency Management Director					5,000	0	5,000	5,000	5,000	0
100-52300-340	Operating Supplies/Expenses	750	566	750	278	750	297	500	750	750	0
Total Emergency Government		**750**	**566**	**750**	**278**	**5,750**	**297**	**5,500**	**5,750**	**5,750**	**0**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
BUILDING INSPECTION											
100-52400-151	FICA	0	0	0	0	0	0	0	0	0	0
100-52400-210	Professional Services	60,000	141,087	75,000	41,802	100,000	245,268	300,000	250,000	250,000	150,000
100-52400-340	Operationg Supplies/Expenses	1,000	803	500	132	500	69	150	150	150	(350)
100-52400-511	Workers Compensation Insurance	50	47	50	36	0	38	0	0	0	0
Total Building Inspection		**61,050**	**141,937**	**75,550**	**41,970**	**100,500**	**245,375**	**300,150**	**250,150**	**250,150**	**149,650**
ELECTRICAL INSPECTION											
100-52420-125	Professional Services	20,000	24,210	20,000	15,118	30,000	41,020	55,000	50,000	50,000	20,000
Total Electrical Inspection		**20,000**	**24,210**	**20,000**	**15,118**	**30,000**	**41,020**	**55,000**	**50,000**	**50,000**	**20,000**
PLUMBING INSPECTION											
100-52430-125	Professional Services	20,000	24,404	20,000	12,369	30,000	50,507	65,000	50,000	50,000	20,000
Total Plumbing Inspection		**20,000**	**24,404**	**20,000**	**12,369**	**30,000**	**50,507**	**65,000**	**50,000**	**50,000**	**20,000**
HVAC INSPECTION											
100-52450-125	Professional Services	20,000	25,955	20,000	11,893	30,000	39,373	45,000	50,000	50,000	20,000
Total HVAC Inspection		**20,000**	**25,955**	**20,000**	**11,893**	**30,000**	**39,373**	**45,000**	**50,000**	**50,000**	**20,000**
EMERGENCY MEDICAL SERVICES											
100-52500-210	Contracted/Profl Svcs	261,891	256,966	274,595	268,634	277,152	270,984	277,152	316,478	316,478	39,326
100-52500-340	Operating Supplies/Expenses	0	0	0	0	0	0	0	0	0	0
Total Emergency Medical Services		**261,891**	**256,966**	**274,595**	**268,634**	**277,152**	**270,984**	**277,152**	**316,478**	**316,478**	**39,326**
EMERGENCY RADIOS											
100-52575-000	DaneCom Emergency Radio System	13,000	13,848	15,000	7,600	13,703	12,268	12,268	13,733	13,733	30
Total Emergency Radios		**13,000**	**13,848**	**15,000**	**7,600**	**13,703**	**12,268**	**12,268**	**13,733**	**13,733**	**30**
STATE - WEIGHTS & MEASURES INSPECTIONS											
100-52600-210	Professional Services	1,600	1,600	1,600	1,600	2,000	2,000	2,000	2,000	2,000	0
Total State - Weights & Measures Inspection		**1,600**	**1,600**	**1,600**	**1,600**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**0**
TOTAL PUBLIC SAFETY		**1,996,902**	**2,079,252**	**2,051,755**	**2,004,925**	**2,181,741**	**1,829,349**	**2,413,127**	**2,465,446**	**2,455,946**	**274,205**

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
PUBLIC WORKS ADMINISTRATION											
100-53100-111	Salary	52,073	52,774	53,934	55,450	55,471	38,647	55,471	57,133	57,133	1,662
100-53100-120	Wages	94,690	97,242	127,574	95,031	122,689	84,287	122,689	128,571	128,571	5,882
100-53100-121	O/T Wages	13,657	13,706	15,328	14,286	14,550	9,845	14,550	14,929	14,929	379
100-53100-130	Office Wages	2,460	2,830	2,296	3,701	4,898	3,236	4,898	4,996	4,996	98
100-53100-151	FICA	12,460	12,610	15,234	12,531	15,117	10,192	15,117	15,731	15,731	614
100-53100-152	Retirement	10,913	11,094	12,159	11,030	12,579	8,722	12,579	13,224	13,224	645
100-53100-153	Dental Insurance	3,943	4,316	4,444	4,427	4,416	3,682	4,416	5,000	5,000	584
100-53100-154	Health Insurance	45,419	47,779	48,033	45,474	47,840	35,880	47,840	60,526	60,526	12,686
100-53100-155	Life Insurance	695	844	904	904	794	573	794	962	962	168
100-53100-156	Disability Insurance	401	0	458	0	466	0	0	490	490	24
100-53100-210	Professional Services	200	457	6,000	3,812	6,200	3,627	5,000	1,000	1,000	(5,200)
100-53100-214	Data Processing	0	0	0	0	0	0	0	0	0	0
100-53100-225	Telephone	4,000	2,328	4,000	2,112	4,000	1,788	3,000	2,500	2,500	(1,500)
100-53100-240	Repair/Maintenance Contract	6,500	1,750	6,500	1,820	6,500	1,909	4,000	6,500	6,500	0
100-53100-320	Pub/Sub/Dues	750	434	750	707	750	127	300	750	750	0
100-53100-330	Training/Travel	4,000	3,807	4,000	1,967	4,000	456	1,000	4,000	4,000	0
100-53100-332	Mileage	50	243	300	515	500	0	100	500	500	0
100-53100-340	Operating Supplies/Expenses	6,000	7,869	6,000	8,427	7,000	7,058	8,000	7,000	7,000	0
100-53100-810	Capital Equipment	0	0	0	0	0	0	0	0	0	0
Total Public Works Administration		**258,211**	**260,081**	**307,914**	**262,196**	**307,770**	**210,029**	**299,754**	**323,811**	**323,811**	**16,041**
ENGINEERING											
100-53110-210	Professional Services	16,000	10,813	18,000	8,843	16,000	10,809	16,000	20,000	16,000	0
Total Engineering		**16,000**	**10,813**	**18,000**	**8,843**	**16,000**	**10,809**	**16,000**	**20,000**	**16,000**	**0**
MUNICIPAL GARAGE											
100-53200-221	Electric/Heat	2,100	2,538	2,100	1,683	2,100	1,288	2,100	2,100	2,100	0
100-53200-222	Water/Sewer	500	554	500	0	500	0	500	500	500	0
100-53200-225	Telephone	0	0	0	0	0	0	0	0	0	0
100-53200-330	Training/Travel	0	0	0	0	0	0	0	0	0	0
100-53200-340	Operating Supplies/Expense	2,500	3,969	5,000	3,739	3,000	4,444	5,000	4,000	4,000	1,000
Total Municipal Garage		**5,100**	**7,061**	**7,600**	**5,421**	**5,600**	**5,731**	**7,600**	**6,600**	**6,600**	**1,000**
STREET MAINTENANCE											
100-53300-210	Professional Services	200	736	1,000	0	1,000	175	500	1,000	1,000	0
100-53300-230	Repair Contracts	134,000	125,064	134,000	138,801	138,000	145,195	150,000	138,000	138,000	0
100-53300-330	Training/Travel	0	0	0	0	0	9	9	0	0	0
100-53300-340	Operating Supplies/Expenses	25,000	22,050	25,000	25,797	24,000	21,606	24,000	24,000	24,000	0
100-53300-370	Roadway Supplies	67,000	47,695	70,000	79,538	74,000	57,926	74,000	77,000	77,000	3,000
100-53300-380	Vehicle Maintenance/Supplies	10,000	1,055	10,000	4,747	8,000	2,820	5,000	8,000	8,000	0
100-53300-385	Vehicle Fuel	13,000	18,114	15,000	17,343	16,000	11,659	14,000	16,000	16,000	0
100-53300-510	Property/Liability Insurance	7,700	8,805	7,700	9,494	8,800	7,360	8,800	8,800	8,800	0
100-53300-511	Workers Compensation Insurance	4,800	4,505	4,800	3,476	5,000	5,539	6,000	5,000	5,000	0
100-53300-514	Auto Insurance	0	0	0	0	0	0		0	0	0
Total Street Maintenance		**261,700**	**228,024**	**267,500**	**279,196**	**274,800**	**252,289**	**282,309**	**277,800**	**277,800**	**3,000**
TRAFFIC CONTROL											
100-53300-900	Recycling Costs	0	0	0	0	0	0	0	0	0	0
100-53400-221	Electricity	1,800	1,212	1,800	1,374	1,800	1,021	1,800	1,800	1,800	0
100-53400-340	Operating Supplies/Expense	10,000	6,816	8,000	7,103	7,000	3,724	7,000	7,000	7,000	0
100-53400-370	Roadway Supplies	5,000	6,759	6,000	8,402	6,000	4,636	6,000	6,000	6,000	0
Total Traffic Control		**16,800**	**14,787**	**15,800**	**16,879**	**14,800**	**9,381**	**14,800**	**14,800**	**14,800**	**0**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
STREET LIGHTING											
100-53420-221	Electric	85,000	197,505	138,000	90,183	101,000	61,468	101,000	101,000	101,000	0
Total Street Lighting		**85,000**	**197,505**	**138,000**	**90,183**	**101,000**	**61,468**	**101,000**	**101,000**	**101,000**	**0**
SIDEWALKS											
100-53430-210	New Sidewalk Construction	12,000	14,872	0	0	0	0	0	0	0	0
100-53430-230	Repair Contracts	0	0	15,000	19,205	20,000	21,840	22,000	24,000	24,000	4,000
Total Sidewalks		**12,000**	**14,872**	**15,000**	**19,205**	**20,000**	**21,840**	**22,000**	**24,000**	**24,000**	**4,000**
STORM SEWERS											
100-53440-210	Professional Services	10,000	5,423	9,000	240	9,000	0	0	9,000	6,000	(3,000)
100-53440-230	Repair Contracts	1,500	0	1,500	0	1,500	0	0	1,500	1,500	0
100-53440-340	Operating Supplies/Expense	3,500	2,438	3,500	703	3,500	1,233	1,800	3,500	3,500	0
100-53440-820	DNR Storm Water Management	22,000	18,986	22,000	18,986	22,000	19,185	22,000	22,000	22,000	0
Total Storm Sewers		**37,000**	**26,846**	**36,000**	**19,929**	**36,000**	**20,418**	**23,800**	**36,000**	**33,000**	**(3,000)**
VILLAGE BEAUTIFICATION											
100-53500-000	Village Beautification	0	497	0	0	2,500	644	1,000	5,000	5,000	2,500
Total Village Beautification		**0**	**497**	**0**	**0**	**2,500**	**644**	**1,000**	**5,000**	**5,000**	**2,500**
REFUSE COLLECTION											
100-53620-295	Garbage Contract	244,480	226,443	251,814	275,130	259,368	172,242	259,368	267,149	267,149	7,781
100-53620-296	Recycle Contract	112,000	97,013	113,506	117,871	116,911	73,792	116,911	121,292	121,292	4,381
100-53620-297	Brush Contract	0	0	0	0	0	0	0	0	0	0
100-53620-340	Operating Supplies/Expense	6,700	4,297	7,500	3,794	7,500	4,564	7,500	13,000	13,000	5,500
Total Refuse Collection		**363,180**	**327,753**	**372,820**	**396,795**	**383,779**	**250,597**	**383,779**	**401,441**	**401,441**	**17,662**
SANITARY LANDFILL											
100-53630-210	Professional Services	1,000	12,665	11,000	9,815	19,000	8,243	12,000	12,250	12,250	(6,750)
100-53630-240	Maintenance/Repair Contract	0	0	0	0	0	0	0			0
Total Sanitary Landfill		**1,000**	**12,665**	**11,000**	**9,815**	**19,000**	**8,243**	**12,000**	**12,250**	**12,250**	**(6,750)**
TOTAL PUBLIC WORKS DEPARTMENT		**1,055,991**	**1,100,406**	**1,189,634**	**1,108,462**	**1,178,749**	**850,804**	**1,163,042**	**1,217,702**	**1,210,702**	**31,953**
HEALTH AND HUMAN SERVICES											
100-54500-720	Colonial Club Senior Services	12,000	12,000	12,000	12,000	16,000	16,000	16,000	20,000	20,000	4,000
Total Health and Human Services		**12,000**	**12,000**	**12,000**	**12,000**	**16,000**	**16,000**	**16,000**	**20,000**	**20,000**	**4,000**
TOTAL HEALTH AND HUMAN SERVICES		**12,000**	**12,000**	**12,000**	**12,000**	**16,000**	**16,000**	**16,000**	**20,000**	**20,000**	**4,000**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
PARKS AND PLAYGROUNDS											
100-55200-111	Director's Salary	30,363	16,513	31,046	32,264	32,180	22,897	32,180	33,144	33,144	964
100-55200-125	Wages	6,713	6,708	23,694	33,999	51,691	33,310	51,691	50,465	50,465	(1,226)
100-55200-151	FICA	2,836	1,754	4,188	4,915	6,416	4,216	6,416	6,396	6,396	(20)
100-55200-152	Retirement	2,484	1,540	3,585	4,367	5,509	3,844	5,509	5,644	5,644	135
100-55200-153	Dental Insurance	963	182	1,381	188	2,667	1,536	2,667	2,250	2,250	(417)
100-55200-154	Health Insurance	11,090	2,188	14,925	2,087	28,884	14,894	28,884	27,237	27,237	(1,647)
100-55200-155	Life Insurance	121	40	187	43	803	475	803	654	654	(149)
100-55200-156	Disability Insurance	93	0	137	0	124	0	0	209	209	85
100-55200-210	Professional Services	3,000	1,681	3,000	88	3,000	4,764	5,000	3,000	3,000	0
100-55200-221	Electric	5,040	4,412	5,000	5,833	5,000	2,437	3,500	5,000	5,000	0
100-55200-222	Water/Sewer	2,000	2,853	2,000	0	2,000	0	2,000	3,200	3,200	1,200
100-55200-225	Telephone	1,600	1,495	1,600	1,832	3,200	1,740	1,500	3,200	3,200	0
100-55200-320	Pub/Sub/Dues	500	335	500	325	800	150	500	800	800	0
100-55200-330	Training/Travel	2,400	1,942	2,400	3,057	3,600	15	100	3,600	3,600	0
100-55200-340	Operating Supplies/Expenses	5,000	4,853	5,000	8,570	5,000	1,930	3,000	5,000	5,000	0
100-55200-350	Maintenance/Repair Supplies	6,000	5,988	6,000	5,613	6,000	5,140	6,000	6,000	6,000	0
100-55200-360	Turf Services	10,000	9,858	10,000	6,523	10,000	4,494	6,000	10,000	10,000	0
100-55200-385	Vehicle Fuel	2,550	1,922	2,550	1,766	2,550	1,223	1,800	2,500	2,500	(50)
100-55200-510	Property Insurance	0	1,205	1,210	2,055	2,500	0	2,500	2,500	2,500	0
100-55200-700	Ice Rink	1,000	0	1,000	0	1,000	0	0	1,000	1,000	0
100-55200-710	Baken Park Splash Pad/Shelter Operating Expense	0	0	0	0	0	0	0	14,400	14,400	14,400
100-55200-810	Capital Equipment	2,000	1,150	2,000	2,000	2,000	0	0	2,000	2,000	0
100-55200-820	Capital Improvements	8,000	7,888	8,000	7,392	8,000	2,878	3,000	8,000	6,000	(2,000)
Total Parks and Playgrounds		**103,753**	**74,508**	**129,403**	**122,917**	**182,924**	**105,945**	**163,050**	**196,198**	**194,198**	**11,274**
RECREATION PROGRAMS											
100-55310-111	Director's Salary	30,363	44,537	31,046	32,264	32,180	22,897	32,180	33,144	33,144	964
100-55310-120	Clerical Wages	65,670	56,270	63,619	58,999	48,830	26,738	48,830	48,960	48,960	130
100-55310-125	Wages	11,990	12,285	15,983	17,324	42,952	28,596	42,952	42,682	42,682	(270)
100-55310-151	FICA	8,264	10,595	8,465	11,101	9,483	7,208	9,483	9,546	9,546	63
100-55310-152	Retirement	6,434	7,298	7,247	7,234	8,367	5,309	8,367	8,423	8,423	56
100-55310-153	Dental Insurance	1,341	2,043	1,341	2,134	1,982	1,682	1,982	1,982	1,982	0
100-55310-154	Health Insurance	16,521	25,640	15,569	26,687	23,752	24,070	23,752	19,506	19,506	(4,246)
100-55310-155	Life Insurance	122	230	154	306	293	200	293	233	233	(60)
100-55310-156	Disability Insurance	197	0	196	0	310	0	0	312	312	2
100-55310-210	Professional Services-Engineering	1,000	0	0	50	0	0	0	0	0	0
100-55310-220	Activenet Fees	2,700	9,984	10,000	14,175	13,500	5,672	10,000	13,500	13,500	0
100-55310-225	Telephone	900	948	900	990	950	750	950	950	950	0
100-55310-320	Pub/Sub/Dues	600	549	600	149	1,000	640	700	1,000	1,000	0
100-55310-330	Training/Travel	2,400	2,082	2,400	912	3,600	109	500	3,600	3,600	0
100-55310-331	Concessions	2,200	2,645	2,200	1,654	2,600	0	0	2,600	2,600	0
100-55310-340	Operating Supplies/Expense	5,000	11,812	6,000	15,490	9,000	10,376	12,000	9,000	9,000	0
100-55310-341	Baseball & Softball	11,500	11,001	11,500	15,183	18,000	6,263	6,500	18,000	18,000	0
100-55310-342	Basketball	8,400	7,452	8,400	7,609	8,000	3,091	5,000	8,000	8,000	0
100-55310-344	Youth Enrichment	31,500	41,283	31,500	88,349	46,500	46,925	50,000	46,500	46,500	0
100-55310-345	Adult Enrichment	17,500	21,705	20,000	20,339	22,000	6,779	10,000	22,000	22,000	0
100-55310-346	Football	8,000	8,350	8,000	8,015	8,700	68	200	8,700	8,700	0
100-55310-347	Music In The Grove	3,000	2,712	3,000	2,590	3,000	4,127	4,500	3,000	3,000	0
100-55310-348	Tennis	3,200	1,455	3,200	1,818	3,100	1,166	1,200	3,100	3,100	0
100-55310-349	Volleyball	4,000	4,031	4,000	3,890	4,800	2,466	4,800	4,800	4,800	0
100-55310-350	Teener/Legion Baseball Program	4,000	3,884	4,000	3,507	4,000	0	0	4,000	4,000	0
100-55310-351	Senior Program Activities	3,000	4,269	4,500	6,798	4,500	3,688	4,500	4,500	4,500	0
100-55310-511	Workers Compensation	3,500	2,544	3,000	1,963	3,000	2,069	3,000	2,500	2,500	(500)
	Upgrade Additional Rec Space				0	0	0	0	0	0	0
Total Recreation Programs		**253,302**	**295,602**	**266,820**	**349,531**	**324,399**	**210,889**	**281,689**	**320,539**	**320,539**	**(3,860)**
ATHLETIC FACILITIES											
100-55400-125	P/T Wages	71,432	51,575	54,200	52,520	54,200	29,130	54,200	60,861	60,861	6,661
100-55400-151	FICA	5,465	3,946	4,146	4,024	4,146	2,228	4,146	4,656	4,656	510
100-55430-511	Workers Compensation Insurance	0	0	0	0	0	0	0	0	0	0
Total Athletic Facilities		**76,897**	**55,521**	**58,346**	**56,544**	**58,346**	**31,358**	**58,346**	**65,517**	**65,517**	**7,171**
TOTAL CULTURE AND RECREATION		**433,952**	**425,632**	**454,569**	**528,992**	**565,669**	**348,191**	**503,085**	**582,253**	**580,253**	**14,584**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
PLANNING											
100-56300-120	Planning Salaries	14,104	14,177	14,462	14,909	32,724	22,031	32,724	33,574	33,574	850
100-56300-151	FICA	1,079	1,016	1,106	1,099	2,503	1,622	2,503	2,568	2,568	65
100-56300-152	Retirement	945	944	947	975	2,209	1,491	2,209	2,266	2,266	57
100-56300-153	Dental Insurance	317	317	317	317	733	521	733	733	733	0
100-56300-154	Health Insurance	3,647	3,647	3,431	3,431	7,943	5,957	7,943	8,877	8,877	934
100-56300-155	Life Insurance	19	0	19	0	63	0	63	63	63	(0)
100-56300-156	Disability Insurance	35	0	36	0	83	0	0	84	84	1
100-56300-170	Training/Travel	750	534	500	1,557	500	0	0	500	500	0
100-56300-210	Professional Services	500	348	500	517	500	517	600	600	600	100
100-56300-340	Operating Supplies/Expenses	800	1,503	1,000	1,680	1,500	1,281	1,500	1,500	1,500	0
100-56400-210	Zoning Professional Services	300	525	0	0	0	0	0	0	0	0
Total Planning		**22,496**	**23,013**	**22,318**	**24,485**	**48,758**	**33,421**	**48,275**	**50,766**	**50,766**	**2,008**
ECONOMIC DEVELOPMENT											
100-56700-100	Village Website	0	0	0	0	0	0	0			
100-56700-120	Economic Development Salaries	14,103	14,177	14,462	14,909	32,724	22,031	32,724	33,574	33,574	850
100-56700-151	FICA	1,079	1,016	1,106	1,099	2,503	1,622	2,503	2,568	2,568	65
100-56700-152	Retirement	945	944	947	975	2,209	1,491	2,209	2,266	2,266	57
100-56700-153	Dental Insurance	317	317	317	317	733	521	733	733	733	0
100-56700-154	Health Insurance	3,647	3,647	3,431	3,431	7,943	5,957	7,943	8,877	8,877	934
100-56700-155	Life Insurance	9	0	19	0	63	0	63	63	63	(0)
100-56700-156	Disability Insurance	35	0	36	0	82	0	0	84	84	2
100-56700-210	Professional Services/CDA projects	42,000	41,734	2,000	1,599	2,000	0	2,000	2,000	2,000	0
100-56700-270	Marketing	5,000	0	7,500	4,223	7,500	4,032	7,500	30,000	6,000	(1,500)
100-56700-340	Econ Devel. Operating Sup/Expense	900	626	1,000	2,137	1,000	464	1,000	1,000	1,000	0
100-56700-450	CDA Projects	0	0	0	0	0	0	0	0	0	0
Total Economic Development		**68,035**	**62,462**	**30,818**	**28,690**	**56,757**	**36,120**	**56,675**	**81,166**	**57,166**	**409**
TOTAL PLANNING AND ECONOMIC DEVELOPMENT		90,531	85,474	53,136	53,176	105,515	69,541	104,950	131,932	107,932	2,417
TOTAL GENERAL FUND EXPENSES		**4,233,800**	**4,345,246**	**4,410,844**	**4,295,769**	**4,737,388**	**3,687,304**	**4,956,816**	**5,158,651**	**5,116,151**	**378,763**

STREET TREE - 202

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMM/ DEPARTMENT RECOMMENDED BUDGET	ADMINISTRATOR RECOMMENDED BUDGET	Yr/Yr Budget Variance
REVENUES											
TAXES											
202-41110-000	General Property Taxes	45,834	45,834	51,112	51,112	59,262	0	59,262	76,233	76,233	16,971
Total Taxes		**45,834**	**45,834**	**51,112**	**51,112**	**59,262**	**0**	**59,262**	**76,233**	**76,233**	**16,971**
INTERGOVERNMENTAL AID											
202-43270-000	Grants	0	0	0	0	0	0	0	0		0
Total Intergovernmental Aid		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
PUBLIC CHARGES FOR SERVICE											
202-46810-000	Street Tree Fees	0	0	0	0	0	0	0	0		0
Total Public Charges For Service		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE											
202-48110-000	Interest on Investments	0	0	0	0	0	0	0	0		0
202-48500-000	Donations	0	2,081	0	223	10,000	513	0	0		(10,000)
Total Miscellaneous Revenue		**0**	**2,081**	**0**	**223**	**10,000**	**513**	**0**	**0**	**0**	**(10,000)**
OTHER FINANCING SOURCES											
202-49100-000	Transfers From General Fund	0	0	0	0	0	0	0	0		0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL STREET TREES FUND REVENUES		**45,834**	**47,915**	**51,112**	**51,335**	**69,262**	**513**	**59,262**	**76,233**	**76,233**	**6,971**
EXPENDITURES											
FORESTRY											
202-56110-125	P/T Board Wages	0	0	0	0	0	0	0	0	0	0
202-56110-140	Wages	20,520	15,930	21,041	21,371	26,936	18,275	26,936	27,477	27,477	541
202-56110-150	O/T Wages	2,960	1,006	3,035	2,177	3,885	2,007	3,885	3,963	3,963	78
202-56110-151	FICA	1,796	1,279	1,842	1,746	2,358	1,518	2,358	2,405	2,405	47
202-56110-152	Retirement	1,573	1,123	1,577	1,542	2,080	1,380	2,080	2,122	2,122	42
202-56110-153	Dental Insurance	219	0	635	0	833	562	833	833	833	0
202-56110-154	Health Insurance	2,961	3,647	6,862	3,431	9,026	6,770	9,026	10,088	10,088	1,062
202-56110-155	Life Insurance	46	0	46	0	87	52	87	87	87	0
202-56110-156	Disability Insurance	59	0	60	0	57	0	0	79	79	22
202-56110-210	Professional Services	6,700	6,486	6,834	5,966	20,000	17,457	20,000	20,000	20,000	0
202-56110-211	Governor Taylor Project	0	0	0	0	0	0	0	0	0	0
202-56110-340	Operating Supplies/Expenses	9,000	10,918	9,180	8,405	4,000	1,660	4,000	9,180	9,180	5,180
Total Forestry		**45,834**	**40,390**	**51,112**	**44,638**	**69,262**	**49,681**	**69,205**	**76,233**	**76,234**	**6,972**
OTHER FINANCING USES											
202-59100-900	Transfer To General Fund	0	0	0	0	0	0	0	0		0
Total Other Financing Uses		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL STREET TREES FUND EXPENSES		**45,834**	**40,390**	**51,112**	**44,638**	**69,262**	**49,681**	**69,205**	**76,233**	**76,234**	**6,972**

Village of Cottage of Grove
Analysis of Long Term Debt
For FY 2021 Budgeting Purposes

Description:	Principal	Interest	Total:
Clean Water Fund (Sewer) - 2009	341,032.59	75,412.80	416,445.39
Safe Drinking Water Fund (Water) - 2013	130,875.65	35,555.08	166,430.73
Safe Drinking Water Fund (Water) - 2015	33,281.82	9,837.24	43,119.06
Safe Drinking Water Fund (Water) - 2016	49,997.91	13,464.98	63,462.89
2012 GO Refunding Bonds - TID #5	25,000.00	32,875.00	57,875.00
2012 Promissory Notes - TID #5	33,026.19	1,094.58	34,120.77
2012 Promissory Notes - TID #7	112,880.82	3,741.19	116,622.01
2012 Promissory Notes - Water	18,513.72	613.60	19,127.32
2012 Promissory Notes - Sewer	10,579.27	350.63	10,929.90
2014 Refunding Bonds - TID #5	650,000.00	77,668.76	727,668.76
2015 GO Refunding Bonds - General	245,000.00	72,000.00	317,000.00
2015 GO Refunding Bonds - Water	40,000.00	4,425.00	44,425.00
2015 GO Refunding Bonds - Sewer	40,000.00	4,425.00	44,425.00
2017 GO Bonds - General	50,000.00	33,100.00	83,100.00
2017 GO Bonds - TID #5	315,000.00	57,825.00	372,825.00
2017 GO Bonds - TID #6	90,000.00	26,700.00	116,700.00
2017 GO Bonds - TID #7	40,000.00	5,550.00	45,550.00
2017 GO Bonds - Water	20,000.00	13,925.00	33,925.00
2017 GO Bonds - Sewer	25,000.00	17,287.50	42,287.50
2018 GO Bonds - TID #7	0.00	29,700.00	29,700.00
2018 GO Bonds - Sewer	40,000.00	42,468.76	82,468.76
2019 GO Notes - General	71,000.00	19,125.45	90,125.45
2020 GO Bonds	105,000.00	13,617.74	118,617.74
	2,486,187.97	590,763.31	3,076,951.28
TOTAL DEBT SERVICE PAYMENTS:	**2,486,187.97**	**590,763.31**	**3,076,951.28**
Less:			
Due From Water - 2012 PN	18,513.72	613.60	**(19,127.32)**
Due From Water - SDWL 2013	130,875.65	35,555.08	**(166,430.73)**
Due From Water - 2015 GO Refunding Bonds	40,000.00	4,425.00	**(44,425.00)**
Due From Water - SDWL 2015	33,281.82	9,837.24	**(43,119.06)**
Due From Water - SDWL 2016	49,997.91	13,464.98	**(63,462.89)**
Due From Water - 2017 GO Bonds	20,000.00	13,925.00	**(33,925.00)**
Due From Sewer - 2009 Clean Water	341,032.59	75,412.80	**(416,445.39)**
Due From Sewer - 2012 PN	10,579.27	350.63	**(10,929.90)**
Due From Sewer - 2015 GO Refunding Bonds	40,000.00	4,425.00	**(44,425.00)**
Due From Sewer - 2017 GO Bonds	25,000.00	17,287.50	**(42,287.50)**
Due From Sewer - 2018 GO Bonds	40,000.00	42,468.76	**(82,468.76)**
Due from TID #5 - 2012 GO Refunding	25,000.00	32,875.00	**(57,875.00)**
Due from TID #5 - 2012 Promissory Notes	33,026.19	1,094.58	**(34,120.77)**
Due from TID #5 - 2014 Refunding Bonds	650,000.00	77,668.76	**(727,668.76)**
Due From TID #5 - 2017 GO Bonds	315,000.00	57,825.00	**(372,825.00)**
Due from TID #6 - 2009 GO Bond	90,000.00	26,700.00	**(116,700.00)**
Due from TID #7 - 2012 Promissory Notes	112,880.82	3,741.19	**(116,622.01)**
Due from TID #7 - 2017 GO Bonds	40,000.00	5,550.00	**(45,550.00)**
Due from TID #7 - 2018 GO Bonds	0.00	29,700.00	**(29,700.00)**
	2,015,187.97	**452,920.12**	**(2,468,108.09)**
Net Debt Service - Levy Amount	**561,000.00**	**164,543.19**	**492,143.19**
check	2,576,187.97	617,463.31	2,960,251.28
	(90,000.00)	(26,700.00)	116,700.00

DEBT SERVICE FUND - 300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMMITTEE LEVEL BUDGET
REVENUES									
TAXES									
300-41110-000	General Property Taxes	408,816	302,816	530,387	413,362	608,856	0	608,856	724,143
Total Taxes		**408,816**	**302,816**	**530,387**	**413,362**	**608,856**	**0**	**608,856**	**724,143**
MISCELLANEOUS REVENUE									
300-48110-000	Interest on Investments	0	2,102	3,000	6,075	3,000	(136)	3,000	3,000
300-48112-000	Interest on Special Assessments	0	0	0	0	0	0	0	0
Total Miscellaneous Revenue		**0**	**2,102**	**3,000**	**6,075**	**3,000**	**(136)**	**3,000**	**3,000**
OTHER FINANCING SOURCES									
300-49120-000	Proceeds From Long Term Debt	0	0	0	0	0	0	0	0
300-49150-000	Use of Undesignated Cash Reserves	0	0	0	0	0	0	0	0
300-49405-000	Transfer From TID #5	1,009,494	1,009,494	1,152,283	1,152,283	1,160,744	1,160,744	1,160,744	1,192,490
300-49406-000	Transfer from TID #6	119,575	119,575	0	117,025	0	0	0	0
300-49407-000	Transfer from TID #7	128,140	128,140	198,458	198,458	190,255	190,255	190,255	191,872
Total Other Financing Sources		**1,257,209**	**1,257,209**	**1,350,741**	**1,467,766**	**1,350,999**	**1,350,998**	**1,350,999**	**1,384,362**
TOTAL DEBT SERVICE FUND REVENUES		**1,666,025**	**1,562,127**	**1,884,128**	**1,887,203**	**1,962,855**	**1,350,862**	**1,962,855**	**2,111,505**
EXPENDITURES									
PRINCIPAL ON DEBT									
300-58100-610	Prinicipal Payment on Notes	1,223,079	1,143,763	1,459,337	1,457,439	1,559,907	1,559,907	1,559,907	1,736,907
Total Principal On Debt		**1,223,079**	**1,143,763**	**1,459,337**	**1,457,439**	**1,559,907**	**1,559,907**	**1,559,907**	**1,736,907**
INTEREST ON DEBT									
300-58200-622	Debt Service - Interest On Notes	442,246	416,656	423,791	419,129	401,148	401,143	401,148	372,998
300-58200-691	Debt Service - Fees	700	1,090	1,000	1,226	1,800	400	1,600	1,600
Total Interest on Debt		**442,946**	**417,745**	**424,791**	**420,355**	**402,948**	**401,543**	**402,748**	**374,598**
TOTAL DEBT SERVICE FUND EXPENSES		**1,666,025**	**1,561,509**	**1,884,128**	**1,877,793**	**1,962,855**	**1,961,450**	**1,962,655**	**2,111,505**

CAPITAL PROJECTS FUND - 410

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 BUDGET	2017 ACTUALS	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMMITTEE LEVEL BUDGET
REVENUES											
TAXES											
410-41110-000	General Property Taxes	275,923	300,000	338,000	338,000	350,584	350,828	352,500	0	352,500	350,000
Total Taxes		**275,923**	**300,000**	**338,000**	**338,000**	**350,584**	**350,828**	**352,500**	**0**	**352,500**	**350,000**
SPECIAL ASSESSMENTS											
410-42121-000	2008 Vilas Road	0	222	0	222	0	0	0	0	0	0
410-42122-000	HWY N & BB	0	0	0	0	0	0	0	0	0	0
410-42123-000	HWY N PHASE II	0	0	0	0	0	0	0	0	0	0
410-42124-000	Seldal Plat Reconstruction	0	37,933	0	12,860	2,605	3,291	2,357	1,486	2,357	2,357
Total Special Assessments		**0**	**38,154**	**0**	**13,082**	**2,605**	**3,291**	**2,357**	**1,486**	**2,357**	**2,357**
MISCELLANEOUS EARNINGS											
410-46112-000	Miscellaneous Other Earnings	0	7,961	0	0	0	50,000	9,300	0	9,300	0
Total Miscellaneous Earnings		**0**	**7,961**	**0**	**0**	**0**	**50,000**	**9,300**	**0**	**9,300**	**0**
MISCELLANEOUS REVENUE											
410-48110-000	Interest on Investments	1,300	511	1,300	1,310	3,000	10,623	2,000	(454)	2,000	5,000
410-48112-000	Interest on Special Assessments	107	255	0	1,917	951	1,084	896	36	896	764
410-48150-000	Interest on Land Contract	2,276	2,217	2,158	2,157	2,095	2,095	2,031	1,529	2,031	
410-48151-000	Principal on Land Contract	1,924	1,983	2,042	2,043	2,105	1,930	2,169	1,621	2,169	
410-48190-000	Cable Franchise Fees	0	0	36,000	37,483	36,000	35,030	35,000	22,189	35,000	
Total Miscellaneous Revenue		**5,607**	**52,609**	**41,500**	**44,910**	**44,151**	**50,761**	**42,096**	**24,922**	**42,096**	**5,764**
OTHER FINANCING SOURCES											
410-49120-000	Proceeds From Long Term Notes	0	1,173,083	0	0	0	785,000	0	1,820,000	0	0
Total Other Financing Sources		**0**	**1,173,083**	**0**	**0**	**0**	**785,000**	**0**	**1,820,000**	**0**	**0**
TOTAL CAPITAL PROJECTS FUND REVENUES		**281,530**	**1,571,808**	**379,500**	**395,992**	**397,340**	**1,239,879**	**406,253**	**1,846,407**	**406,253**	**358,121**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 BUDGET	2017 ACTUALS	2018 BUDGET	2018 ACTUALS	2019 BUDGET	2019 ACTUALS	2020 BUDGET	2020 ACTUALS	2020 Year-End PROJECTED ACTUALS	2021 COMMITTEE LEVEL BUDGET
EXPENDITURES											
VILLAGE PROPERTIES											
410-57310-100	ADA Compliance Projects	0	0	0	0	34,000	30,785	10,000	7,900	10,000	10,000
410-57320-225	Technology Upgrade - Offices	0	0	0	0	17,500	26,986	40,305	40,996	35,000	25,000
410-57320-820	Village Property Maintenance	22,824	0	0	0	25,200	24,937	26,000	29,693	32,000	106,000
Total Village Properties		**22,824**	**0**	**0**	**0**	**42,700**	**82,708**	**76,305**	**78,589**	**77,000**	**141,000**
STREET CONSTRUCTION											
410-57330-821	Engineering - BAKKEN PARK 2020	0	1,615,434	0	30,395	0	808,839	0	993,028	150,000	
410-57331-820	Streets & Highway Projects:	0	0	0	19,823	110,000	116,062	121,000	210,318	160,000	126,000
410-57332-820	Transportation & Traffic Calming Projects	122,913	0	0	0	0	251,347	0	172,016	0	
410-57333-820	Glacial Drumlin Bike Path	0	0	0	0	0	0	0	2,599	2,800	
410-57340-820	BB Urbanization	0	0	0	0	0	0	0	8,022	0	
410-57341-820	BB/Buss Intersection/Signal	0	0	0	0	0	0	0	4,680	0	
410-57342-820	Temp Buss Rd Improvements	0	0	0	0	0	0	0	2,703	0	
410-57343-820	Final Buss Rd Buildout	0	0	0	0	0	0	0	2,669	0	
Total Street Construction		**122,913**	**1,615,434**	**0**	**50,218**	**110,000**	**1,176,248**	**121,000**	**1,396,035**	**312,800**	**126,000**
CAPITAL EQUIPMENT PURCHASES											
410-57500-810	Radio & Technology Upgrade			0	0	0	44,000	44,000			
	Public Facility Master Plan - 2020								21,000	21,000	
	Village Wide Revaluation - 2020								55,000	55,000	
410-57501-210	Computers/GIS Equipment Purchases			0	0	0					
410-57501-810	Vehicles, Plows, Trucks	152,186	273,829		177,743						
	Dump Truck - 2019						124,416	124,416			
	Dump Truck - 2020								128,771	128,771	
	1 Ton Dump Truck - 2016										
	Small Pickup Truck - 2016										
	Street Sweeper - 2020								300,000	300,000	
	Police Squad - 2020								48,000	48,000	
	Police Squad - 2021										49,000
	Police Squad - 2018					43,158					
	PoliceDetective Tahoe - 2019										
	Police Leases			43,000		18,768					
	Exercise Equipment - Wellness 2021										2,000
	Small Pickup Truck - 2019						21,374	21,374			
	Bucket Truck - 2017										
	DGEMS Ambulance - 2021										53,000
	Brush Truck - 2020										
410-57501-820	Other Equipment	1,000	68,772		0						
	Annual Skidloader program			1,500		1,200					
	Pay Loader - 2018			174,591		89,915					
	Paint Stripper - 2021										6,000
	Wood Chipper - 2018			48,617		24,702					
	Parks Tractor and Attachments - 2020								65,000	65,000	
410-57502-810	Wing Mower - 2019	47,235	0		0	0	53,218	53,218			
	Mower										
	Riding Mower/Tractor - 2013										
	Wing Mower - 2021										28,000
	Wing Mower - 2020								15,000	15,000	
	Mower Attachment - 2020								15,000	15,000	
	Garden Tractor - 2020								7,000	7,000	
410-57503-810	Public Works Projects		0		2,938	0					
	Road Repaving - 2020										
	Storm Water Ditching										
	Dredging at Thaden Pond										
	Conservancy Court Wetland Scrape - 2018			85,000							
	Stormwater Model - 2018			55,000							
410-57600-820	Natvig Landfill		0		0	0					22,000
	CDA Capital Projects										10,500
	Parks & Rec Projects								15,000		
Total Capital Equipment Purchases		**200,421**	**342,600**	**407,708**	**180,682**	**177,743**	**243,008**	**243,008**	**669,771**	**654,771**	**170,500**

ECONOMIC DEVELOPMENT											
410-58100-810	Purchase of Public Lands	0	0	0	0	0	0	0	0	0	0
Total Economic Development		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS EXPENSES											
410-58200-692	Debt Issuance Costs	0	23,849	0	315	0	15,028	0	0	0	
410-58200-700	Transfer to Debt Service	0	0	0	0	0	0	0	0	0	
Total Miscellaneous Expenses		**0**	**23,849**	**0**	**315**	**0**	**15,028**	**0**	**0**	**0**	**0**
TOTAL CAPITAL PROJECTS FUND EXPENSES		**346,158**	**1,981,883**	**407,708**	**231,215**	**330,443**	**1,516,992**	**440,313**	**2,144,395**	**1,044,571**	**437,500**

2021 - 2025 Village Capital Plan (Fund 410)

Description of Item	Year Purchased	Notes	Life Expectancy in years	2021	2021 Capital Fund Impact	2022	2022 Capital Fund Impact	2023	2023 Capital Fund Impact	2024	2024 Capital Fund Impact	2025	2025 Capital Fund Impact
Dump Truck [1]	2012	1	10	190,397		197,061		203,958		211,097		218,485	153,000
Dump Truck [1]	2003	1	10	190,397		190,397		190,397		211,097	148,000	211,097	
Dump Truck [1]	2016	1	10	190,397		197,061		203,958		211,096		218,485	
Dump Truck [1]	2020	1	10	190,397		197,061		203,958		211,096		218,485	
Dump Truck [1]	2007 I	1	10	190,397		197,061	137,943	203,958		211,096		218,485	
Dump Truck [1]	2010	1	10	190,397		197,061		203,958	143,000	211,096		218,485	
Public Works pickup	N/A	4	8	36,117		37,381		38,689		40,043		41,445	
Parks general transportation vehicle	2014 Jeep	4	6	35,265		36,499		37,777	37,777	39,099		40,467	
3/4 Ton Pick-Up [2]	2014 Ford	2	6	38,093		39,426		40,806	24,484	42,234		43,713	
1-Ton Dump [2]	2016	2	6	89,076		92,194		95,421		98,761		102,217	
4x4 Pick-up Truck with Topper***	2013	4	8	38,093		39,426	39,426	40,806		42,234		43,713	
Field Grooming Tractor ***	2013	4	10	19,517		20,200		20,907		21,639		22,396	
Service Truck [2]	2012 Ford	2	8	47,020		48,666		50,369	30,221	52,132		53,956	
Small pick up truck	2004 Dodge	2	6	38,161		39,497		40,879		42,310		43,791	
Parks service truck	2019	4	8	44,000		45,000		46,000		47,000		48,000	
Small pick up truck	2008 Ranger	2	6	28,000		28,000		28,000		28,000		28,000	
Water meter truck	2016	3	6	38,161		39,497		40,879		42,310		43,791	
Trash Pump (trailer)	2008 Godwin	2	3	59,286		61,361		63,509		65,731		68,032	
Trash Pump (trailer)	2000 Thompson	3	3	33,868		35,053		36,280		37,550		38,864	
Trash Pump (portable)	1980's	3	3	18,399		19,043		19,710		20,399		21,113	
Generator (PTO)	1980's	3	12	26,849		27,789		28,761		29,768		30,810	
Generator 4000W	2013	2	12	8,450		8,746		9,052		9,369		9,697	
Generator (2) 6500W	Approx. 2000	3	12	9,881		10,227		10,585		10,955		11,339	
Utility Tractor	2008 NH	2	10	38,161		39,497		40,879		42,310		43,791	
Roto Tiller 3 pt.	2013	4	10	6,814		7,053		7,300		7,555		7,820	
End loader	2001 JD	1	10	276,532		286,210		296,228		306,596		317,327	
End loader Forks	2002 Arrow	2	10	5,929		6,136		6,351		6,573		6,803	
End loader Boom	2002 JRB	2	10	5,656		5,854		6,059		6,271		6,490	
Loader/Backhoe	1995 JD (used)	2	10	148,147		153,332		158,699	95,219	164,253		170,002	
Wing Mower	2016	2	5	47,000	28,000	48,645		50,348		52,110		53,934	
Zero-turn Mower	2020	2	4	27,000		30,000		30,000		30,000		30,000	
Turf Aerator	2013	4	10	3,816		3,950		4,088		4,231		4,379	
Parks Utility Vehicle (ATV)	2013	4	12	16,355		16,927		17,520		18,133		18,767	
Parks Utility Trailer	2013	4	20+	9,200		9,522		9,855		10,200		10,557	
Water Wheel	2013	4	10	8,981		9,296		9,621		9,958		10,306	
Water Tank	2013	4	15	3,271		3,385		3,504		3,627		3,753	
Wing Mower	2014 Jacobson	2	5	95,014		98,340		101,782		105,344		109,031	
Sewer Jetter	1998	3	10	67,055		69,401		71,831		74,345		76,947	
Message Board	2008 Precision	2	10	22,897		23,698	14,219	24,527		25,386		26,274	
Message Board	2008 Precision	2	10	22,897		23,698	14,219	24,527		25,386		26,274	
Light Tower	2008 Magnum	2	10	11,312		11,708		12,118		12,542		12,981	
Post Hole Auger	2004 Bobcat	2	10	4,361		4,514		4,672		4,835		5,005	
Snow Blower	2013	2	10	8,450		8,746		9,052		9,369		9,697	
Sweeper	2008 Bobcat	2	10	7,360		7,617		7,884		8,160		8,445	
Pallet Forks	1990's Bobcat	2	10	2,998		3,103		3,212		3,324		3,441	
Rotary Mower	2016	4	10	7,496		7,758		8,030		8,311		8,602	
Stump Grinder	2008 Bobcat	4	10	11,039		11,426		11,826		12,240		12,668	
Grapple Bucket	2008 Bobcat	4	10	5,929		6,136		6,351		6,573		6,803	
Man Basket	2002	2	10	3,135		3,244		3,358		3,475		3,597	
ATV	2008 Polaris	3	10	8,757		9,063		9,380		9,709		10,048	
Snow Blower (walk behind)	2007 Toro	2	10	1,295		1,340		1,387		1,436		1,486	
V-Box Spreader	2008 Hi-Way	2	8	14,583		15,093		15,622		16,168		16,734	
Wood Chipper	2008 Morbark	4	8	53,903		55,789		57,742		59,763		61,854	
Riding Mower/Tractor (48")	2013 John Deere	4	5	15,264		15,799		16,352		16,924		17,516	
Air Compressor	2008 Sulair	2	10	16,934		17,527		18,140		18,775		19,432	
Paint Striper	2008 Graco	4	15	6,000	6,000	6,210		6,427		6,652		6,885	
Sprayer	2013	4	5	9,200		9,522		9,855		10,200		10,557	
Jumping Jack Compactor	2008 Wacker	2	6	4,941		5,113		5,292		5,478		5,669	
Plate Compactor	2013	2	6	7,360		7,617		7,884		8,160		8,445	
Safety Trailer	2004 United	2	10	9,200		9,522		9,855		10,200		10,557	
Garden Tractor	2020	4	10	8,000		8,000		9,000		9,000		9,000	
Garden Tractor	2014 John Deere	4	10	8,000		8,000		9,000		9,000	9,000	9,000	9,000
Utility Trailer	2004 Big-O	2	10	10,017		10,368		10,731		11,106		11,495	
Skid Loader Trailer	2008 Trailerman	2	10	7,769		8,040		8,322		8,613		8,915	
Paint Trailer	2008 Trailerman	2	10	2,283		2,363		2,445		2,531		2,620	
Bucket Truck	2017	4	15	171,297		177,292		183,498		189,920		196,567	
Leaf Vac		4	10	186,559		193,088		199,846		206,841		214,080	
Toolcat		4	10	54,369		56,271		58,241		60,279		62,389	
Parks Tractor and attachments	2020	4	10	66,000		66,000		66,000		66,000		66,000	
Street Sweeper	2020	4	10	310,500		321,368		332,615		344,257		356,306	
Police Squad	Annual	4	6	49,000	49,000	50,000	50,000	51,000	51,000	52,000	52,000	52,000	52,000
Police Body Cameras and Radio Upgrades		4	5-10	46,000		47,000		47,000		47,000		47,000	
Exercise Equipment - Wellness Program		4		2,000	2,000	2,000		2,000		2,000		2,000	
MSB parking lot		2	25	139,000		142,000		142,000		142,000		142,000	
Village Hall parking lot		4	25	78,000	78,000	80,000		80,000		80,000		80,000	
Bonnie Rd shop parking lot		2	25	43,000		45,000	27,541	45,000		45,000		45,000	
Road Repaving	Annual	4		126,000	126,000	131,000	131,000	136,000	136,000	141,000	141,000	141,000	141,000
Village Technology Upgrades				25,000	25,000	38,000	38,000	20,000		20,000		15,000	15,000
ADA Compliance projects	Annual	4		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Revaluation		4	4	24,000		24,000		25,000		25,000		25,000	
Natvig Landfill				44,000	22,000	45,000		46,000		47,000		48,000	
CDA Capital Projects				30,000	10,500	30,000		30,000		30,000		30,000	
Public Facility Master Plan			10	26,000		27,000		27,000		28,000		28,000	
Parks and Rec projects		4		24,000		25,000		26,000		26,000		26,000	
Village building maintenance	Annual	1		40,000	28,000	42,000	30,000	44,000	32,000	44,000	32,000	44,000	32,000
DGEMS Ambulance/Capital			8	245,000	53,000	245,000	77,000	250,000	25,000	255,000		260,000	
Fire Dept. Engine 3		4	10	355,000		360,000	360,000	365,000		365,000		365,000	
Fire Dept. Brush Truck	2020	4		12,500		12,500		12,500		12,500		12,500	
Conservancy Court Wetland Scrape	2018	4	30	94,000		97,000		100,000		100,000		100,000	
Stormwater Model	2018	4	5	61,000		63,000		65,000		65,000		65,000	
Vactor Truck	2005 Vactor	3	10	354,353		366,756		379,592	37,959	392,878		406,629	
Total				**$ 5,417,502**	**$ 437,500**	**$ 5,588,544**	**$ 929,348**	**$ 5,728,961**	**$ 622,660**	**$ 5,897,609**	**$ 392,000**	**$ 6,038,244**	**$ 412,000**
Expenditures planned					**$ 437,500**		**$ 929,348**		**$ 622,660**		**$ 392,000**		**$ 412,000**
Capital Savings Account addition (withdrawl)					$ (51,000)		$ (329,348)		$ 27,340		$ 258,000		$ 238,000
Capital Savings Account Balance	To be used for future capital expenditures				$ 440,500		$ 111,152		$ 138,492		$ 396,492		$ 634,492
General Fund Reserve Contribution					$ 36,500		$ 100,000		$ -		$ -		$ -
Annual Capital Budget					**$ 350,000**		**$ 500,000**		**$ 650,000**		**$ 650,000**		**$ 650,000**

UPDATED 10.7.20 MG

NOTES:

Vactor truck is split 80 sewer/10/10
1- Split 70 Village/15/15
2- Split 60 Village/20/20
3-Primarly utility expense
4-Primarly Village expense
Recommended for purchase/replacement