



**VILLAGE OF COTTAGE GROVE
NOTICE OF PUBLIC MEETING
Budget Review Committee
Monday, October 13, 2025
5:30 p.m.**

This meeting will take place as a hybrid meeting both virtually via Zoom and in person at Village Hall at 221 E. Cottage Grove Road. If you are utilizing Zoom, please join the meeting from your computer, tablet or smartphone by visiting <https://us06web.zoom.us/j/81889643067?pwd=eHcRejtmZggTGFJN0gLyIpU14AbY2.1>. You can also participate via phone by dialing 1 312 626 6799 and use **Meeting ID 818 8964 3067#**. 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@villageofcottagesgrove.gov. If this is a teleconference, virtual or hybrid meeting, please review the Village of Cottage Grove's [policy](#).

1. Call To Order
2. Determination Of Quorum And That The Agenda Was Properly Posted
3. PUBLIC APPEARANCES-Public's Opportunity To Speak.
4. Discuss And Consider The Minutes Of The Budget Review Committee Meeting From August 19, 2025.

Documents:

[8-19-25 BUDGET REVIEW COMMITTEE MINUTES.PDF](#)

5. Review Proposed 2026 Budget.
 - a. Discuss and consider recommendation to the Village Board.

Documents:

[2026 PROPOSED DRAFT BUDGET - BUDGET REVIEW COMMITTEE PACKET.PDF](#)

6. Adjournment

Any item on the agenda is subject to final action. Notice: Persons needing special accommodations should call [608-839-4704](tel: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 attend 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
BUDGET REVIEW COMMITTEE
Tuesday, August 19, 2025**

MINUTES

- 1. Call to order**
Village President Kelm-Nelson called the Budget Review Committee to order at 5:30 pm. this was a hybrid meeting.
- 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. Budget Review Committee members present were Cindi Kelm-Nelson, Jim Elmore, Heidi Murphy, Brittany Ballweg and Chris Stoa. Staff present were Village Administrator Matt Giese, Village Clerk Lisa Kalata, Finance Director Cameron Sawyer, EMS Chief Eric Lang, and Police Chief Mark Garry.
- 3. PUBLIC APPEARANCES – *Public’s opportunity to speak*- None**
- 4. Discuss and Consider the Minutes of The Budget Review Committee Meeting from October 14, 2024.**
Motion by Murphy to approve the minutes of the Budget Review Committee meeting from October 14, 2024, seconded by Elmore. **Motion** carried with a voice vote of 4-0-1 with Stoa abstaining.
- 5. Review 2026 Financial Management Plan.**
 - a. Discuss and consider recommendation to the Village Board.**
Greg Johnson from Ehlers presented the FMP.
Motion by Kelm-Nelson to approve the proposed financial management plan as presented with the following changes: Include Community Park year 2027 and Progress Dr street project in 2028 to align with the path project on Vilas Road to Bakken park with the change of using Pleasant Springs funds for the Ladder Truck and using some park development funds for Community Park project, seconded by Stoa. **Motion** carried with a voice vote of 5-0-0.
- 6. Adjournment**
Motion by Ballweg to adjourn at 6:48 p.m., seconded by Elmore. **Motion** carried with a voice vote of 5-0-0.

Lisa Kalata, Village Clerk
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.

2026 PROPOSED DRAFT BUDGET

Budget Review Committee

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Introduction

Memo Date: 10.8.25
To: Budget Review Committee
From: Matt Giese – Village Administrator
Subject: 2026 Proposed Village Budget Review

Background

The Village kicked-off the 2026 budget process in April, with staff beginning to draft capital budget requests. The Village Board began their capital prioritization process in June and approved a Capital Prioritization Plan (CPP) in July. Utilizing the CPP, staff drafted an update to the Village’s Financial Management Plan (FMP) in August, for review by the Budget Review Committee (BRC). The BRC’s recommendation was forwarded to the Board, which approved the FMP in September. Department Head staff had their recommended budgets reviewed by respective committees in September. Administration compiled all budget requests and implemented direction from the FMP to guide recommendations throughout the proposed budget, which is now in front of the BRC for review and recommendation to the Village Board.

The following is a table of contents for the “2026 Budget Packet” (memos/ recommendations/ supplementary materials)

2026 Budget Packet

- Introductory Summary of proposed 2026 Village Budget
 - “Budget Notes”: Summary of tax levy, assessed value, levy limits, and tax impacts – Village Administrator Matt Giese
 - Overview and Budget Highlights – Assistant Administrator/Finance Director Cameron Sawyer
- Budget Requests/Memos
 - Administration – Administrator Giese and Assistant Administrator/HR Manager Inga Cushman
 - EMS – Chief Lang
 - Fire Department – Chief Archibald
 - Parks & Recreation – Director Sean Brusegar
 - Planning & Development – Director Erin Ruth
 - Police – Chief Garry
 - Public Works – Director Kyela O’Loughlin

2026 Budget Notes

Equalized Value (TID in) = estimated fair market value of all taxable property in the Village

--2024 Equalized Value (TID in): \$1,358,209,100

--2025 Equalized Value (TID in): \$1,545,983,000 (+\$187,773,900; 13.8% increase)

Assessed Value (TID out) = all property outside of TIF Districts as assessed by Village Assessor. Assessed Value (TID out) is the Village's "tax base" for purposes of establishing a tax rate and levy.

--2024 Assessed Value (TID out): \$822,676,856

--2025 Assessed Value (TID out): \$833,015,186 (+\$10,338,330; 1.3% increase)

Average assessed value home in the Village = \$315,000

- The Village's current assessment to equalized value ratio is about 70%. This means the Village's average assessed value home is valued about 30% less than "fair market value". By law, the Village must maintain an assessment ratio between 90% - 110% of fair market value. The Village has contracted with Associated Appraisal to begin a revaluation process in 2025, to be implemented in 2026. The revaluation process will bring all taxable properties within the Village to fair market value.

Tax Levy and Tax Impact

--2024 tax levy for 2025 budget: \$6,146,800

--2026 Financial Management Plan levy for 2026 Budget: \$6,853,087

- +\$706,287; 11.5% increase
- Total Village property tax = \$2,592 for \$315,000 property
 - \$238 increase on the average tax bill (10.1%)

--2025 "all in" Department/Committee requested levy for 2026 Budget: \$6,903,889

- +\$757,089; 12.3% increase
- Total Village property tax = \$2,611 for \$315,000 property
 - \$257 increase on the average tax bill (10.9%)

--2025 Administration proposed/recommended levy for 2026 Budget: \$6,509,401

- +\$362,601; 5.9% increase (\$343,686 less than the approved FMP levy)
- Total Village property tax = \$2,461 for \$315,000 property
 - \$107 increase on the average tax bill (4.5%)

Note for context: every \$10,000 in the proposed tax levy = \$3.78 in taxes for the average assessed value home in the Village (\$315,000)

Next Steps

- October 27: Village Board Budget Workshop and approval of preliminary 2026 Budget.
- November 17: 2026 Budget public hearing and possible Village Board adoption of Budget.

To: Budget Review Committee
From: Cameron Sawyer – Assistant Administrator/Finance Director
Subject: 2026 – Overview and Budget Highlights

Fiscal responsibility/fiscal health of the Village: Overall fiscal health plays a significant role in the budget process. Significant factors include general fund reserves, growth, and infrastructure.

General Fund reserves: Unrestricted fund balance remains strong for the village. The Village has a formal fund balance policy. That policy is to maintain an unrestricted general fund balance between 20% to 30% of the general fund annual operating budget. The Village has met or exceeded required reserves for the past several years. Annual operating budgets for the general fund are not designed to create a surplus. Strong fiscal management and good market conditions are the main cause for current general fund reserves. During times of high inflation and poor market conditions reserves may naturally decline. At times, the Village may plan on spending down reserves. It is important to note that reserves are necessary to fund/cash flow operations between property tax collections/payments, which is the Village's most significant source of revenue.

Growth: The Village is experiencing one of the largest growth rates in Dane County. Net new construction for 2025 was 5.30%, which is significantly above the county average of 2.37%. Net new construction is critical in the current formula for levy limits under State law. Debt adjustments and referendums are the only other tools the village has available to increase its levy. Growth also increases operating costs for the Village, most notably in public safety. Despite the Village's growth rate, our staffing levels remain one of the leanest levels in Dane County.

Infrastructure: The Village has addressed major infrastructure needs in the past several years. Overall road and related infrastructure remain in good condition. Aging infrastructure or delaying repairs could present future levy challenges or larger tax impacts. The Village's due diligence in maintaining existing infrastructure has set up for strong future performance. The Village's most recent prioritization process has sustainable annual funds set up to address roads, sidewalks, and trails.

Budget Highlights: Wisconsin CPI-U is currently 2.65% (2.83% rolling 12 month average). This rate closely resembles what it would cost the village to maintain current operations. Historically, the Village has included COLA adjustment for staff consistent with CPI-U. The proposed budget has a 2.65% COLA increase effective on 1/4/26. The financial management plan presented a total levy amount of \$6,853,087. The proposed budget as presented is requesting levy support of \$6,509,401.

General Fund

General Government: Expenditures pertaining to Village Board, Municipal Court, Administration, and Clerk represent a total proposed increase of \$77,280 (or 7%) compared to the prior year. The main driving factor of this is a result of the number of elections (\$23,887 increase) in 2026 compared to 2025, municipal court cost increases (\$27,291 increase), and professional services, such as legal (\$19,325 increase).

Public Safety: Consistent with prior years, the increase in public safety expenses is the highest of any category. Implementation of pay per call for and adjustments to officer pay resulted in an increase of \$53,155 for Cottage Grove Fire. The Deer-Grove EMS budget request is an increase for the general fund of \$37,046 as a result of a new collective bargaining agreement and increased administrative support. Cottage Grove Police Department makes up the largest increase for public safety of \$142,099, which is also a result of a new collective bargaining agreement, but no increases in staffing. The total increase for Public Safety was 5% or \$173,550.

Public Works: Public Works proposed budget is 3% more or \$31,406 more than the prior year's budget.

Culture, Recreation, and Education: Parks, Recreation, and Forestry increase is \$32,657 compared to 2025 budget. The largest drivers are Bakken Park Splash Pad operational expenses and increased costs of programming, which are recovered through fees.

Conservation and Development: No changes in overall operations of planning or economic development have been proposed. Village TIF Districts typically bear any major development costs or planning.

External Factor: The Village's 5th largest taxpayer from last year, Drumlin Reserve Property, LLC (\$13,374,600), is now a tax exempt property. The impact of this adds about \$38.90 to the average home's tax burden. Measures were made throughout the budget review process to help alleviate the impact.

Proposed Budget Summary of Major Projects:

Police Station - \$16,276,861
BB/Buss Bike Path & Damascus Bike Improvement - \$400,000

The 2026 budget will have a proposed budget amendment for the Police Station project to reduce the total cost of expenditures in 2024 and 2025. The estimated expenditures through 2025 is \$1,388,805 and it is included in the detailed budget summary. The 2026 borrowing will be reduced by \$600,000 due to the planned use of TID 5 surplus funds.

Proposed Budget Summary of Annual Road, Sidewalk, and Trail Maintenance:

In 2024, the Village started setting aside \$1,000,000 annually to address road, trail, and sidewalk maintenance. Each year, the allocation is adjusted by an inflation index of 2.5%. In 2026, the allocation available for road, trail, and sidewalk maintenance is \$1,051,000. It is anticipated that there will be approx. \$215,000 in unspent roadwork funds from cost savings in 2025, that are proposed to be utilized to reduce the 2026 borrowing/debt service levy by \$100,000.

Maintenance by category:

- Street Repaving - \$936,000
- Street Chip Sealing and Crack Fill - \$100,000
- Bike Trail and Sidewalk Maintenance - \$15,000

Proposed Budget Summary of Vehicles and Equipment:

In 2024, the Village started setting aside \$1,000,000 each year to address vehicle and equipment replacement. Each year, the allocation would be adjusted by an inflation index of 2.5%. In 2026, the vehicle and equipment maintenance allocation is \$1,051,000. This excludes water and sewer purchases.

The items below total \$839,275, which is \$211,725 less than the capital prioritization allocation for 2026.

General Government

- Replacement of DS200 Election Equipment - \$45,600
- 2026 Computer and Network Infrastructure Replacement Program - \$17,250

Public Safety

- Fire – Three Thermal Imaging Cameras - \$15,825
- Police – Two Squads, Firearms, Tornado Siren, Flock Cameras, Body Amor, Handheld Radios, Emergency Entry Equipment, Traffic Monitoring Equipment - \$297,500

Public Works

- 3/4 Ton Pick Up, F-550 Pick-up, Barricades and trailer, Forklift and Pallet Packing, Asphalt Hot Box, Asphalt Roller and trailer - \$250,600

Culture, Recreation, and Education

- Parks, Recreation, and Education – Vehicle Replacement, Two Mower Replacement Bakken Park Lot Improvements, Community Park Windscreen addition - \$212,500

Proposed Capital Projects Fund (non-borrowed) Notable Initiatives:

- Comprehensive Plan Update - \$100,000
- Building Maintenance - \$35,000
- Fire/EMS Operational and Facility Study - \$40,000
- Stormwater Feasibility Study - \$100,000
- Streetlights for DNR Trail - \$49,000
- MPO Planning - \$30,000 (carry over from 2025)
- ADA Compliance Projects - \$10,000
- Playground Maintenance - \$10,000
- Bakken Park Playground Removal - \$25,000

		Levy Breakdown						Increase (Decrease)
Fund	Tax year Budget year	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	
General	100	3,336,757	3,585,470	3,847,991	4,173,257	4,580,689	4,674,030	93,341
Capital	410	350,000	400,000	100,000	-	-	-	-
Debt	300	724,143	719,517	1,106,122	1,309,626	1,566,111	1,835,371	269,260
		<u>4,410,900</u>	<u>4,704,987</u>	<u>5,054,113</u>	<u>5,482,883</u>	<u>6,146,800</u>	<u>6,509,401</u>	<u>362,601</u>
Assessed value		728,300,766	738,262,421	756,439,132	773,776,906	822,676,856	833,015,186	10,338,330
Net new construction		3.23%	4.24%	5.77%	7.11%	4.36%	5.30%	1.2%
Taxes per \$1,000 of equalized value		6.09	6.20	6.27	5.78	5.75	5.49	
Taxes per \$1,000 of assessed value		6.06	6.37	6.68	7.09	7.47	7.81	
Assessment ratio		100.55%	97.29%	93.88%	81.60%	76.97%	70.26%	
Average home assessment		315,000	315,000	315,000	315,000	315,000	315,000	
Village taxes on average home		1,907.77	2,007.51	2,104.66	2,232.05	2,353.59	2,461.49	
Increase on average home			99.74	97.15	127.39	121.54	107.91	
			5.23%	4.84%	6.05%	5.45%	4.58%	
Taxes per \$1,000 breakdown by fund								
General		4.58	4.86	5.09	5.39	5.57	5.61	
Capital		0.48	0.54	0.13	-	-	-	
Debt		0.99	0.97	1.46	1.69	1.90	2.20	
		<u>6.06</u>	<u>6.37</u>	<u>6.68</u>	<u>7.09</u>	<u>7.47</u>	<u>7.81</u>	
Assessed value		728,300,766	738,262,421	756,439,132	773,776,906	822,676,856	833,015,186	
Equalized value (TID out)		724,294,100	758,797,500	805,759,200	948,230,500	1,068,829,200	1,185,685,600	
		2021	2022	2023	2024	2025	2026	
Equalized value (TID in)		906,457,000	1,006,437,800	1,241,981,400	1,358,209,100	1,545,983,000	1,920,306,989 *	
Debt limit		45,322,850	50,321,890	62,099,070	67,910,455	77,299,150	96,015,349	
Debt outstanding		19,461,265	17,444,325	23,541,488	31,936,707	31,711,521	48,567,521	
Debt percentage of limit		42.94%	34.67%	37.91%	47.03%	41.02%	50.58%	
Unused debt amount		25,861,585	32,877,565	38,557,582	35,973,748	45,587,629	47,447,828	

* 2026 Estimated



2026 Budget Request

Meeting Date: 10/13/2025

Memo Date: October 7, 2025
To: Cameron Sawyer, Assistant Administrator/Finance Director
From: Matt Giese, Village Administrator and Inga Cushman, Assistant Administrator/HR Manager
Subject: 2026 – Administration Budget Request

Operating:

Colonial Club (\$32,000, \$2,000 increase) – See supplemental memo from Colonial Club.

Capital Projects Fund:

Professional Services (\$25,000) – Administration utilizes an independent consultant service, as needed, to assist with (and bolster) the recruitment for Department Head and Deputy/Management level staff. It is always difficult to predict how much recruitment will be needed in a given year. The requested amount would be sufficient to assist Administration in filling two management-level positions over the course of 2026 (if needed). Additionally, these funds could be utilized to complete compensation analyses as necessary.

Communications (\$7,000) – The primary use of these funds will be for communication efforts related to the revaluation (i.e. mailings, boosts to social media posts, etc.). In addition, we will use these funds for costs associated with drone certifications for Parks, Recreation, & Forestry Director Sean Brusegar and Digital Media Coordinator Graham Otto.

IT Equipment (Failed equipment) (\$5,000) – A contingency line item to address failed IT equipment.

Village Board Request - Fire and EMS Operational and Facility Study (\$40,000) – Full cost to refresh prior EMS/Fire analyses, including looking into future facility needs/location.

2026 Vehicle & Equipment Replacement (\$62,850)

IT Equipment (Scheduled replacement) (\$17,250) – 2026 Computer/Workstation Replacement Program: replacement of about 12 -13 workstations, depending on economic factors.

Election Equipment Replacement (\$45,600) – Replace DS200. Board approved replacement on September 2, 2025.

Total Fiscal Impact: \$94,250

Administration Recommended funding sources:

Fund	Proposed Budget	Notes
100 – General	2,000	Increase in Senior Services
410 – Capital	77,000	Various
411 – Capital	62,850	IT Hardware replacement and Election
Total	\$ 141,850	



To: Village of Cottage Grove

From: Colonial Club Senior Activity Center
Melody Riedel, Executive Director

Date: September 25, 2025

Re: Request for Municipal Support

On behalf of the Colonial Club, I submit the following information for your consideration as you plan for your 2026 budget.

For the Village of Cottage Grove, in 2024 we provided services to 44 individuals, which is the same as 2023. So far in 2025 we have provided services to 22 individuals. Those individuals received one or more of the following services:

Benefits Received in Hours	2021	2022	2023	2024	2025 Jan-Aug
Case Management	302	232	258	230	55
Adult Day Center	6	629	149	382	600
Supportive Home Care/Respite Care	288	251	336	284	177

Benefits Received in Numbers	2021	2022	2023	2024	2025 Jan-Aug
Meals @ Colonial Club	173	468	342	78	107
Meals Delivered	3,770	2,798	2,844	2,270	1316
Transportation (miles)	3,103	5,713	4,796	283	806
Residents coming to activities	95	387	383	390	287
Residents volunteering by hours	309	593	371	400	133

Budget Justification

We are requesting \$32,000 for 2026 from the Village of Cottage Grove, which is an increase from 2025. The number of individuals and service hours will continue to grow for the rest of 2025. Our expenses are expected to increase for next year. These expenses include food costs, health insurance, energy costs, and pay increases to our treasured employees. With your help we will increase promotion of Colonial Club activities in Cottage Grove. Along with offering new classes, speakers and events that will entice residents to come to Colonial Club. We are hopeful to increase participation from the residents of Cottage Grove.

Total Colonial Club Service Report Comparison 2021-2025

(All Northeast Dane County municipalities which include: City & Town of Sun Prairie, the Village & Town of Cottage Grove, Deerfield, Marshall, Medina, Bristol & Burke)

Year	Case Management (hours)	Adult Day Care (hours)	Meals	Supportive Home Care (hours)	Transportation (miles)
2025 Jan-Aug	1,668	11,338	17,478	1,158	12,443
2024	3,197	15,435	36,356	2,166	20,055
2023	3,068	13,632	37,030	2,355	25,203
2022	2,995	11,431	36,800	2,403	28,176
2021	3,006	10,482	35,756	2,945	17,779

Summary of the year

- Colonial Club has been struggling with the Supportive Home Care program to find qualified and trustworthy employees to work in this program. Because of the lack of workers, there is a waitlist for this program.
- We continue to see older adults still not willing to go out in public. This is leading to isolation for them and is developing into a major concern across the nation. A new Director of Activities has been hired. She is already offering new activities/classes/events in hopes that will entice more older adults to join in at a public place.
- All of the outdoor entrances were renovated to have better curb appeal.
- New carpet in the common hallways, meeting rooms and offices to offer a fresh look.
- Updated our gift shop with new paint, a new layout, and new merchandise to attract more customers.
- Colonial Club transitioned to a new Executive Director in January 2025. The transition has gone smoothly with no interruption of services. 2025 has been a year of settling and learning.
- No major changes have occurred.
- Colonial Club will continue to provide the same exceptional services and activities.





2026 Budget Request

Meeting Date: 10/13/2025

Memo Date: September 22, 2025
To: Village Board
From: Eric Lang, EMS Chief
Subject: 2026 – Deer-Grove EMS Budget Request

On October 10, 2025, the Village Board directed staff to provide supplemental budgets for an alternative consideration. These have been added as an addendum. The approved recommended commission budget is represented below.

Operating Requests (\$25,415 increase):

As approved/recommended by the Commission on September 18, 2025, we are asking to move the Accounts Manager to full time starting on January 1, 2026.

See supplemental memo provided by Deer-Grove EMS regarding position need.

Capital Requests (\$86,910 decrease):

There are no capital requests.

The following have been added to the memo by Village Staff to Provide additional financial context:

Request	2025	2026	Increase/(Decrease)
Capital	\$ 86,910	\$ -	\$ (86,910)
Operating	644,701	670,116	25,415
Total	731,611	670,116	\$ (61,495)

Total Fiscal Impact: \$670,116

Should the full request be satisfied, Administration recommends the following funding sources:

Fund	Proposed budget	Notes
100 – General	\$ 670,116	2026 assessment
410- Capital	-	None
Total	\$ 670,116	

Line Item #	Description	2025 DGEMS Budget	2025 YTD Thru July	Proposed 2026 DGEMS Budget	Difference (\$)	Difference (%)
720	WAGES	\$ 1,071,700.00	\$ 599,294.36	\$ 1,258,700.00	+\$187,000.00	+17.45%
721	HEALTH INSURANCE	\$ 303,700.00	\$ 147,264.63	\$ 282,200.00	-\$21,500.00	-7.08%
722	WORK. COMP.	\$ 37,900.00	\$ 17,769.25	\$ 33,500.00	-\$4,400.00	-11.61%
723	RETIREMENT	\$ 174,500.00	\$ 102,100.94	\$ 199,600.00	+\$25,100.00	+14.38%
724	EMPLOYER'S FICA	\$ 96,100.00	\$ 54,793.95	\$ 111,900.00	+\$15,800.00	+16.44%
725	STAFF CONT. EDUC.	\$ 12,700.00	\$ 3,268.65	\$ 12,700.00		
726	TRAVEL/MILEAGE REIMBURS	\$ 500.00	\$ -	\$ 500.00		
728	MEDICAL DIRECTOR FEE	\$ 12,000.00	\$ 7,000.00	\$ 12,000.00		
734	OVERTIME	\$ 253,200.00	\$ 125,482.98	\$ 257,100.00	+\$3,900.00	+1.54%
735	EMT STIPEND	\$ 16,000.00	\$ 8,100.00	\$ 16,000.00		
736	LIFEQUEST BILLING	\$ 68,000.00	\$ 35,767.79	\$ 72,000.00	+\$4,000.00	+5.88%
740	OFFICE EQUIPMENT	\$ 2,060.00	\$ 1,006.35	\$ 2,090.00	+\$30.00	+1.46%
742	OFFICE SUPPLIES	\$ 2,000.00	\$ 493.84	\$ 1,250.00	-\$750.00	-37.50%
770	COMMUNICATIONS	\$ 7,570.00	\$ 4,249.35	\$ 7,850.00	+\$280.00	+3.70%
775	INFORMATION TECHNOLOGY	\$ 19,400.00	\$ 15,447.79	\$ 17,810.00	-\$1,590.00	-8.20%
790	PUBLICITY&ADVERTISING	\$ 2,000.00	\$ 1,197.18	\$ 2,000.00		
791	TRAINING CENTER (EXPENSE)	\$ 2,000.00	\$ 536.50	\$ 2,000.00		
810	EMT RECOGNITION	\$ 2,000.00	\$ 2,433.86	\$ 2,000.00		
820	EMT CONT EDUC.	\$ 5,500.00	\$ 2,338.30	\$ 5,500.00		
825	CHIEF CONTINUING EDUC.	\$ 1,500.00	\$ 510.63	\$ 1,500.00		
829	VEHICLE MAINTENANCE	\$ 40,000.00	\$ 6,248.41	\$ 25,000.00	-\$15,000.00	-37.50%
831	FUEL	\$ 25,000.00	\$ 11,224.79	\$ 25,000.00		
840	EQUIPMENT (NON-DISPOS)	\$ 4,300.00	\$ 2,356.50	\$ 5,000.00	+\$700.00	+16.28%
842	EQUIPMENT MAINTENANCE	\$ 8,540.00	\$ 7,532.84	\$ 8,700.00	+\$160.00	+1.87%
845	Capital Purchase	\$ 150,000.00	\$ 160,335.15	\$ -	-\$150,000.00	-100.00%
850	MEDICAL SUPPLIES	\$ 55,000.00	\$ 33,771.64	\$ 60,000.00	+\$5,000.00	+9.09%
852	TRAINING MEDICAL SUPPLIES	\$ 1,000.00	\$ 91.93	\$ 1,000.00		
860	EMT CLOTHING	\$ 19,900.00	\$ 10,591.32	\$ 20,100.00	+\$200.00	+1.01%
870	INSURANCE/BUSINESS	\$ 18,500.00	\$ 16,439.08	\$ 16,000.00	-\$2,500.00	-13.51%
871	GROUP LIFE INSURANCE	\$ 1,800.00	\$ 1,050.05	\$ 2,100.00	+\$300.00	+16.67%
872	UNEMPLOYMENT INSURANCE	\$ 4,000.00	\$ 496.27	\$ 4,000.00		
878	COMMUNITY MEDIC PROGRAM	\$ 300.00	\$ -	\$ 300.00		
879	HEALTH AND SAFETY	\$ 2,800.00	\$ 1,478.07	\$ 2,800.00		
880	LEGAL	\$ 8,000.00	\$ 6,030.00	\$ 5,000.00	-\$3,000.00	-37.50%
881	ACCOUNTING	\$ 10,000.00	\$ 10,500.00	\$ 11,200.00	+\$1,200.00	+12.00%
898	BUILDING AND GROUNDS	\$ 3,500.00	\$ 2,175.16	\$ 3,500.00		
899	ADMINISTRATIVE EXPENSES	\$ 3,100.00	\$ 2,489.63	\$ 3,500.00	+\$400.00	+12.90%
	TOTAL EXPENSES	\$ 2,446,070.00	\$ 1,401,867.19	\$ 2,491,400.00	+\$45,330.00	+1.85%

Estimated Ambulance Run Fees	\$ 1,020,000.00	\$ 808,870.37	\$ 1,150,000.00
Less: Overdue Run Fees		\$ (78,949.13)	
Net Run Fees		\$ 729,921.24	
Training Center Income	\$ 3,000.00	\$ 1,579.00	\$ 3,000.00
Contracted Revenue (T of DF)	\$ 81,616.00	\$ 81,916.19	\$ 94,172.53
Contracted Revenue (T of PS)	\$ 66,824.00	\$ 33,412.12	\$ 77,104.88
Transfer from undesignated fund balance	\$ -	\$ -	\$ -
Interest	\$ 9,000.00	\$ 19,817.75	\$ 20,000.00
Special Event Fees	\$ 3,000.00	\$ 2,405.00	\$ 3,000.00
TOTAL SERVICE REVENUE	\$ 1,183,440.00	\$ 869,051.30	\$ 1,347,277.41
Donations			
Grant Revenue		\$ -	
MUNICIPAL CONTRIBUTIONS	\$ 1,262,630.00	\$ 1,083,588.00	\$ 1,144,122.59

Municipality	2025 Percentage	2025 Contribution	2026 Percentage	2026 Contribution	Difference	% change
V. Cottage Grove	57.94%	\$ 731,610.76	58.57%	\$ 670,116.08	-\$61,494.68	-8.41%
T. Cottage Grove	24.87%	\$ 314,054.11	24.63%	\$ 281,836.68	-\$32,217.44	-10.26%
V. Deerfield	17.18%	\$ 216,965.13	16.80%	\$ 192,169.83	-\$24,795.30	-11.43%
TOTALS	100%	\$ 1,262,630.00	100%	\$ 1,144,122.59	-\$118,507.41	-9.39%

Population	2025 Population	2025 Pop %
VCG	9,470	59.21%
TCG	3,831	23.95%
VDF	2,693	16.84%

Total 2025 Averages	
VCG	58.57%
TCG	24.63%
VDF	16.80%

Equalized Value	2025 Equalized Value	2025 Eq Val %
VCG	1,545,983,000	56.46%
TCG	798,770,800	29.17%
VDF	393,367,600	14.37%

Calls for Service	2022	2023	2024	3-year Average	3-year call %
VCG	544	582	685	604	60.04%
TCG	204	212	211	209	20.78%
VDF	190	212	176	193	19.18%

Memo Date: September 4, 2025
To: Deer-Grove EMS District Commission
From: Eric Lang, EMS Chief Deer-Grove EMS
Subject: 2026 Operating Budget and Addition of the *Administrative Services Manager* position with removal of the *Office Manager* position

Background

As an independent, municipal ambulance service provider, Deer-Grove EMS (DGEMS) has 47-year long history of managing all departmental and business-related functions, including human resources, billing, training, and more without the assistance of the partner municipalities. To achieve this, the DGEMS commission has given the authority to the DGEMS Chief to fill and supervise an *Office Manager* position with a part-time employee. This has been a sixteen (16) hour position since its inception in 2002, with no adjustment for hours since. Please see the attached *Office Manager* position description, which was last revised in 2018.

Out of operational necessity, the *Office Manager* duties have increased over the past 6 years from those of an accounts manager who would be responsible for bill paying and payroll to a wide-ranging set of responsibilities that allow us to have a successful business operation. Even though not explicitly listed in the position description, these are the primary tasks currently completed by this position: Human Resources; ETF and other agency benefits coordinator; record keeping; payroll (in-house); accounts receivable/payable; ongoing budget analysis; department banking and third-party billing collections reconciliation; IT systems administrator; assist EMS Chief as necessary with additional office tasks.

Though the addition and transition of duties and responsibilities happened over the course of years, the time necessary to complete all the tasks listed above has recently increased to be unachievable in the 16 hours/week allocated. We completed an internal evaluation of the organization chart after the recent promotion process of two Lieutenants, and re-aligned duties accordingly. This allowed us to ensure that no one person on the operations portion of the chart was overwhelmed and/or had more assignments than they could complete during their scheduled/rotating shifts. However, the administrative workload of the *Office Manager* position was not lessened. Upon further review, the necessary tasks of the position exceed the capacity of a sixteen (16) hour work week and justify a full-time forty (40) hour work week.

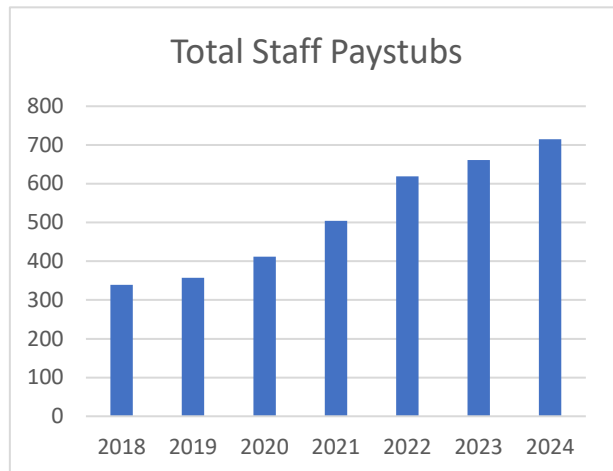
Overview and Request

DGEMS leadership has created a new full-time *Administrative Services Manager* position. This new position will manage the business-related tasks now and as the district expands in the future. The new position will replace the *Office Manager* position. While we believe we already have the best and most suited candidate in-house, we plan to make a public posting for the position to ensure this.

The position is combination of Human Resources Director, Finance Director, Accounts Manager, Bookkeeper, *Office Manager*, and Business Manager. Thus, the job description and pay scale reflect these wide-ranging and important business tasks.

Growth of DGEMS and Identification of Full-Time Administrative Needs

Since the inception of the position and the last look at it in early 2018, the department has grown significantly. In 2018, the department had a roster of eight (8) full-time paramedics, six (6) casual paramedics. Our current staff has twice as many full-time members (16), along with three times as many casual members (18) needed to fill the schedule across the district. Each of these staff members also submits payroll reimbursements for their uniform and education allowances. These administrative duties have increased the workload during each payroll period.



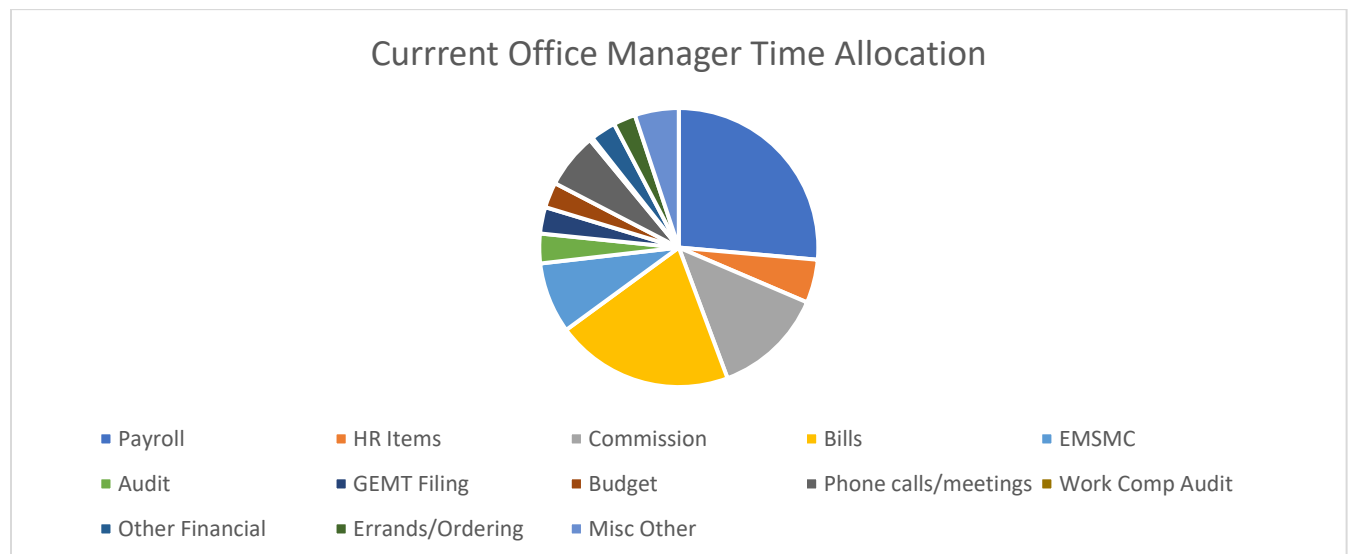
Since 2019 we have also added pass through benefits to our department members. These benefits included increased coverage from Delta Dental and Delta Vision for our full-time staff, and Liberty Mutual and AFLAC injury benefits for our entire department. These additions have added tasks in different areas; for example, there are extra enrollments to process during the annual open enrollment periods. The sales representatives for Liberty/AFLAC take on some of the enrollment load, but the current *Office Manager* still is involved during open enrollment periods. There are added deductions for the payroll processing for all the previously mentioned products. Also, because Liberty/AFLAC are pass-through benefits available to the Casual/Volunteer groups, the current *Office Manager* must ensure each staff member has enough hours to cover the cost. If they don't, the staff members must re-imburse the department through personal check or future payroll deduction. In the past, DGEMS did outsource payroll, but we discovered it was more costly than completing in-house. There would still be a significant need to provide the data to the payroll company. These extra benefits are provided to us via invoice and manually entered into our payroll system, something a third-party company would not be able to manage.

We have 150% as many calls for service—on pace for 1500 in 2025 as compared to 1002 in 2017 and 786 in 2013. This leads to twice as much accounting work on an annual basis. There are more invoices to process each month due to the increased use of medical supplies to provide emergency care. As both ambulances are running 24/7 there are also twice as many fuel purchase transactions to track and verify.

The current administrative position also reconciles the bank accounts, not only of our own internal transactions, but those of the third-party billing agency. An increase in internal transactions, along with the external ambulance billing transactions has led to two or maybe even three times more accounts to reconcile in the monthly billing cycle. We have seen an increase in the overall budget from under \$1 Million to \$2.5 Million. Our ambulance run fee collections have increased to over \$1.1 Million. The ambulance billing and collections world has become more complicated than ever. With the current hour allocation, there is only time to maintain the status quo, there is no time to find innovation or improve processes (see below).

The tasks described above acknowledge a snippet of the *Office Manager* duties, but it does not show the full breadth of what needs to be completed. Here is an alphabetical listing of tasks completed by the Office Manager position (this is not all-inclusive):

Audit - Onsite day; Audit prep; Background checks; Balance Sheet; Bank Reconciliations x 3; Bill payment; Bills/payroll/Deposits in packet; Budget with all variations; Commission meetings; Commission minutes; Commission pkt print/assemble/email/mail; Credit Card Bill assembly; DGEMS Deposits; EMSMC Aging; EMSMC conference; EMSMC reconciliation; Filing of all invoices and all paper documents; GEMT Medicaid supplemental payment filing; Hiring events; Insurance; Applications; Invoices; Monthly Coverage stats; Monthly Run stats; New employee setup/reporting; Officer meetings; Ordering of supplies and operational items; Other Conferences/training; Payroll; Profit and Loss Statement; Quarterly tax filings; Thank you cards/preparing deposits; W-2s; Work Comp Audit; WRS Recon; and WT-7



Areas for Increased Efficiency with the Administrative Services Manager Full-Time Position

Medicaid Reimbursement: As another example of the evolution to a full-time position- Wisconsin was finally given approval by the Federal Government to issue supplement Medicaid payments for ground emergency medical transport fees incurred in 2023 and 2024. The supplemental payments would provide more funds for our department and raise Medicaid reimbursement to no more than

the Medicare level. This would require us to give cost and call data regarding our overall operations and Medicaid calls specifically. The *Office Manager* invested twenty (20) hours in the entry of data in the GEMT cost reporting system for each 2023 and 2024. Through the desk review of our 2023 submission by the Public Consulting Group, there have been an additional twenty (20) hours of data refinement, and clarification of the data points. This means the *Office Manager* thus far has sixty (60) hours committed to this data entry. This number will only increase as we embark on final completion for the 2023 submission and eventual desk review of 2024. We have preliminary reimbursement numbers of approximately \$100,000 in supplemental reimbursement to the department. When 2025 began, this task and reimbursement wasn't on any of our task lists. Contact with the reviewers at the PCG has been limited to business hours, so we have made progress, but it has been slowed by delays in communications.

Benefits Distribution and Training: On March 1, 2026, the Wisconsin Department of Employee Trust Funds will launch a new My Insurance Benefits (Benefitplace) for all employers that offer ETF-administered insurance benefits. All ETF-administered insurance programs (e.g., life, income continuation, health, supplemental dental, vision, and accident) except for long-term care will be part of the new My Insurance Benefits system. They will host mandatory My Insurance Benefits training for local and non-STAR employers prior to the launch of this new platform. The training courses will be held during the daytime normal business hours and there will be no recorded option available. This presents a challenge to the part-time *Office Manager* to complete and remain compliant with all related HR/Benefits provided to our staff from the ETF. This is an example of how a full-time schedule, and hours would allow the *Administrative Services Manager* the flexibility to work these presentations into the weekly task list, rather than have them disrupt an entire workflow.

EMT Coverage, Assistance: The job description for the *Administrative Services Manager* position puts preference on those candidates with an EMT license. As our partner municipalities grow and inevitably experience more calls for service due to growth, there will be a need for more ambulance response resources. Being an EMT will allow this position to periodically staff an ambulance to help the department meet the needs of the partner municipalities and their residents. Using our current staffing model, the Chief and *Administrative Services Manager* could flex into a third ambulance.

Administrative Functions Needing Full-Time Manager Leadership

The current *Office Manager* position does not have sufficient hours to cover the full scope of responsibilities, resulting in tasks being prioritized rather than consistently managed in full. An allocation of more hours to this singular position will allow for the efficient completion of all tasks, without the duplicative costs of additional digital platforms, additional office equipment, and increased office space for another body.

The list below contains many tasks on the *Office Manager's* To-Do list. These are a combination of tasks originally included in the primary job description and others added to the responsibilities of the job over the course of time.

- WI GEMT Medicaid original filing and subsequent desk review information submissions ♣
- Worker's Compensation Audit ♠
- Transition to new ETF benefits system - This will require daytime training early in 2026 (required to attend) and will be difficult to have a part-time person attend while working a full-time day job ♥
- Business/Liability insurance package pricing- Work Comp; General Liability; Auto ♠
- Benefits administration- Health, Vision, Dental, Life, Income Continuation ♥
- AFLAC and Liberty Mutual reconciliation ♠
- Improve reference and background check process for new hires ♠
- Assist in the billing review process of the EMS runs ♣
- Revenue – AR; specifically, the full EMS-MC billing and recoupment process completion ♣
- Annual Audit- government accounting standards
- Streamlined business administration improvements with an eye on saving money for the district ♠

♣= Tasks when completed will result in more revenue for the district, thereby helping the budget.

- Significant time is necessary for completion of the full GEMT process, but will result in additional reimbursement revenue for the district
- Finding reimbursement dollars left on the table by flaws in the EMS-MC billing process will also add revenue for the district

♠= Tasks when not completed could cost the district valuable budget dollars.

- Work Comp data is needed to set our annual rate
- Without time to shop for different types of insurance, we may be blind to something less expensive but just as good for coverage. This may be an area to save
- Employees who get these benefits do get a payroll withdrawal each time they receive payroll, but there is no time to verify if there have been any gaps in payments from the staff.
- We complete a background check currently, but something more robust will prevent “bad hires” from slipping through. These instances cost the department budget dollars for training and possible legal consultation if they need to be discharged.
- Specific government accounting standards create the need for special reporting, which we've had to pay Johnson Block to complete. This could be completed in-house to save budget dollars.

♥ = Tasks related to employee retention.

Local Department Comparison of Administrative Staff

Over the past five years, DGEMS leadership and our municipal partners have prioritized meeting the district’s response and coverage needs, which allowed us to double our full-time staff. However, with this growth there is now the new need to expand our administrative capacity. As with the recent 2025 tentative agreement with the bargaining unit, the department must now catch up. This includes both the number of hours dedicated each week and the wages paid for this position.

This chart was provided to us by our accounting firm Johnson-Block. Due privacy concerns, they are unable to tell us which three EMS districts are represented in the infographic. The information provides us with perspective supporting the need for additional business management staff time.

	<u>District #1</u>	<u>District #2</u>	<u>District #3</u>	<u>Deer-Grove EMS</u>
Employee Status	Full-Time	Full-Time	Outsourced Bookkeeping	16 hrs/wk
Total Assets	\$3.4 million	\$4.5 million	\$5.9 million	\$2.9 million
Total Revenue	\$4.4 million	\$3.1 million	\$2.8 million	\$2.5 million
EMS Run Revenue (net)	\$2.4 million	\$1.1 million	\$820k	\$1 million

Alternative Explored

At the request of the EMS Commission at the August 2025 meeting, we did explore alternatives to a full-time position, with the primary possibility being that of increasing the hours of the *Office Manager* and hiring another part-time administrative staff member.

High Level Start-up costs to add a second part-time office staff member:

Laptop	\$1,500
Desk and workstation	\$1,500
QuickBooks access	\$1,000

Training of the new hire will be covered by normal wages. What will cost most is the loss of productivity of the *Office Manager* when training the new hire to complete tasks.

Cost of a new staff member @ \$23.50 per hour would be total cost of **\$26,351.21** for the year.

The hours threshold to avoid health and retirement benefits is twenty-three (23) per week.

Cost of the current *Office Manager*, when given a raise to \$29.51 per hour is **\$33,090.39**

Grand total in annual payroll costs for two part-time office staff members is **\$59,441.60**

We concluded this alternative would not solve the problems at hand for several reasons. The primary difficulty being the *Office Manager* would have to train anyone newly hired while knowing there was not enough time to complete the assigned tasks central to the position. This would place a heavier burden on the position. While eventually there could be a segregation of duties between two staff members, only the *Office Manager* is completing these tasks currently and thusly would need to train any new person.

A secondary obstacle is space at the department's main office in the Cottage Grove Emergency Services Building. DGEMS has two administrative offices on the first floor. These offices are already at capacity and any attempts at reconfiguration would be futile. There are some former police department spaces in the basement, but placing a person there would segregate them from the rest of the department and business documents needed to complete the job. While there could be a shared space to save money, this would force us to have schedules with the two administrative staff members never working at the same time. This could also limit our candidate pool.

A final obstacle is oversight of the newly hired position. While the Chief and other leadership staff members know what components make up the *Office Manager's* job, we do not know the inner workings of how the tasks are completed. The leadership staff may be able to provide some guidance, but many of the "how do you do this" questions would still need to be answered by the current *Office Manager*.

Final Recommendation from DGEMS to the Commission

The success of our district is not specifically predicted by the efforts of the Chief, the field paramedic staff, or even the commission members. The combined efforts of the entire organization have led to our success. The superior work of the *Office/Accounts Manager* has gotten us to this point. We see the new position helping the department reach new heights and putting us into a position of great success moving into the future. The Administrative Service Manager will not only have a great effect on our department, but also on our partner municipalities through the assurances of financial stability and stewardship of the taxpayers' dollars.

As your communities grow, so must our department. The Deer-Grove EMS Chief respectfully recommends creating and funding the *Administrative Services Manager* position as part of the 2026 operating budget.

If approved, we would plan to have a public posting to advertise for the new position. We would complete the hiring process with the goal of having the position start as early in 2026 as possible.



2026 Budget Request

Meeting Date: 10/13/2025

Memo Date: September 30, 2025
To: Cameron Sawyer, Assistant Administrator/Finance Director
From: Nick Archibald, Fire Chief
Subject: 2026 – Fire Budget Request

Operating Requests (\$65,183 increase)

Cottage Grove Fire - For additional budget context please see approved Cottage Grove Fire approved budget.

2025 Village Cost Share – 65.34%
 2026 Village Cost Share – 65.93%

Pay per call (\$38,240 increase) – To assist with recruitment and retention the board previously provided feedback to the Joint Fire Commission to include pay per call starting January 1, 2026.

Officer Pay (\$10,285 increase) – Officer pay adjusted to better reflect comparable communities and growing needs of the community.

Capital Request (\$15,824)

Thermal Imaging Cameras (\$15,824) – Replace three of the six thermal imaging cameras in inventory.

The following has been added to the memo by Village Staff to Provide additional financial context:

Type	2025	2026	Increase/(Decrease)
Capital	\$ 6,534	\$ 15,824	\$ 9,290
Operating	\$ 149,448	\$ 214,631	\$ 65,183
Total	\$ 155,982	\$ 230,455	\$ 74,473

Total Fiscal Impact: \$230,455

Should the full request be satisfied, Administration recommends the following funding sources:

Fund	Proposed Budget	Notes
100 – General	\$ 159,131	Requested operating expenses
410 - Capital	55,500	Fire dues eligible/Misc capital
411 – Capital	15,824	Thermal imaging cameras
Total	\$ 230,455	

Cottage Grove Fire Department 2026 Operating Budget

	2025	2026
51210 Apparatus		
Apparatus Maintenance	\$10,000.00	\$10,000.00
Apparatus Repairs	\$30,000.00	\$35,000.00
Total	\$40,000.00	\$45,000.00
51220 Fuel		
Fuel	\$12,000.00	\$12,000.00
Total	\$12,000.00	\$12,000.00
51240 Equipment Expense		
Turnout Gear	\$18,000.00	\$25,000.00
Fire Hose	\$6,000.00	\$6,000.00
Fire Foam	\$1,000.00	\$1,000.00
Batteries	\$1,000.00	\$1,000.00
Bloodbourne Pathogens Supplies	\$500.00	\$500.00
Handtools	\$3,900.00	\$3,900.00
Miscellaneous Supplies	\$1,250.00	\$1,250.00
Oil Dry	\$500.00	\$1,000.00
Uniforms	\$5,000.00	\$5,000.00
Total	\$37,150.00	\$44,650.00
51250 Telephone and Internet		
Landline and Internet	\$1,600.00	\$1,600.00
First Net	\$6,300.00	\$6,300.00
Total	\$7,900.00	\$7,900.00
51260 Insurance		
Workers Comp	\$7,500.00	\$8,500.00
Accident and Sickness	\$4,500.00	\$5,500.00
Vehicles and Equipment	\$13,000.00	\$15,000.00
Employee Assistance Program	\$1,200.00	\$1,500.00
Total	\$26,200.00	\$30,500.00
51270 Personnel Pay		
Officer Pay	\$15,600.00	\$31,200.00
Firefighter Training Pay	\$21,000.00	\$21,000.00
Sunday Duty Pay	\$5,000.00	\$5,000.00
Pay per Call		\$58,000.00
Total	\$41,600.00	\$115,200.00
51280 Training and Safety Expense		
Certifications and Classes	\$5,250.00	\$5,250.00
Props, lumber, and materials	\$4,000.00	\$4,000.00
Total	\$9,250.00	\$9,250.00

51300 Personnel and Records Expense

First Due Fire Records System	\$10,000.00	\$11,000.00
Helmet Shields	\$600.00	\$600.00
Accountability Tags and Locker Tags	\$3,500.00	\$3,500.00
Annual Drug Testing		\$3,000.00
Annual Physical Evaluations	\$10,800.00	\$11,800.00
Total	\$24,900.00	\$29,900.00

51310 Fire Prevention

Public Outreach Supplies	\$5,500.00	\$5,500.00
Public Education Events	\$1,500.00	\$1,500.00
Total	\$7,000.00	\$7,000.00

51320 Fire Inspections

Inspection Supplies	\$500.00	\$500.00
Total	\$500.00	\$500.00

51330 Fire Chief Expense

WSFCA Membership	\$100.00	\$100.00
DCFCA Membership	\$500.00	\$500.00
Other Chief Association Memberships	\$400.00	\$400.00
Total	\$1,000.00	\$1,000.00

51340 Maintenance Contracts

SCBA Flow Testing	\$3,000.00	\$3,000.00
Extrication Tools	\$1,400.00	\$1,400.00
Fire Extinguishers	\$425.00	\$425.00
Breathing Air Compressor	\$1,000.00	\$1,000.00
Breathing Air Samples	\$1,000.00	\$1,000.00
Pagers and Radios	\$1,000.00	\$1,000.00
Aerial Annual Inspection	\$2,600.00	\$2,600.00
Ground Ladder Inspection	\$500.00	\$500.00
MDT CAD Licensing	\$2,800.00	\$3,200.00
MDT VPN Licensing	\$2,000.00	\$2,500.00
Fire Hose Testing	\$5,500.00	\$6,000.00
Total	\$21,225.00	\$22,625.00

Total Operating Budget	\$228,725.00	\$325,525.00
Previous Year Operating Budget	\$218,473.00	\$228,725.00
Total Increase	\$10,252.00	\$96,800.00

Fire Inspections Village of CG	\$8,500.00	\$4,500.00
Fire Inspections Town of CG	\$2,000.00	\$1,000.00
Fire Inspections Town of PS	\$1,000.00	\$1,000.00



Cottage Grove Volunteer Fire Department Inc.



4030 CTH N, Cottage Grove, WI 53527
608-839-4343
www.cottagegrovefire.org

Cottage Grove Fire Department 2026 Budget Explanation

Apparatus- Increased \$5000. Annual apparatus maintenance has not been completed yet.

Turnout Gear- Increased due to new members joining. The department will also be replacing helmets that have exceeded their 10-year life expectancy.

Insurance- Increased premiums are expected to go up this year. Increased values of trucks to reflect realistic replacement value.

Officer Pay- Some officers were not getting paid. Changed pay so all officers are now paid. Some positions do a lot more work so some of the officer positions pay value increased to reflect the added workload.

Pay Per Call- Both municipalities approved adding paid per call to the budget.

First Due- Increased per new service agreement.

Annual Physical Evaluations- Added to meet upcoming code changes. All members will need a physical evaluation moving forward. Added cost due to increase in cost.

Annual Drug Testing- All members will receive an annual drug test moving forward.

MDT Cad Licensing- Increased to account for increase cost of licensing.

Fire Hose Testing- Increased to account for new increased price from vendor.

Cottage Grove Fire Department 2026 Capital Budget items

Thermal Imaging Cameras (3)	\$24,000
Total 2026 Capital Budget Items	\$24,000



2026 Budget Request

Meeting Date: 10/13/2025

Memo Date: September 18, 2025
To: Cameron Sawyer, Assistant Administrator/Finance Director
Matt Giese, Village Administrator
From: Sean Brusegar, Director of Parks, Recreation & Forestry
Subject: 2026 – Parks, Recreation, and Forestry Budget Request

Operating Requests:

Bakken Park Splash Pad (\$10,000 increase) – This increase is attributed to higher chemical and water costs, as well as an increase in costs for preventative maintenance equipment/supplies.

Capital Projects Fund (\$55,000):

Bakken Park Playground Removal (\$35,000) – This project involves harvesting parts of the current playground that could be repurposed. Stand-alone pieces such as swings, teeter totter, and spring riders will be salvaged and reused in other parks, if feasible. The remaining components will be repurposed for other park projects such as picnic table repairs and other community uses.

Engineered Wood Fiber (Playground Wood Chips) (\$10,000) – With the exception of Community & Huston Parks, all Village playgrounds have Engineered Wood Fiber (EWF) as the safety surface under the playgrounds. Over time, the EWF breaks down and loses its effectiveness to prevent injury should a fall occur. This recurring project would allow us to add EWF to a preselected number of parks yearly.

ADA (\$10,000) – This recurring request allows the Village to continue to address ADA deficiencies in parks and open spaces.

2026 Major Projects (\$115,000):

Community Park Shelter Architectural & Engineering Design (\$115,000) – Design to begin in 2026 to replace the Community Park shelter in 2027. This project will replace the current, aging shelter that has ADA, structural and electrical issues. A new shelter will provide a better park experience for the many users of the park.

2026 Vehicle & Equipment Replacement (CP: \$212,500):

2014 Jeep Cherokee Replacement (\$65,000) – The Jeep is used to transport staff as well as equipment to and from programs and meetings. This vehicle is beginning to cost a significant amount of money to maintain and replace aging parts.

2020 Zero Turn Mower Replacement (\$30,000) – This mower is used for smaller areas such as medians, terraces, and hard-to-reach locations throughout the Village. It is the oldest trim mower in the fleet.



2026 Budget Request

With 1,700 total hours, there will be value in trading this mower in or selling it outright. The mower is out of warranty.

2013 Toro Workman Replacement (\$40,000) – This utility vehicle provides Parks Maintenance staff the tremendous flexibility to perform maintenance on athletic fields & general park facilities. The compact and lightweight design with a dump box gives us flexibility to drive into and onto areas that other pieces of equipment cannot, due to their size and weight.

Bakken Parking Lot Improvements (\$62,500) – This project would remove the existing curb and sidewalk on the east side of the parking lot, in front of the main shelter to allow for more handicap accessible parking. The new sidewalk will be at grade to provide a safe and accessible path from the parking lot to the rest of the park. This project will add 8 additional handicap accessible stalls to the park. Bringing the total from 4 to 12.

Community Park Pickleball Court Windscreen (\$15,000) – The Community Park Pickleball Courts currently do not have anything that prevents wind from obstructing play. Windscreen slats would be purchased (like the ones at Bakken Park PB/tennis courts) and installed to provide more shelter and playability of the courts during stronger wind days.

Total Fiscal Impact: \$392,500

Administration is recommending reducing the department’s requests above as follows:

- Bakken Park Splash Pad: reduce request from \$10,000 to \$7,000 and direct staff to review operations and other potential cost saving opportunities.
- Bakken Park Playground Removal: reduce request from \$35,000 to \$25,000.

Revised Fiscal Impact: \$379,500

Administration Recommended funding sources:

Fund	Proposed Budget	Notes
100 – General	\$ 7,000	Extended Splash Pad Season
205 – Park Dev	\$ 115,000	Engineering for Community Park Shelter
410 – Capital	\$ 45,000	Playground removal, ADA, Woodchips
411- Capital	\$ 212,500	Vehicle and Equipment
Total	\$ 379,500	



2026 Budget Request

Meeting Date: 9/25/2025

Memo Date: September 23, 2025
To: Cameron Sawyer, Assistant Administrator/Finance Director
 Matt Giese, Village Administrator
From: Erin Ruth, Director of Planning & Development
Subject: 2026 – Planning & Development Budget Request

Capital Projects Fund (\$100,000):

Comprehensive Plan Update (\$100,000) – Per state statute, a municipality’s comprehensive plan must be updated at least every ten years, but is typically done more frequently in a growing community. The Village’s plan has not been substantively updated since 2020. Given recent population increases, greater diversity of housing types, and business growth including the completion of the Commerce Park, staff recommends an update process for 2026. While previous updates dating back to 2014 have been conducted by staff in-house, staff requests that the Village hire an outside consultant for the 2026 update. A consultant would help conduct a broad public participation campaign, provide more advanced mapping and graphics capabilities, and would offer a valuable fresh perspective on the growth of the Village while allowing staff to remain focused on regular day-to-day activities. An alternative would be to hire an assistant planner to allow current staff to focus on the comprehensive plan, however this would impact future budgets as opposed to a one-time consultant cost, and would not offer the added benefits listed above. Furthermore, the assistant planner position would be less necessary after the plan update is completed. This request was also made for the 2025 budget was not selected for funding.

It is also possible to start the plan update in the middle of 2026, finishing in the spring of 2027 to allow the cost to be split over two years. However, this will delay the implementation of the plan. This request reflects the full cost to develop and implement in 2026.

Administration Recommended funding source:

Fund	Proposed Budget	Notes
410 - Capital	\$100,000	Comprehensive Plan update
Total	\$100,000	



2026 Budget Request

Meeting Date: 10/13/2025

Memo Date: September 18, 2025
To: Cameron Sawyer, Assistant Administrator/Finance Director
From: Chief Mark W. Garry II, Police Chief
Subject: 2026 – Police Department Budget Request

Operating Requests:

Additional Police Officers (\$210,000) - For the 2025 budget, the Village of Cottage Grove approved funding for one new sworn police officer position. A second requested position was not approved to allow for resources to be allocated to other Village departments.

The Village of Cottage Grove continues to experience growth and development. This growth, along with other factors, directly impacts on the Police Department's staffing needs. These factors include:

- The increasing number of calls for service.
- The time required to handle each call.
- Minimum staffing levels per shift and assigned duties.
- The overall longevity of the department's members.

In 2025, the Police Department expects to exceed 15,000 calls for service, a number projected to rise further in 2026. Therefore, for the 2026 budget, I am requesting to hire two additional officers. This would bring the department's sworn staffing level to 23 officers. I also hope to establish a **Community Liaison Officer** assignment during negotiations with the Police Association, which would focus specifically on proactive community engagement.

2026 Major Projects (\$16,276,861)

Police Station Construction (\$16,276,861) – The Village Board approved moving forward with Riley Construction Company, Inc. for constructing this purpose-built and mission driven new facility. The facility will be specifically tailored to meet the evolving needs and operational demands of the department, maximizing efficiency and effectiveness.

The structured progression from design to bidding and eventual completion underscores a commitment to thoughtful planning and timely execution. By proceeding with this well-defined timeline, the project aims to minimize disruptions and deliver a state-of-the-art facility that will serve the community and support the department's mission for years to come. This investment in a specialized facility is crucial for accommodating future growth, improving operational capabilities, and ultimately enhancing the quality of service provided.

2026 Vehicle & Equipment Replacement:

New Squads and upfitting (\$160,000) - We're requesting the purchase and upfitting of two new squad cars for 2026 as part of our established three-year vehicle rotation program. This program ensures our police fleet remains modern, reliable, and safe, directly supporting officer readiness and effective community policing.

Acquiring new vehicles is essential to:

- **Maintain Fleet Reliability:** Regular replacement prevents older vehicles from accumulating significant wear and tear, reducing maintenance costs, minimizing unexpected breakdowns, and ensuring officers have dependable transportation for all duties.
- **Enhance Officer Safety:** Newer vehicles often incorporate advanced safety features, providing a safer environment for our officers during patrols and critical incidents.
- **Support Operational Readiness:** A well-maintained and updated fleet ensures we have the necessary resources to respond promptly and effectively to all calls for service.

In line with the Village's commitment to sustainability, our plan is to acquire hybrid vehicles whenever possible. This aligns our operational needs with environmental responsibility, potentially leading to fuel savings and reduced emissions over the lifespan of vehicles. We anticipate delivery of these new squad cars in the first half of 2026.

Firearm and Equipment Replacement (\$30,000) – Replacing firearms in law enforcement is a critical decision driven by a variety of factors, all aimed at enhancing officer safety, effectiveness, and public trust. Here's a comprehensive justification:

1. Safety and Reliability:

- **Mechanical Wear and Tear:** Firearms, like any mechanical device, experience wear and tear over time, especially with regular training and duty use. This can lead to decreased reliability, malfunctions, or even accidental discharges, posing a significant risk to officers and the public.
- **Technological Advancements:** Firearm technology continually evolves. Newer models often incorporate enhanced safety features, improved ergonomics, and more reliable operating systems. Replacing older firearms with these advanced models reduces the likelihood of malfunctions and improves overall safety.
- **Addressing Known Defects:** Occasionally, specific firearm models may be found to have design or manufacturing defects (e.g., unintended discharges). When such issues are identified, departments have a responsibility to replace these firearms to protect their officers and the public. This has been a documented reason for agencies switching away from certain models.

2. Enhanced Officer Performance and Effectiveness:

- **Improved Accuracy:** Modern firearms often come with features like improved sights (e.g., red dot optics), better trigger pulls, and more consistent manufacturing tolerances, leading to increased accuracy. This is crucial for officers to effectively and safely neutralize threats with minimal collateral damage.
- **Ergonomics and Officer Comfort:** Newer firearms may offer better ergonomics, accommodating a wider range of hand sizes and preferences. Comfortable and well-fitting firearms can reduce officer fatigue and improve handling, leading to better performance in high-stress situations.
- **Standardization and Training:** Replacing a mix of older, diverse firearms with a standardized model across the department simplifies training, maintenance, and logistics. It ensures all officers are proficient with the same equipment and can easily access compatible accessories and ammunition.
- **Matching Evolving Threats:** The criminal landscape changes, and so do the weapons criminals may use. Law enforcement agencies need to ensure their officers are equipped with firearms that can effectively address current threats, such as those posed by individuals armed with high-powered rifles.

3. Fiscal Responsibility and Long-Term Planning:

- **Maintenance vs. Replacement Cost:** At a certain point, the cost of maintaining and repairing aging firearms can outweigh the cost of replacing them with new units. A planned replacement schedule helps manage these expenditures more effectively.
- **Trade-in Value:** Many manufacturers offer trade-in programs for older firearms, which can significantly offset the cost of new equipment. This allows departments to upgrade their arsenal more affordably.
- **Budgeting for Capital Improvements:** Regular firearm replacement can be incorporated into a department's long-term capital improvement plan, allowing for predictable budgeting and avoiding large, unexpected expenses.

4. Officer Morale and Retention:

- **Confidence in Equipment:** Officers rely on their firearms as a vital tool for their safety and the safety of the public. Providing them with modern, reliable equipment instills confidence and demonstrates the department's commitment to their well-being.
- **Professionalism:** Modern and well-maintained equipment contributes to a professional image for the department, both internally and in the community.
- **Recruitment and Retention:** Offering up-to-date equipment can be a factor in attracting and retaining qualified law enforcement personnel.

5. Compliance and Best Practices:

- **Industry Standards:** The law enforcement community continually evolves its best practices for equipment. Replacing firearms ensures the department remains compliant with current safety standards and industry recommendations.
- **Legal and Ethical Considerations:** In cases where firearm models have been linked to safety concerns or accidental discharges, replacing them proactively can help mitigate potential legal liabilities and demonstrate a commitment to ethical conduct.

Replacing firearms in law enforcement is not merely an expense but a strategic investment in officer safety, operational effectiveness, and the overall well-being of the community. It ensures that officers are equipped with the most reliable, accurate, and safe tools available to carry out their demanding duties.

Tornado Siren Updates (\$50,000) - Emergency Management and Preparedness falls under the Police Department's responsibilities. A key area of concern is the current, limited coverage provided by the Village's outdoor warning system, specifically our tornado sirens. To address this, we propose adding a new siren within the Village and moving the existing one to a more effective location, thereby enhancing overall coverage.

Livescan fingerprint/mugshot/processing workstation (\$40,000) – Implementing a LiveScan fingerprinting, mugshot, and processing station within the Cottage Grove Police Department offers significant advantages that justify the investment. The agency currently does not have the capacity to perform such services in-house, which requires the transportation of individuals to the Dane County Jail for processing.

1. Efficiency and Speed:

- **Real-time Digital Capture:** LiveScan systems capture fingerprints and palm prints digitally, eliminating the messy and time-consuming process of ink and paper. This significantly reduces the time it takes to book and process an arrestee.
- **Immediate Transmission:** Digital prints and mugshots can be immediately transmitted to state and federal databases (like the FBI's Next Generation Identification - NGI system). This dramatically speeds up the identification process, often providing results within minutes or hours, compared to days or even weeks with traditional methods.
- **Reduced Processing Time:** Faster identification allows officers to quickly confirm an individual's identity, criminal history, and outstanding warrants, enabling quicker decisions on charges, release, or continued detention. This frees up officer time for other duties and reduces detention facility strain.
- **Streamlined Workflows:** A combined station integrates fingerprinting, mugshot capture, and biographical data entry into a single, efficient workflow, reducing redundant data entry and improving overall operational efficiency.

2. Accuracy and Quality:

- **Higher Quality Prints:** LiveScan technology significantly reduces the risk of smudged, smeared, or incomplete prints common with ink methods. The system often provides real-time quality checks, allowing operators to retake poor-quality prints immediately, leading to a much lower rejection rate by identification bureaus (e.g., FBI rejection rates for LiveScan are below 0.5% compared to 7-10% for ink prints).
- **Enhanced Mugshot Quality:** Dedicated mugshot stations ensure consistent lighting, background, and facial capture, resulting in high-quality images crucial for identification, intelligence, and court proceedings.
- **Reduced Human Error:** Digital capture and automated data entry reduce the potential for human error associated with manual record-keeping.

3. Enhanced Investigative Capabilities and Public Safety:

- **Rapid Identification of Suspects:** Quick access to fingerprint and facial recognition databases allows for faster identification of suspects, linking them to other crimes, and potentially solving cases more rapidly.
- **Proactive Intelligence:** By quickly identifying individuals, law enforcement can uncover potential connections to known criminal networks or ongoing investigations, enabling more proactive policing.
- **Officer Safety:** Knowing an individual's criminal history and potential threats quickly enhances officer safety during interactions and arrests.
- **Victim and Community Safety:** Faster identification and apprehension of offenders directly contribute to increased public safety and provide quicker resolution for victims.

4. Cost Savings and Resource Optimization:

- **Reduced Manual Labor:** Automation of the fingerprinting and mugshot process reduces the need for extensive manual labor, freeing up personnel for other duties.
- **Elimination of Supplies:** No more ink, paper fingerprint cards, or photo development materials, leading to direct cost savings on consumables.
- **Reduced Mailing Costs:** Electronic transmission eliminates the need for mailing physical fingerprint cards.
- **Reduced Rejection Rates:** Lower rejection rates mean fewer re-prints and re-submissions, saving time and resources.
- **Optimized Detention Time:** Faster processing means arrestees spend less time in custody.

5. Compliance and Best Practices:

- **FBI Certification:** Modern LiveScan systems are FBI Appendix F certified, ensuring compliance with national standards for fingerprint submission.

- **Interoperability:** These systems are designed for seamless integration with state and federal criminal justice information systems, promoting data sharing and interoperability across jurisdictions.
- **Legal and Evidentiary Value:** High-quality digital prints and mugshots hold strong evidentiary value in court.

6. Modernization and Professionalism:

- **Upgraded Image:** Investing in modern technology demonstrates a commitment to efficiency, accuracy, and best practices in law enforcement.
- **Improved Officer Morale:** Providing officers with modern, effective tools can boost morale and confidence in their ability to perform their duties.

In essence, a LiveScan fingerprint, mugshot, and processing station is a crucial technological upgrade for any modern law enforcement agency. It transforms a historically tedious and error-prone process into a fast, accurate, and highly efficient operation, ultimately contributing to increased public safety, more effective investigations, and more responsible use of taxpayer dollars.

Implementation of Drone/UAS Program (\$40,000) - Implementing a drone program within the Cottage Grove Police Department offers a significant enhancement to operational capabilities, officer safety, and community service. The relatively low cost and high versatility of Unmanned Aerial Systems (UAS), or drones, make them an invaluable asset for modern policing.

1. Enhanced Situational Awareness and Officer Safety:

- **Real-time Aerial Perspective:** Drones provide a crucial bird's-eye view of a scene, offering immediate and comprehensive situational awareness that ground units cannot achieve. This is invaluable in dynamic and potentially dangerous situations.
- **Reduced Risk to Officers:** By deploying a drone into hazardous environments (e.g., active shooter scenes, barricaded subjects, hostile crowds, chemical spills, or unstable structures), officers can gather critical intelligence from a safe distance. This reduces the need to expose personnel to direct danger, minimizing injuries and saving lives.
- **Pre-deployment Assessment:** Drones can assess a scene before officers arrive, providing information on suspect locations, victim status, potential hazards, and escape routes. This allows responding officers to formulate safer and more effective tactical plans.
- **Overwatch and Perimeter Security:** Drones can maintain continuous aerial surveillance over a scene, providing constant overwatch for officers on the ground and monitoring perimeters during searches or high-risk operations.

2. Increased Operational Efficiency and Effectiveness:

- **Rapid Response and Assessment:** Drones can often reach a scene faster than ground units, especially in congested areas or challenging terrain. This quick aerial assessment provides

immediate information to dispatch and responding officers, enabling more timely and informed decisions.

- **Search and Rescue:** Equipped with thermal imaging (FLIR) cameras, drones are incredibly effective for locating missing persons, lost children, or vulnerable adults (e.g., those with dementia) in vast or difficult-to-access areas, both day and night. They can cover significantly more ground than human search teams in the same amount of time.
- **Crime Scene and Accident Reconstruction:** Drones can rapidly and accurately document crime scenes and traffic collisions from multiple angles, creating highly detailed images, videos, and even 3D models. This speeds up the documentation process, reduces road closures for accidents, and provides invaluable evidence for investigations and court proceedings.
- **Crowd Monitoring and Event Security:** During large public gatherings, parades, or demonstrations, drones can provide real-time crowd monitoring, identify potential issues or threats, and assist with crowd management and traffic flow.
- **Evidence Collection:** Drones can locate and document evidence that might be difficult to spot from the ground or in challenging environments.
- **Force Multiplier:** A single drone operated by one or two officers can perform tasks that would otherwise require multiple officers, a helicopter, or extensive ground resources, effectively multiplying the department's capabilities.

3. Cost-Effectiveness:

- **Alternative to Manned Aircraft:** Drones are significantly less expensive to acquire, operate, and maintain than manned helicopters or fixed-wing aircraft. This makes aerial support accessible to smaller departments that could not traditionally afford it.
- **Reduced Overtime and Resource Allocation:** By streamlining operations, reducing search times, and providing rapid assessments, drones can lead to reduced overtime costs for personnel and more efficient allocation of resources.
- **Fuel and Maintenance Savings:** Drones consume minimal fuel and have lower maintenance requirements compared to traditional aircraft.

4. Community Relations and Transparency (with proper policy):

- **Non-Intrusive Observation:** In many situations, a drone can provide necessary observation without requiring officers to physically enter and potentially escalate a situation, promoting de-escalation.
- **Public Safety Focus:** When used responsibly and with clear policies, drones are viewed by the public as a tool to enhance public safety, find missing persons, and respond to emergencies more effectively.
- **Transparency:** A well-defined drone policy that is transparent to the community regarding use cases, data retention, and privacy safeguards is crucial for building and maintaining public trust. Cottage Grove's small-town nature allows for greater direct engagement with the community on these policies.

5. Training and Compliance:

- **FAA Regulations:** Operating a drone program requires compliance with Federal Aviation Administration (FAA) regulations, including pilot certification (Part 107) and adherence to airspace restrictions. This ensures safe and legal operation.
- **Departmental Policies:** Developing clear, comprehensive departmental policies on drone use, including strict guidelines on privacy, data collection, data retention, and prohibited uses (e.g., random surveillance without cause, weaponization), is paramount to ensure constitutional and ethical deployment.

In summary, implementing a drone program equips the Cottage Grove Police Department with a cutting-edge tool that significantly enhances its ability to protect and serve the community. It provides critical aerial intelligence, improves officer safety, increases operational efficiency, and offers a cost-effective alternative to traditional aerial assets, all while supporting a commitment to modern, effective, and community-oriented policing.

Flock Cameras (\$22,500) - With seven Flock cameras strategically deployed across the Village, we've seen tangible improvements in incident response, investigative thoroughness, and crime deterrence. Each camera has an annual cost of \$2,500.

News of Axon's recent purchase of Flock raises questions about future costs, but our well-structured five-year plan helps us manage this uncertainty. Our plan, which began in 2023 with the addition of our fourth camera, includes a phased expansion: two units in 2024, one in 2025, two in 2026, and a final unit in 2027. These upcoming installations will coincide with the Village's development, bolstering our proactive policing efforts and providing a valuable force multiplier for our department.

Miscellaneous Items: Body Armor (\$4,500), Handheld Radios (\$9,500), Body Worn Cameras (\$2,000), Emergency Entry Tools/Equipment (\$13,000), Traffic Monitoring Equipment/Services (\$6,000) (Total \$35,000) – This request addresses critical equipment needs to ensure the safety of our officers, enhance operational efficiency, and modernize our policing capabilities.

Officer Safety and Readiness:

- **Body Armor:** Providing new hires with appropriate body armor is essential for their immediate safety and integration into the force. Replacing existing officers' vests that have reached their warranty end ensures continued protection. Body armor degrades over time, compromising its ability to stop ballistic threats. Replacing it on schedule is not just a best practice; it's a critical safety measure.
- **Handheld Radios & Body-Worn Cameras (BWCs):** Equipping new hires with these vital tools ensures they can communicate effectively and transparently document their interactions from day one. Radios are fundamental for coordination, while BWCs enhance accountability, provide crucial evidence, and can de-escalate situations.



2026 Budget Request

Enhanced Emergency Response Capabilities:

- **Emergency Entry Tools/Equipment:** The current limited supply of emergency entry tools (one set for the entire department) creates unacceptable delays in critical incidents. By acquiring additional sets for each squad over the next few years, officers will have immediate access to these life-saving tools when seconds count. This eliminates reliance on equipment stored at the station or in a specific vehicle, ensuring a rapid and effective response during emergencies like active threats or rescues. This is a crucial step in ensuring our officers are prepared for immediate action, regardless of their location.

Modernizing Traffic Management:

- **Traffic Monitoring Equipment & Services:** Upgrading and modernizing our traffic monitoring equipment and services will significantly improve our ability to address traffic-related concerns within the Village. Modern technology allows for more accurate data collection on speed, volume, and patterns, leading to more informed enforcement strategies, better allocation of resources, and ultimately, safer roadways for our community. This proactive approach helps us respond to citizen complaints and anticipate problem areas more effectively.

Total Fiscal Impact: \$16,864,361

Law Enforcement Committee Recommendations:

- Remove two new police officers to reduce request from \$210,000 to \$0.
- Remove UAS/Drone request of \$40,000 to \$0.
- Remove Livescan fingerprint/mugshot/processing workstation request of \$40,000 and revisit if there is contingency left in the Police Station project budget, following substantial completion.

Revised Fiscal Impact: \$16,574,361

Administration Recommended funding sources:

Fund	Proposed Budget	Notes
411 - Capital	\$ 297,500	2026 Vehicle and Equipment
412 – Capital	\$ 16,276,861	New Police Station
Total	\$ 16,574,361	



2026 Budget Request

Meeting Date: 10/13/2025

Memo Date: September 10, 2025

To: Cameron Sawyer, Assistant Administrator/Finance Director
Matt Giese, Village Administrator

From: Kyela O'Loughlin, PE, Director of Public Works & Utilities
Dave Yearous, Utility Superintendent & Jason Anderson, Street Superintendent

Subject: 2026 – Public Works Budget Request

Operating Requests:

Street Maintenance and Operations – Tool Cat Trade in Program (\$15,000 increase)

In lieu of borrowing/being on a replacement schedule we are recommending shifting to an annual trade in program. The trade-in program would cover all maintenance for the tool cat for the year to 300 hours. After the initial year cost of \$15,000 the reoccurring cost would be reduced to approx. \$7,000 per year. A new tool cat, with the needed attachments cost \$100,000 plus the preventative maintenance and repairs for owned equipment.

Roadway Supplies – Salt (\$30,000 decrease)

The light past two winters has resulted in a surplus of salt. Public Works ordered in March 100 tons of salt with 20 tons of salt in contingency for the 2025/2026 winter season. The salt shed currently has 400 tons of salt.

Capital Projects Fund:

Streetlights at DNR Trailhead (CP: \$49,000, offset by DNR grant of up to \$39,000) - At the Glacial Drumlin Trailhead off Main Street (CTH N), only 2 existing streetlights are present as you first enter the parking lot. This project would partner with the Wisconsin DNR to install 4 to 5 streetlights in the main parking lot of the trailhead for additional safety measures. This project will have a significant coordination effort as the Glacial Drumlin Trailhead exists on Hydrite property requiring easements and agreements between all the Village, DNR, and Hydrite parties will be necessary.

Stormwater Utility Feasibility (CP: \$110,000) – Funding for investigating the feasibility and implementation of a Stormwater Utility to replace the current practice of levying for construction and maintenance of stormwater facilities. At the July Public Works, Properties, & Sustainability Committee meeting, staff provided an update in the Director's Monthly report. The advantages of a stormwater utility would allow the Village to assess a user fee based on impact on the stormwater infrastructure and run off generated. Recent studies, including Middleton have shown that the levy method leads to residential housing absorbing a disproportionate percentage of cost. A Stormwater Utility would also assist in funding future capital improvements and maintenance. Included in this request is the required engineering study, which determines the residential equivalent units (billing methodology) and possible credits. Also included would be community engagement, legal support, and ordinance change related costs. Should the committee and board approve this request the direction would be to take all necessary



2026 Budget Request

steps to create a Stormwater Utility as of January 1, 2027. It would further be recommended that Stormwater Utility should be overseen by the Utility Commission, which will require changes to Public Works, Properties, and Sustainability Committee and Utility Commission roles in the Village's ordinance.

Village Building Maintenance (CP: \$35,000; increase of \$5,000 from 2025) – This accounts for the Municipal Service Building, Village Hall, and Old Public Works Shop repairs. Maintenance contracts come out of the Municipal Operations operating account. Recent repairs have been to failing HVAC units and windows.

MPO Planning Grant (\$30,000) – *This is a 2025 carry over request to 2026: The MPO planning grant was originally approved in 2023/2024, but due to a federal backlog it will not be completed in 2025, and funding is being requested to be carried forward.* The Village's Bike and Pedestrian Plan covers mission, vision and offers high level guidance on improving our Bike and Pedestrian infrastructure and offers training and outreach guidance, but it is limited in scope and scale. The Safe Streets and Roads for All (SS4A) Grant Program offers the possibility of getting significant funding from the federal government through the Bipartisan Infrastructure Law (BIL) to hire a firm to develop a more comprehensive, wholistic Active Transportation Plan for the Village. Such a plan could incorporate:

- Extensive Community Input
- Assessment of Existing Conditions
- Proposed Network
- Recommended Policies and Programs
- Demonstration projects
- Safe Routes to School development
- Implementation Plan

The Greater Madison Metropolitan Planning Organization (MPO) took the lead on the regional application, planning projects identified by local agencies require a 20% local match if funding were awarded. A conservative estimate puts the project total around \$100,000. The Village would also be required to pay the MPO for the costs to administer the grant. At the May 20th meeting, the Village Board unanimously approved participation in the grant application and approved Resolution 2024-13 committing to the local match.

The following projects originate in the 2026 Financial Management Plan/2026-2035 Capital Prioritization Plan.

2026 Major Projects (CP: \$400,000)

BB/Buss Bike Path & Damascus Trail Improvements (CP: \$400,000) - This project extends the bike path along the north side of CTH BB and up the east side of Buss Rd. to complete the connection to Granite Ridge Elementary School outside of the Heyday Development parcel. As the Heyday Development will be installing a majority of the path, the school district and Village will likely share the portions to complete the bike path along these corridors. Additionally, the bike path along Damascus Trail from CTH BB to Killian would be improved and repaved for pedestrian safety at the intersection near and fronting Glacial Drumlin School. This portion of the project will improve pedestrian crossings at Manley and



2026 Budget Request

Killian and could include traffic calming infrastructure, bump outs, and median additions. Additional improvements could be considered at the signalized intersection at Damascus Trail, as well.

2026 Vehicle & Equipment Replacement (CP: \$250,600 W/S: \$107,400):

We are requesting planned replacement of a ¾ Ton Pickup Truck, a F-550 Pickup Truck with a dump box and salter attachments, and barricades. We are requesting additional equipment being purchased to help facilitate safety and efficiency for staff including a barricades trailer, forklift and pallet racking, asphalt hot box and asphalt roller and tailer.

2026 Road, Street and Trail Maintenance (CP: \$1,051,000):

Street Repaving Projects (CP: \$936,000) - The asphalt streets of Nightingale Lane, Clearbrooke Terrace, Stoneheath End, and Cottage Court are long past their useful life and have required increasing maintenance and repair annually. Additionally, there is a portion of the Johnson Health Technology multi-use path that is past its useful life with several potholes that are hazardous to pedestrians which have required additional repairs. This was included in the 2025 repaving, but due to budget and the bids received, it was not recommended to be completed. Staff recommends the Committee and Board considers a full depth pulverize and repave asphalt for the above listed roads and path.

Street Chip Sealing and Crack Filling Maintenance Projects (CP: \$100,000) - To further extend the useful life of several Village asphalt roads to delay the need for total reconstruction, chip sealing and crack filling are applied on asphalt roads that are still structurally sound and is a preventive measure. Staff recommends moving forward with staff recommended roads to be determined in summer 2026 based on outcomes of the various road reconstruction.

Bike Trail and Sidewalk Maintenance (CP: \$15,000) - Annual sidewalk maintenance and replacement is planned to be continued in 2026. To keep a proactive replacement schedule, staff recommends contributing funds yearly to not fall behind in village-wide replacements and grinding efforts. Public Works staff will continue to complete the sidewalk replacements in house and grinding trip hazards will continue to be outsourced. Staff recommends moving forward with staff recommended sidewalks to be determined in summer 2026 based on outcomes of the various road reconstruction.

2027 Engineering in 2026 Budget (CP: \$195,000, W/S: \$410,000)

The following projects are in the Financial Management Plan in 2027 which require engineering and design in 2026.

Ollie Street Reconstruction (CP: \$80,000, W/S: \$200,000) - This project will replace the old, aging clay sanitary sewer main as well as the undersized 6-inch water main beneath the street. At the same time as the utilities are replaced, the street will get new asphalt to replace the failed existing asphalt. Additionally, spots of concrete curb and gutter and sidewalk will be replaced, as needed.

CTH N/Main Street Reconstruction – Reynolds Street South (CP: \$115,000, W/S: \$210,000) – This project will incorporate replacing the undersized 6-inch water main as well as replace the aging, old



2026 Budget Request

concrete sanitary sewer pipe beneath the street. While the utilities are being replaced, the street will be reconstructed due to the aging and failed pavement along the corridor. Any failing curb and gutter and sidewalk will also be replaced as part of the project. This project would coincide with Dane County’s plans to close CTH N south of the Village at Door Creek for a bridge project for 2-3 months and could be timed to coincide traffic detours and closures between the projects.

Total Fiscal Impact: \$2,135,600

Administration is recommending reducing the department requests above as follows:

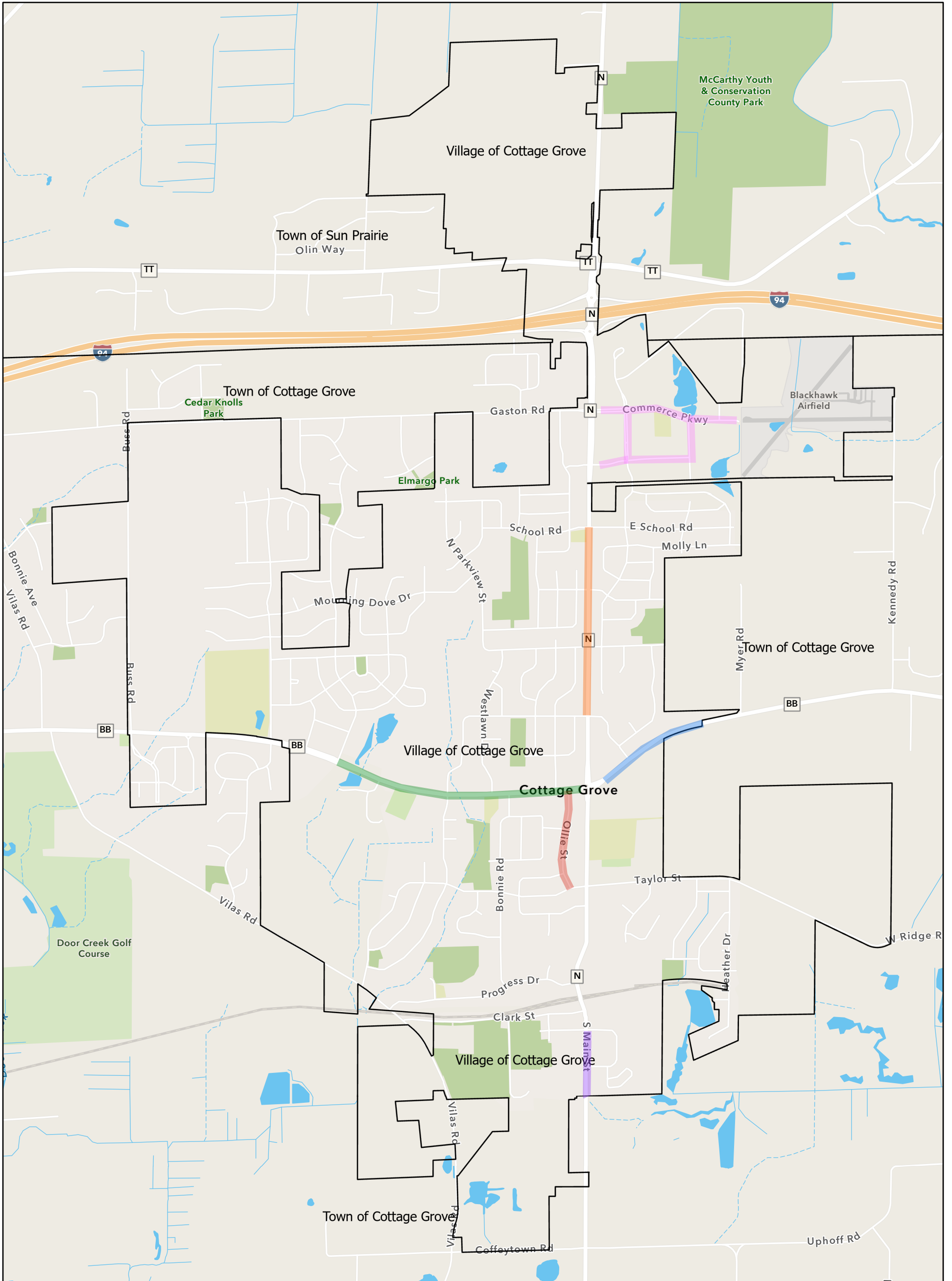
- Stormwater Feasibility reduced from \$110,000 to \$100,000.

Revised Fiscal Impact: \$2,125,600




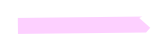


Administration Recommended funding sources:

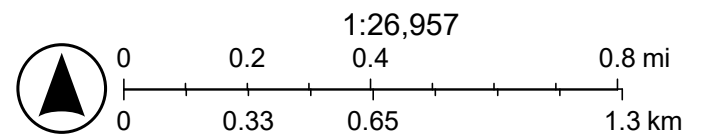
Fund	Proposed budget	Notes
100 – General	\$ 15,000	Trade in program
410 - Capital	\$ 179,000	Stormwater feasibility, DNR Trailhead lights, MPO
410 - Capital	\$ 35,000	Village Building Maintenance
411 - Capital	\$ 1,051,000	Street Repaving, Chipseal, Trail, and Sidewalk Maint.
411 - Capital	\$ 250,600	Vehicle and Equipment
412 – Capital	\$ 595,000	BB/Buss Bike Path & Damascus Trail and 2026 Engineering
Total	\$ 2,125,600	

2026-2035 Road Reconstruction Map



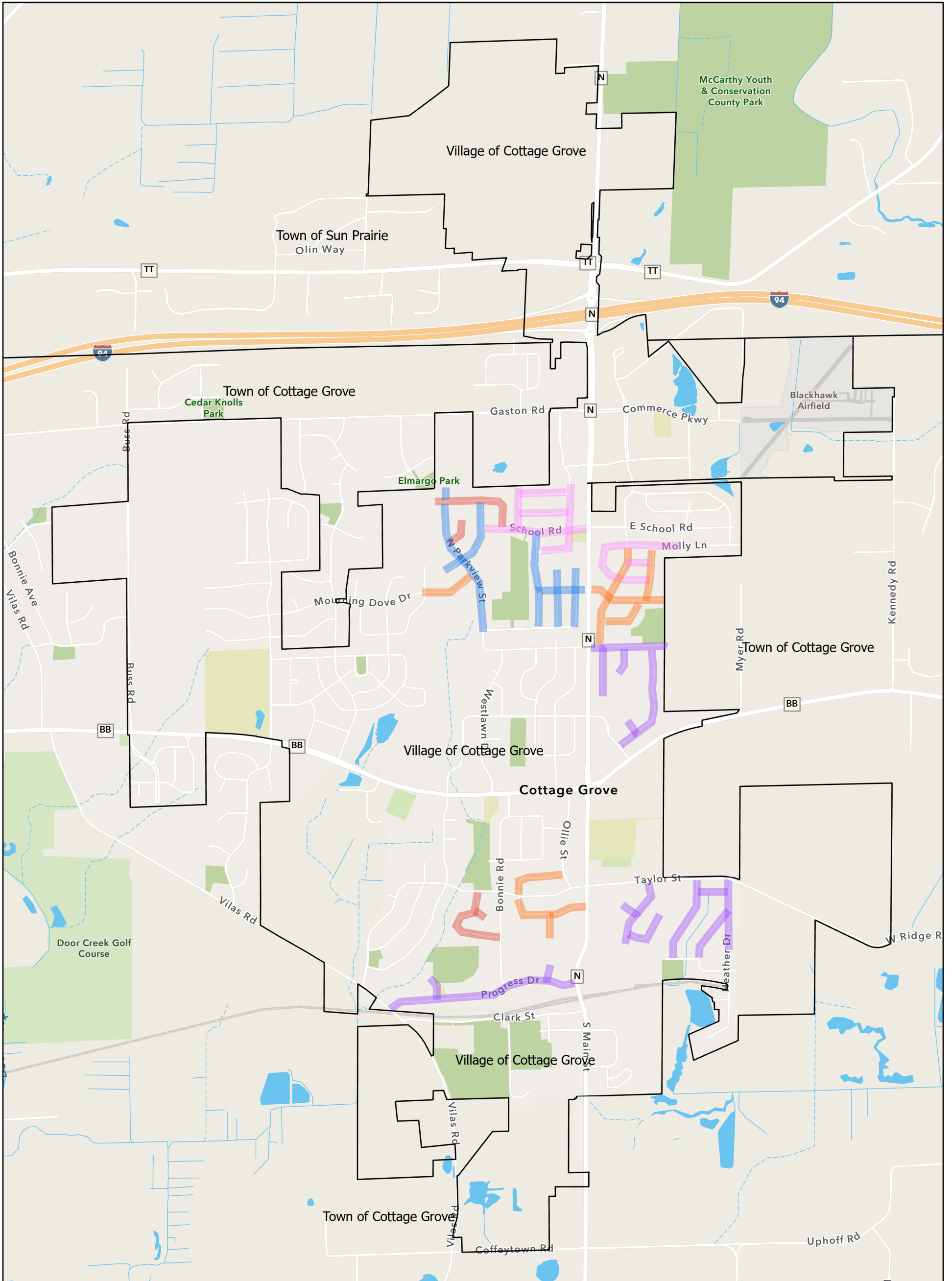
 Municipal Boundaries

-  2026
-  2027
-  2029
-  2031
-  2033
-  2034








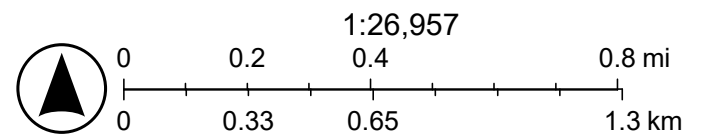
Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

2026-2035 Street Maintenance Map



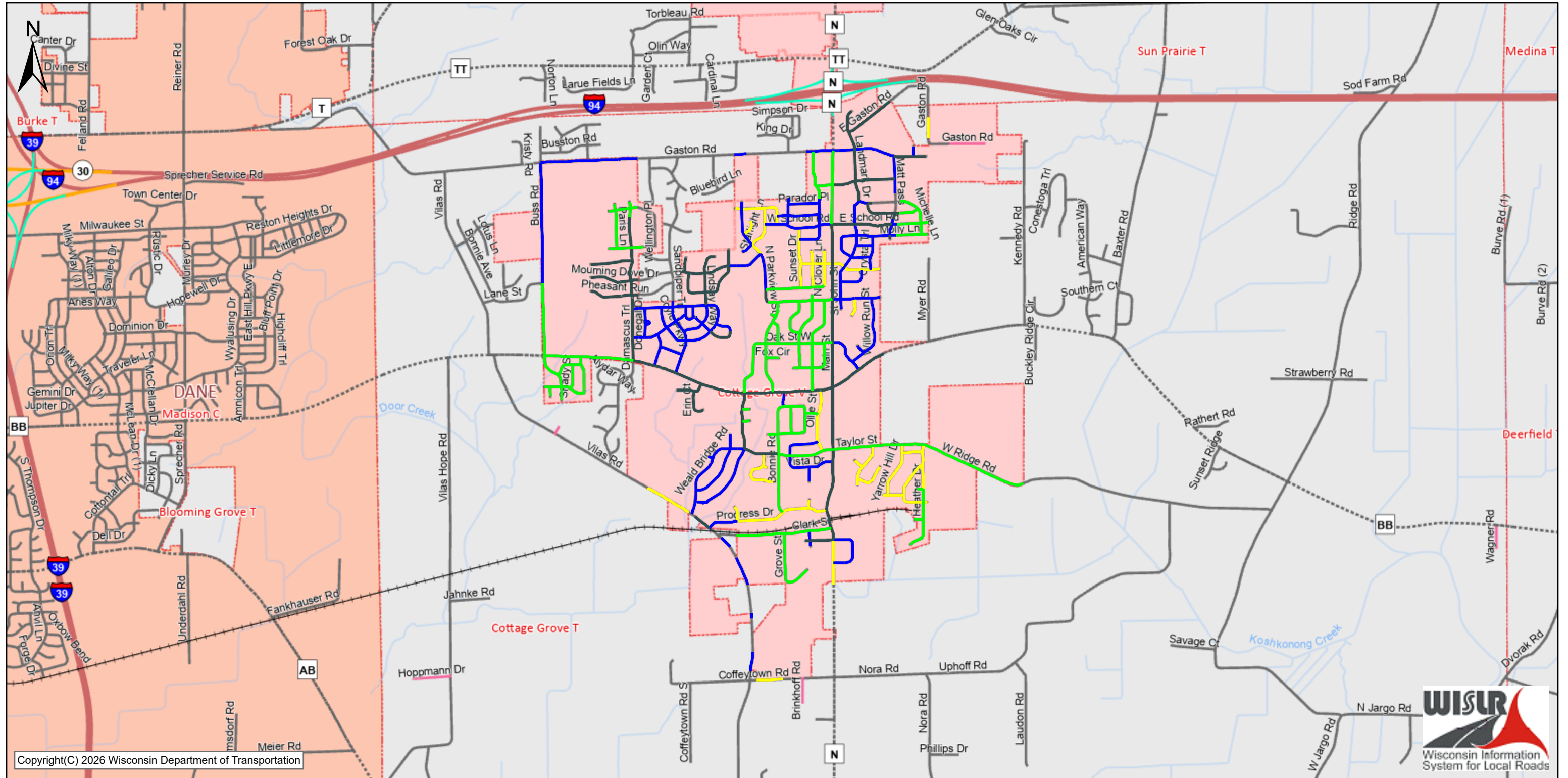
 Municipal Boundaries

-  2026
-  2028
-  2030
-  2032
-  2034



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WISLR Map



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- 3-4
- 5-6
- 7-8
- 9-10
- +—+— Railroads

State Trunk Network

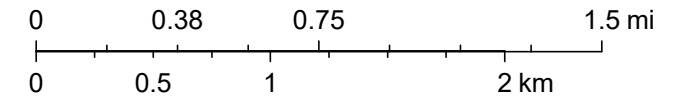
- Interstate Highway
- State Trunk Highways
- On-Off Ramp
- Connector

County Roads

- - - - - County Trunk Hwy
- Municipal/Local Roads
- Ineligible Roads
- Rivers

Cities/Villages/Towns

- City
- Village
- Town
- Counties



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Rating system

Surface rating	Visible distress*	General condition/ treatment measures
10 Excellent	None.	New construction.
9 Excellent	None.	Recent overlay. Like new.
8 Very Good	No longitudinal cracks except reflection of paving joints. Occasional transverse cracks, widely spaced (40' or greater). All cracks sealed or tight (open less than 1/4").	Recent sealcoat or new cold mix. Little or no maintenance required.
7 Good	Very slight or no raveling, surface shows some traffic wear. Longitudinal cracks (open 1/4") due to reflection or paving joints. Transverse cracks (open 1/4"– 1/2") spaced 10' or more apart, little or slight crack raveling. No patching or very few patches in excellent condition.	First signs of aging. Maintain with routine crack filling.
6 Good	Slight raveling (loss of fines) and traffic wear. Longitudinal cracks (open 1/4"– 1/2"). Transverse cracks (open 1/4"– 1/2"), some spaced less than 10'. First sign of block cracking. Slight to moderate flushing or polishing. Occasional patching in good condition.	Shows signs of aging. Sound structural condition. Could extend life with sealcoat.
5 Fair	Moderate to severe raveling (loss of fine and coarse aggregate). Longitudinal and transverse cracks (open 1/2" or more) show first signs of slight raveling and secondary cracks. First signs of longitudinal cracks near pavement edge. Block cracking up to 50% of surface. Extensive to severe flushing or polishing. Some patching or edge wedging in good condition.	Surface aging. Sound structural condition. Needs sealcoat or thin non-structural overlay (less than 2")
4 Fair	Severe surface raveling. Multiple longitudinal and transverse cracking with slight raveling. Longitudinal cracking in wheel path. Block cracking (over 50% of surface). Patching in fair condition. Slight rutting or distortions (1/2" deep or less).	Significant aging and first signs of need for strengthening. Would benefit from a structural overlay (2" or more).
3 Poor	Closely spaced longitudinal and transverse cracks often showing raveling and crack erosion. Severe block cracking. Some alligator cracking (less than 25% of surface). Patches in fair to poor condition. Moderate rutting or distortion (greater than 1/2" but less than 2" deep). Occasional potholes.	Needs patching and repair prior to major overlay. Milling and removal of deterioration extends the life of overlay.
2 Very Poor	Alligator cracking (over 25% of surface). Severe rutting or distortions (2" or more deep). Extensive patching in poor condition. Potholes.	Severe deterioration. Needs reconstruction with extensive base repair. Pulverization of old pavement is effective.
1 Failed	Severe distress with extensive loss of surface integrity.	Failed. Needs total reconstruction.

* Individual pavements will not have all of the types of distress listed for any particular rating. They may have only one or two types.

GENERAL FUND

General Fund
2026 Proposed Budget

		Budget	Actual	Projected	"All in" Department Requested Budget	Administration Proposed Draft Budget	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
		2025	9/30/2025	2025	2026	2026		
Revenues								
Taxes								
100-41110-000	General Property Taxes	4,580,689	4,580,689	4,580,689	4,968,518	4,674,030	93,341	(294,488)
100-41310-000	Taxes From Municipal Utility	315,000	236,250	285,000	315,000	315,000	-	-
	Total Taxes	4,895,689	4,816,939	4,865,689	5,283,518	4,989,030	93,341	(294,488)
Intergovernmental Aid								
100-43410-000	State Shared Revenue - Municipal aid	47,056	7,058	47,056	48,655	48,655	1,599	-
100-43411-000	State Shared Revenue - Supplemental aid	231,452	34,718	231,452	239,322	239,322	7,870	-
100-43412-000	State Shared Revenue - Utility Aid	217	33	219	211	211	(6)	-
100-43413-000	State Shared Revenue - ERP	93,298	93,298	93,298	88,873	88,873	(4,425)	-
100-43510-000	State Aid - Exempt Computer Aid	2,637	2,637	2,637	2,637	2,637	-	-
100-43515-000	State Aid - Personal Property Aid	12,135	12,135	12,135	12,135	12,135	-	-
100-43515-012	State Aid - Personal Property Aid - Act 12	36,821	36,821	36,821	36,821	36,821	-	-
100-43520-000	State Aid - Police	15,000	15,433	16,000	15,000	15,000	-	-
100-43521-000	State Aid - Digital Records	15,753	15,753	15,753	15,753	15,753	-	-
100-43530-000	State Aid - Transportation	542,802	406,747	542,802	592,000	623,678	80,876	31,678
100-43540-000	State Aid - Recycling Grant	9,750	9,685	9,685	9,750	9,750	-	-
	Total Intergovernmental Aid	1,006,921	634,316	1,007,858	1,061,157	1,092,835	85,914	31,678
Licenses and Permits								
100-44110-000	Liquor & Malt Bev License	8,300	8,327	8,327	8,100	8,100	(200)	-
100-44111-000	Operator's License	4,000	5,180	5,390	5,000	5,000	1,000	-
100-44120-000	Cigarette License	700	700	700	700	700	-	-
100-44150-000	Publication Fees	500	688	688	500	500	-	-
100-44210-000	Dog License	1,500	214	1,614	1,500	1,500	-	-
100-44250-000	Other Permits/Fees; Amusement	1,000	1,200	1,100	1,000	1,000	-	-
100-44250-001	Special event permit	-	1,275	975	750	750	750	-
100-44300-000	Building Permits	175,000	87,341	187,722	100,000	100,000	(75,000)	-
100-44340-000	Conditional use Permits	750	720	750	750	750	-	-
100-44375-000	Sign Permit	1,000	935	500	1,000	1,000	-	-
100-44400-000	Zoning Permits & Fees	3,750	2,785	3,000	3,750	3,750	-	-
100-44410-000	Erosion Control Fees	5,000	13,683	13,683	7,000	7,000	2,000	-
100-44420-000	Land Disturbance Permit	10,000	3,400	5,000	5,000	5,000	(5,000)	-
100-44430-000	Extraterritorial Jurisdiction	-	-	-	-	-	-	-
	Total Licenses and Permits	211,500	126,447	229,449	135,050	135,050	(76,450)	-
Fines and Forfeitures								
100-45100-000	Fines, Forfeitures - Village Share	50,000	40,856	55,627	50,000	55,500	5,500	5,500
100-45110-000	Court Penalties and Costs	36,000	25,374	34,266	36,000	35,500	(500)	(500)
100-45130-000	Parking Violations	21,000	17,485	17,500	18,500	19,000	(2,000)	500
	Total Fines and Forfeitures	107,000	83,715	107,393	104,500	110,000	3,000	5,500

General Fund
2026 Proposed Budget

	Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Public Charges for Service							
100-46112-000 Other Earnings General Government	500	663	647	750	750	250	-
100-46122-000 Tax & Title Search Fees	6,500	3,885	4,500	6,000	6,000	(500)	-
100-46320-000 Public Works Misc Charges	5,000	7,232	7,232	2,500	2,500	(2,500)	-
100-46400-000 Recycling Fee from Tax Roll	133,860	135,606	135,606	140,865	140,865	7,005	-
100-46410-000 Garbage Fee from Tax Roll	280,140	283,429	283,429	295,317	295,317	15,177	-
100-46420-000 Garbage and Recycle Fee from Occupancy	3,000	3,720	4,500	3,600	3,600	600	-
100-46700-100 Recreation - Coach Pitch/Tball	5,000	4,630	4,630	5,000	5,000	-	-
100-46700-341 Recreation - Baseball/Softball	24,000	10,965	11,000	15,300	15,300	(8,700)	-
100-46700-342 Recreation - Basketball	13,000	4,640	13,000	13,000	13,000	-	-
100-46700-344 Enrichment Programs - Youth	50,000	61,195	70,000	58,000	58,000	8,000	-
100-46700-345 Enrichment Programs - Adult	8,000	18,498	20,000	15,000	15,000	7,000	-
100-46700-346 Recreation - Flag Football	13,900	10,550	11,000	10,000	10,000	(3,900)	-
100-46700-347 Recreation - Golf	2,000	1,600	1,900	1,800	1,800	(200)	-
100-46700-348 Recreation - Tennis	4,000	4,508	4,508	4,000	4,000	-	-
100-46700-349 Recreation - Volleyball	7,000	2,793	3,500	7,000	7,000	-	-
100-46700-350 Recreation - Teener/Legion Baseball	6,000	5,830	5,830	6,000	6,000	-	-
100-46700-351 Recreation - Senior programming	2,400	4,907	6,000	3,200	3,200	800	-
100-46700-352 Recreation - Start Smart	7,000	6,828	7,000	8,000	8,000	1,000	-
100-46700-353 Community Night Out	2,000	3,750	3,750	2,000	2,000	-	-
100-46700-354 Music in the Grove donations/sponsorships	1,000	2,300	2,300	1,000	1,000	-	-
100-46700-720 Bark Park Donations	500	-	-	500	500	-	-
100-46710-000 Park Rental Fees	10,000	9,831	9,831	10,000	10,000	-	-
100-46715-000 Parks - Concession Revenue	2,000	393	450	500	500	(1,500)	-
100-46716-000 Recreation - Ticket Sales	-	366	-	-	-	-	-
100-46718-000 Recreation - Diamond Use Charge	2,000	520	1,100	1,200	1,200	(800)	-
100-46730-000 Misc Recreation Donations	11,000	200	300	5,000	5,000	(6,000)	-
Total Public Charges for Service	599,800	588,838	612,013	615,532	615,532	15,732	-
Miscellaneous Revenue							
100-48110-000 Interest on Investments	260,000 *	266,490	275,000	160,000	200,000	(60,000)	40,000
100-48115-000 Cable Franchise Fees	12,500	3,740	5,000	-	-	(12,500)	-
100-48130-000 Patronage Dividend	15,000	-	-	689	684	(14,316)	(5)
100-48230-000 Tower Rental Income	13,842	13,842	13,842	14,257	14,257	415	-
100-48400-000 Insurance Recoveries	-	6,208	6,208	-	-	-	-
100-48450-000 Payment for School Resource Officer	110,000	65,541	113,150	135,000	135,000	25,000	-
100-48460-000 Miscellaneous Income	35,000	46,444	46,500	25,000	25,000	(10,000)	-
100-48510-000 Donations From Individ/Organization	7,500	-	-	-	-	(7,500)	-
Total Miscellaneous Revenue	453,842	402,265	459,700	334,946	374,941	(78,901)	39,995
Other financing sources							
100-49000-405 Transfer in - TID 5	-	-	-	50,000	200,000	200,000	150,000
Total Other financing sources	-	-	-	50,000	200,000	200,000	150,000
Revenues	7,274,752	6,652,520	7,282,102	7,584,703	7,517,388	242,636	(67,315)

Village Board

100-51100-110	Salaries	Village board president and trustee compensation
100-51100-140	Citizen Per Diem	Payment to citizen members of committees and commissions
100-51100-151	FICA	Employer share of social security and medicare
100-51100-340	Operating Supplies and Expenses	Membership to the League of Wisconsin Municipalities and Dane County Cities and Villages Association, miscellaneous supplies and expenses

Municipal Court

100-51200-115	Wages	Court Clerk
100-51200-125	Judge Stipend	Fixed stipend for Judge
100-51200-151	FICA	Employer share of social security and medicare
100-51200-152	Retirement	Employer share of pension contribution
100-51200-153	Dental Insurance	Employer share of dental premiums
100-51200-154	Health Insurance	Employer share of health premiums
100-51200-155	Life Insurance	Employer share of life premiums
100-51200-332	Mileage	Employer mileage reimbursement
100-51200-340	Operating Supplies and Expenses	Judge association fee, judicial education fee, municipal court clerk association fee, office supplies, training/traveling, public official bond, software

Communications

100-51250-115	Wages	Digital Communications Coordinator
100-51250-151	FICA	Employer share of social security and medicare
100-51250-340	Operating Supplies and Expenses	Annual website, Community guide, adobe software, content development, social media tools, office supplies and printing

Administration

100-51410-110	Salaries	Administrator, Assistant Administrator/Human Resource Manager
100-51410-151	FICA	Employer share of social security and medicare
100-51410-152	Retirement	Employer share of pension contribution
100-51410-153	Dental Insurance	Employer share of dental premiums
100-51410-154	Health Insurance	Employer share of health premiums
100-51410-155	Life Insurance	Employer share of life premiums
100-51410-332	Mileage	Employer mileage reimbursement
100-51410-340	Operating Supplies and Expenses	Training, postage, printing, travel, publications, professional organization dues, misc. supplies

Clerk

100-51420-110	Salaries	Clerk
100-51420-115	Wages	Deputy Clerk
100-51420-151	FICA	Employer share of social security and medicare
100-51420-152	Retirement	Employer share of pension contribution
100-51420-153	Dental Insurance	Employer share of dental premiums
100-51420-154	Health Insurance	Employer share of health premiums
100-51420-155	Life Insurance	Employer share of life premiums
100-51420-210	Professional Services	Codification of ordinances
100-51420-332	Mileage	Employer mileage reimbursement
100-51420-340	Operating Supplies and Expenses	Training, postage, printing, Laserfiche, background checks, travel, publications, dues, minutes, misc. supplies

General Fund
2026 Proposed Budget

		Budget	Actual	Projected	"All in" Department	Administration	2026 Proposed	2026 Proposed
		2025	9/30/2025	2025	Requested	Proposed	Compared to 2025	Compared to 2026
					Budget	Draft Budget	Budget	Department Request
					2026	2026		
Expenditures								
General Government								
Village Board								
100-51100-110	Salaries	26,843	18,306	26,843	26,843	26,843	-	-
100-51100-140	Citizen Per Diem	5,000	1,670	4,000	5,000	5,000	-	-
100-51100-151	FICA	2,053	1,400	2,053	2,053	2,053	-	-
100-51100-340	Operating Supplies and Expenses	9,000	8,222	8,750	9,500	9,500	500	-
Total Village Board		42,896	29,599	41,646	43,396	43,396	500	-
Municipal Court								
100-51200-115	Wages	26,640	18,906	26,258	28,583	28,226	1,586	(357)
100-51200-125	Judge Stipend	3,000	2,075	3,000	3,000	3,000	-	-
100-51200-151	FICA	2,267	1,492	2,009	2,416	2,389	122	(27)
100-51200-152	Retirement	1,851	1,362	1,825	2,058	2,032	181	(26)
100-51200-153	Dental Insurance	696	514	690	696	696	-	-
100-51200-154	Health Insurance	9,748	7,311	9,748	10,650	10,650	902	-
100-51200-155	Life Insurance	30	16	22	30	30	-	-
100-51200-332	Mileage	100	188	188	-	-	(100)	-
100-51200-340	Operating Supplies and Expenses	42,900	54,351	64,700	72,500	67,500	24,600	(5,000)
Total Municipal Court		87,232	86,215	108,440	119,933	114,523	27,291	(5,410)
Communications								
100-51250-115	Wages	10,000	2,503	4,750	5,000	5,000	(5,000)	-
100-51250-151	FICA	765	191	363	383	383	(382)	-
100-51250-340	Operating Supplies and Expenses	10,000	13,256	14,250	19,000	19,000	9,000	-
Total Communications		20,765	15,950	19,363	24,383	24,383	3,618	-
Administration								
100-51410-110	Salaries	101,679 *	71,549	99,374	107,439	106,096	4,417	(1,343)
100-51410-151	FICA	7,778 *	5,563	7,602	8,219	8,116	338	(103)
100-51410-152	Retirement	7,067 *	5,167	6,906	7,736	7,639	572	(97)
100-51410-153	Dental Insurance	1,218 *	900	1,200	1,218	1,218	-	-
100-51410-154	Health Insurance	7,374 *	5,960	7,039	7,825	7,825	451	-
100-51410-155	Life Insurance	198	133	182	210	210	12	-
100-51410-332	Mileage	1,000	333	600	1,000	1,000	-	-
100-51410-340	Operating Supplies and Expenses	11,000	5,930	8,670	12,050	11,000	-	(1,050)
Total Administration		137,314	95,536	131,573	145,697	143,104	5,790	(2,593)
Clerk								
100-51420-110	Salaries	82,169	62,208	86,400	92,042	90,920	8,751	(1,122)
100-51420-115	Wages	48,883	34,199	47,500	51,710	51,064	2,181	(646)
100-51420-151	FICA	10,026	7,427	10,243	10,997	10,862	836	(135)
100-51420-152	Retirement	9,108	6,989	9,306	10,350	10,223	1,115	(127)
100-51420-153	Dental Insurance	1,872	1,383	1,845	1,872	1,872	-	-
100-51420-154	Health Insurance	11,941	9,790	11,690	12,666	12,666	725	-
100-51420-155	Life Insurance	800	546	740	780	780	(20)	-
100-51420-210	Professional Services - Codification of ord	5,000	6,588	7,500	6,000	6,000	1,000	-
100-51420-332	Mileage	500	471	550	500	500	-	-
100-51420-340	Operating Supplies and Expenses	19,000	9,560	18,122	18,995	18,945	(55)	(50)
Total Clerk		189,299	139,161	193,896	205,912	203,832	14,533	(2,080)

Elections

100-51440-115	Wages	Wages for election workers
100-51440-151	FICA	Employer share of social security and medicare.
100-51440-340	Operating Supplies and Expenses	Ballots, publications, and updates to the prom pack for electronic voting machine, new booths

Finance and Professional Services

100-51520-110	Salaries	Assistant Administrator/Finance Director, Comptroller
100-51520-115	Wages	Accounting Assistant
100-51520-151	FICA	Employer share of social security and medicare
100-51520-152	Retirement	Employer share of pension contribution
100-51520-153	Dental Insurance	Employer share of dental premiums
100-51520-154	Health Insurance	Employer share of health premiums
100-51520-155	Life Insurance	Employer share of life premiums
100-51520-210	Professional Services	Audit, assessor, IT contract, information systems, legal, accounting software
100-51520-332	Mileage	Employer mileage reimbursement
100-51520-340	Operating Supplies/Expenses	Training, postage, printing, travel, publications, professional organization dues, misc. supplies
100-51520-500	Taxes due others - Annexation	Village taxes for annexation of property
100-51520-510	Property/Liability Insurance	Property, General liability, Crime, and Cyber Insurance
100-51520-511	Workers Compensation Insurance	Workman's compensation insurance premiums
100-51520-900	Contingent Fund	Merit increases, annual holiday gift cards, longevity pay, retirement insurance premiums. Note costs allocated to respective payroll accounts

Municipal Buildings Operation

100-51600-340	Operating Supplies and Expenses	Electric, water, sewer, telephone, cleaning services, and general supplies for Village Hall, Municipal Service Building, and Old Public Works Building
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Flynn Hall

100-51610-720	Contribution	Village contribution towards the maintenance and operating of Flynn Hall.
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Police Department

100-52100-110	Salaries	Police Chief and Lieutenant
100-52100-115	Wages	Full time officers, Administrative Assistants
100-52100-116	Overtime Wages	Full time officers overtime
100-52100-151	FICA	Employer share of social security and medicare
100-52100-152	Retirement	Employer share of pension contribution
100-52100-153	Dental Insurance	Employer share of dental premiums
100-52100-154	Health Insurance	Employer share of health premiums
100-52100-155	Life Insurance	Employer share of life premiums
100-52100-210	Professional Services	Legal, cleaning, officer testing and wellness
100-52100-332	Mileage	Employer mileage reimbursement
100-52100-340	Operating Supplies/Expenses	Data processing, telephone, repair/maintenance, office supplies, postage, professional dues, office supplies, uniforms, police professional liability
100-52100-600	K9 Expenses	Costs associated to care for police K-9. Note donations have historically offset expenditures

**General Fund
2026 Proposed Budget**

			"All in"						
			Department	Administration	2026 Proposed		2026 Proposed		
			Requested	Proposed	Compared to 2025		Compared to 2026		
			Budget	Draft Budget	Budget		Department Request		
			2026	2026	Budget		Budget		
			2025	2025	2025		2025		
			Actual	Projected	Actual		Actual		
			9/30/2025	2025	9/30/2025		9/30/2025		
Elections									
100-51440-115	Wages	8,000	6,434	6,434	22,532	22,532	14,532	-	
100-51440-151	FICA	612	486	486	1,724	1,724	1,112	-	
100-51440-340	Operating Supplies and Expenses	7,650	8,478	13,368	15,893	15,893	8,243	-	
	Total Elections	<u>16,262</u>	<u>15,398</u>	<u>20,288</u>	<u>40,149</u>	<u>40,149</u>	<u>23,887</u>	<u>-</u>	
Finance and Professional Services									
100-51520-110	Salaries	80,635 *	57,644	80,062	84,679	83,620	2,985	(1,059)	
100-51520-115	Wages	39,188 *	25,406	35,286	39,318	38,827	(361)	(491)	
100-51520-151	FICA	9,013 *	6,570	8,825	9,486	9,367	354	(119)	
100-51520-152	Retirement	8,189 *	5,982	8,017	8,928	8,816	627	(112)	
100-51520-153	Dental Insurance	2,245 *	1,614	2,167	2,245	2,245	-	-	
100-51520-154	Health Insurance	13,229 *	10,852	13,358	14,018	14,018	789	-	
100-51520-155	Life Insurance	283 *	187	259	314	314	31	-	
100-51520-210	Professional Services	185,675	158,749	215,900	210,000	205,000	19,325	(5,000)	
100-51520-332	Mileage	500	335	575	750	750	250	-	
100-51520-340	Operating Supplies and Expenses	8,585	9,325	12,225	12,900	12,650	4,065	(250)	
100-51520-500	Taxes due others - Annexation	2,000	2,720	2,720	3,000	3,000	1,000	-	
100-51520-510	Property/Liability Insurance	58,750	61,860	61,860	60,400	60,400	1,650	-	
100-51520-511	Workers Compensation Insurance	39,000	36,605	36,605	40,800	40,800	1,800	-	
100-51520-900	Contingent Fund	72,854 *	1,281	3,500	40,000	39,000	(33,854)	(1,000)	
	Total Finance and Professional Services	<u>520,146</u>	<u>379,129</u>	<u>481,359</u>	<u>526,838</u>	<u>518,807</u>	<u>(1,339)</u>	<u>(8,031)</u>	
Municipal Buildings Operation									
100-51600-340	Operating Supplies and Expenses	77,000	59,420	80,500	81,500	80,000	3,000	(1,500)	
	Total Municipal Buildings Operation	<u>77,000</u>	<u>59,420</u>	<u>80,500</u>	<u>81,500</u>	<u>80,000</u>	<u>3,000</u>	<u>(1,500)</u>	
Flynn Hall									
100-51610-720	Contribution	2,500	1,617	2,500	2,500	2,500	-	-	
	Total Flynn Hall	<u>2,500</u>	<u>1,617</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	
General Government			<u>1,093,414</u>	<u>822,025</u>	<u>1,079,565</u>	<u>1,190,308</u>	<u>1,170,694</u>	<u>77,280</u>	<u>(19,614)</u>
Public Safety									
Police Department									
100-52100-110	Salaries	243,361	169,472	235,378	267,745	259,486	16,125	(8,259)	
100-52100-115	Wages	1,479,327	979,529	1,360,458	1,589,145	1,580,633	101,306	(8,512)	
100-52100-116	Overtime Wages	70,316	46,063	63,980	75,162	75,162	4,846	-	
100-52100-151	FICA	137,165	90,086	126,976	147,802	146,519	9,354	(1,283)	
100-52100-152	Retirement	261,971	180,133	250,632	278,842	276,515	14,544	(2,327)	
100-52100-153	Dental Insurance	26,784	18,311	24,497	28,524	28,524	1,740	-	
100-52100-154	Health Insurance	347,269	277,293	327,293	331,103	331,103	(16,166)	-	
100-52100-155	Life Insurance	4,870	3,113	4,332	5,420	5,420	550	-	
100-52100-210	Professional Services	5,000	6,118	5,000	3,000	3,000	(2,000)	-	
100-52100-332	Mileage	-	152	200	-	-	-	-	
100-52100-340	Operating Supplies and Expenses	217,200	137,650	223,345	233,412	230,000	12,800	(3,412)	
100-52100-600	K9 Expenses	3,000	231	500	2,000	2,000	(1,000)	-	
	Total Police Department	<u>2,796,263</u>	<u>1,908,152</u>	<u>2,622,591</u>	<u>2,962,155</u>	<u>2,938,362</u>	<u>142,099</u>	<u>(23,793)</u>	

Police Commission

100-52110-110	Salaries	Committee Per Diem when required
100-52110-210	Professional Services	Legal services associated with any action by the police commission
100-52110-340	Operating Supplies and Expenses	Printing, postage, and other misc. supplies

Crossing Guards

100-52150-115	Wages	Wages for crossing guards
100-52150-151	FICA	Employer share of social security and medicare.
100-52150-340	Operating Supplies and Expenses	Misc. supplies associated with supporting crossing guards

Fire Department

100-52200-340	Operating Supplies and Expenses	Cottage Grove Fire Department village share of costs
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Emergency Services Building

100-52210-340	Operating Supplies and Expenses	Village portion of electric, water, sewer, telephone, cleaning services, and general supplies for Emergency Services Building
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Emergency Government

100-52300-350	Dane Com	Danecom contract
100-52300-340	Operating Supplies and Expenses	misc. supplies associated with supporting emergency government

Inspections

100-52400-210	Professional Services - Building	Contract with village inspector
100-52400-350	Weights and Measure	Annual costs related to weights and measure inspections

Emergency Medical Services

100-52500-210	Deer-Grove EMS Contract	Contract with Deer-Grove EMS
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General Fund
2026 Proposed Budget

		Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Police Commission								
100-52110-110	Salaries	1,000	-	-	1,000	1,000	-	-
100-52110-210	Professional Services	1,500	-	-	1,500	1,500	-	-
100-52110-340	Operating Supplies and Expenses	200	-	-	200	200	-	-
	Total Police Commission	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>-</u>
Crossing Guards								
100-52150-115	Wages	30,420	19,307	30,420	30,420	30,420	-	-
100-52150-151	FICA	2,327	1,477	2,327	2,327	2,327	-	-
100-52150-340	Operating Supplies and Expenses	500	370	475	1,000	750	250	(250)
	Total Crossing Guards	<u>33,247</u>	<u>21,153</u>	<u>33,222</u>	<u>33,747</u>	<u>33,497</u>	<u>250</u>	<u>(250)</u>
Fire Department								
100-52200-340	Operating Supplies and Expenses	105,976	53,448	104,500	159,131	159,131	53,155	-
	Total Fire Department	<u>105,976</u>	<u>53,448</u>	<u>104,500</u>	<u>159,131</u>	<u>159,131</u>	<u>53,155</u>	<u>-</u>
Emergency Services Building								
100-52210-340	Operating Supplies and Expenses	25,000	13,844	22,000	28,000	28,000	3,000	-
	Total Emergency Services Building	<u>25,000</u>	<u>13,844</u>	<u>22,000</u>	<u>28,000</u>	<u>28,000</u>	<u>3,000</u>	<u>-</u>
Emergency Government								
100-52300-350	Dane Com	21,250	18,771	21,250	23,000	23,000	1,750	-
100-52300-340	Operating Supplies and Expenses	2,000	-	1,250	2,000	2,000	-	-
	Total Emergency Government	<u>23,250</u>	<u>18,771</u>	<u>22,500</u>	<u>25,000</u>	<u>25,000</u>	<u>1,750</u>	<u>-</u>
Inspections								
100-52400-210	Professional Services - Building	148,750	73,805	159,500	85,000	85,000	(63,750)	-
100-52400-350	Weights and Measure	2,500	2,250	2,250	2,500	2,500	-	-
	Total Inspections	<u>151,250</u>	<u>76,055</u>	<u>161,750</u>	<u>87,500</u>	<u>87,500</u>	<u>(63,750)</u>	<u>-</u>
Emergency Medical Services								
100-52500-210	Deer-Grove EMS Contract	633,070	633,113	633,113	670,116	670,116	37,046	-
	Total Emergency Medical Services	<u>633,070</u>	<u>633,113</u>	<u>633,113</u>	<u>670,116</u>	<u>670,116</u>	<u>37,046</u>	<u>-</u>
Public Safety		<u>3,770,756</u>	<u>2,724,536</u>	<u>3,599,676</u>	<u>3,968,349</u>	<u>3,944,306</u>	<u>173,550</u>	<u>(24,043)</u>

Public Works Administration

100-53100-110	Salaries	Public Works Director
100-53100-115	Wages	Public work technicians wages
100-53100-116	Overtime	Public work technicians overtime
100-53100-151	FICA	Employer share of social security and medicare
100-53100-152	Retirement	Employer share of pension contribution
100-53100-153	Dental Insurance	Employer share of dental premiums
100-53100-154	Health Insurance	Employer share of health premiums
100-53100-155	Life Insurance	Employer share of life premiums
100-53100-332	Mileage	Employer mileage reimbursement
100-53100-340	Operating Supplies and Expenses	Training, postage, printing, travel, publications, professional organization dues, misc. supplies

Street Maintenance and Operations

100-53300-210	Professional Services	Contract with Strand Associates as the Village Engineer and GIS
100-53300-340	Operating Supplies/Expenses	Supplies to repair vehicles, equipment and streets
100-53300-350	Street Lights	Alliant expenses for street lights
100-53300-370	Roadway Supplies	Salt for roads
100-53300-385	Vehicle Fuel	Fuel for village vehicles
100-53300-850	Sustainability	Rain barrel and compost bin

Stormwater Sewer

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

Beautification

100-53500-000	Professional Services	Village beautification
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Refuse, Recycling, Landfill

100-53620-295	Garbage Contract	Garbage Contract
100-53620-296	Recycle Contract	Recycling Contract
100-53620-340	Operating Supplies and Expenses	Misc. supplies to support compost services
100-53620-298	Landfill Contract	Contact to support Natvig Landfill, testing and maintenance

Social Services

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

100-54800-720	Diversity, Equity, Inclusion	Diversity, Equity, and Inclusion training and initiatives
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General Fund
2026 Proposed Budget

	Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Public Works							
Public Works Administration							
100-53100-110 Salaries	71,550	48,125	70,000	70,096	69,220	(2,330)	(876)
100-53100-115 Wages	195,696	139,438	194,765	203,313	202,286	6,590	(1,027)
100-53100-116 Overtime Wages	10,089	4,961	8,750	10,496	10,496	407	-
100-53100-151 FICA	21,216	14,672	20,924	21,719	21,573	357	(146)
100-53100-152 Retirement	19,275	13,656	19,010	20,441	20,304	1,029	(137)
100-53100-153 Dental Insurance	6,334	5,185	6,599	5,742	5,742	(592)	-
100-53100-154 Health Insurance	71,285	53,258	64,535	65,027	65,027	(6,258)	-
100-53100-155 Life Insurance	814	698	928	985	985	171	-
100-53100-332 Mileage	1,000	91	200	1,100	500	(500)	(600)
100-53100-340 Operating Supplies and Expenses	28,000	8,086	13,944	23,500	21,500	(6,500)	(2,000)
Total Public Works Administration	425,259	288,171	399,655	422,419	417,633	(7,626)	(4,786)
Street Maintenance and Operations							
100-53300-210 Professional Services	28,000	23,786	32,999	29,450	29,450	1,450	-
100-53300-340 Operating Supplies and Expenses	50,000	37,722	55,000	77,000	76,500	26,500	(500)
100-53300-350 Street Lights	120,000	75,005	114,000	125,000	123,000	3,000	(2,000)
100-53300-370 Roadway Supplies	67,600	53,179	79,768	49,500	49,500	(18,100)	-
100-53300-385 Vehicle Fuel	26,000	19,139	27,275	28,000	28,000	2,000	-
100-53300-850 Sustainability	2,500	250	375	2,500	500	(2,000)	(2,000)
Total Street Maintenance and Operations	294,100	209,081	309,417	311,450	306,950	12,850	(4,500)
Stormwater Sewer							
100-53440-210 Professional Services	5,000	3,977	4,850	6,500	6,500	1,500	-
100-53440-340 Operating Supplies and Expenses	8,500	422	4,750	8,500	6,000	(2,500)	(2,500)
100-53440-820 DNR Storm Water Management	22,000	18,032	21,500	22,000	22,000	-	-
Total Stormwater Sewer	35,500	22,431	31,100	37,000	34,500	(1,000)	(2,500)
Beautification							
100-53500-000 Professional Services	5,000	2,001	4,950	6,500	6,500	1,500	-
Total Beautification	5,000	2,001	4,950	6,500	6,500	1,500	-
Refuse, Recycling, Landfill							
100-53620-295 Garbage Contract	280,140	214,236	287,129	295,317	295,317	15,177	-
100-53620-296 Recycle Contract	133,860	103,152	137,500	140,865	140,865	7,005	-
100-53620-340 Operating Supplies and Expenses	11,000	7,468	6,500	11,500	11,500	500	-
100-53620-298 Landfill Contract	18,000	12,927	16,927	21,000	21,000	3,000	-
Total Refuse, Recycling, Landfill	443,000	337,782	448,056	468,682	468,682	25,682	-
Public Works	1,202,859	859,465	1,193,178	1,246,051	1,234,265	31,406	(11,786)
Human Services							
Social Services							
100-54500-720 Senior Outreach	30,000	30,000	30,000	32,000	32,000	2,000	-
Total Social Services	30,000	30,000	30,000	32,000	32,000	2,000	-
Diversity, Equity, Inclusion							
100-54800-720 Diversity, Equity, Inclusion	4,000	4,373	4,373	4,600	4,600	600	-
Total Diversity, Equity, Inclusion	4,000	4,373	4,373	4,600	4,600	600	-
Human Services	34,000	34,373	34,373	36,600	36,600	2,600	-

Parks and Playgrounds

100-55200-110	Salaries	Parks, Recreation, and Forestry Director
100-55200-115	Wages	Parks Maintenance Supervisor
100-55200-116	Overtime	Overtime for Parks Maintenance Supervisor
100-55200-151	FICA	Employer share of social security and medicare
100-55200-152	Retirement	Employer share of pension contribution
100-55200-153	Dental Insurance	Employer share of dental premiums
100-55200-154	Health Insurance	Employer share of health premiums
100-55200-155	Life Insurance	Employer share of life premiums
100-55200-210	Professional Services	Attorney, IT, and engineer expenses
100-55200-332	Mileage	Employer mileage reimbursement
100-55200-340	Operating Supplies and Expenses	Training, postage, printing, travel, publications, utilities, professional organization dues, misc. supplies
100-55200-360	Turf Services	Turf service contract
100-55200-710	Splash Pad/Shelter Operating Expense	Chemicals and maintenance for splash pad, supplies for shelter
100-55200-720	Bark Park	Supplies for municipal own dog park

Recreation Programs

100-55310-110	Salaries	Parks, Recreation, and Forestry Director
100-55310-115	Wages	Recreation Supervisor, Recreation Program Coordinator
100-55310-151	FICA	Employer share of social security and medicare
100-55310-152	Retirement	Employer share of pension contribution
100-55310-153	Dental Insurance	Employer share of dental premiums
100-55310-154	Health Insurance	Employer share of health premiums
100-55310-155	Life Insurance	Employer share of life premiums
100-55310-332	Mileage	Employer mileage reimbursement
100-55310-340	Operating Supplies and Expenses	Training, postage, printing, travel, publications, professional organization dues, misc. supplies
100-55310-100	Coach pitch t-ball	Coach pitch t-ball
100-55310-341	Baseball & Softball	Baseball & Softball
100-55310-342	Basketball	Basketball
100-55310-344	Youth Enrichment	Youth Enrichment
100-55310-345	Adult Enrichment	Adult Enrichment
100-55310-346	Football	Football
100-55310-347	Golf	Golf
100-55310-348	Tennis	Tennis
100-55310-349	Volleyball	Volleyball
100-55310-350	Teener/Legion Baseball Program	Teener/Legion Baseball Program
100-55310-351	Senior Program Activities	Senior Program Activities
100-55310-352	Start Smart	Start Smart
100-55310-353	Community Night Out	Community Night Out
100-55310-354	Music In The Grove	Music In The Grove

General Fund
2026 Proposed Budget

	Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Culture, Recreation, Education							
Parks and Playgrounds							
100-55200-110 Salaries	43,271	30,710	43,750	46,428	45,847	2,576	(581)
100-55200-115 Wages	70,517	48,436	69,275	74,596	73,663	3,146	(933)
100-55200-116 Overtime wages	4,934	3,270	4,842	5,180	5,180	246	-
100-55200-151 FICA	9,082	6,135	9,017	9,655	9,539	457	(116)
100-55200-152 Retirement	8,251	6,143	8,192	9,087	8,978	727	(109)
100-55200-153 Dental Insurance	2,610	1,929	2,572	2,610	2,610	-	-
100-55200-154 Health Insurance	36,554	31,059	37,151	39,936	39,936	3,382	-
100-55200-155 Life Insurance	575	404	549	613	613	38	-
100-55200-210 Professional Services	3,000	3,354	3,354	4,000	4,000	1,000	-
100-55200-332 Mileage	3,250	190	275	500	500	(2,750)	-
100-55200-340 Operating Supplies and Expenses	35,000	25,665	32,750	38,000	36,000	1,000	(2,000)
100-55200-360 Turf Services	15,000	6,992	13,750	15,000	15,000	-	-
100-55200-710 Baken Park Splash Pad/Shelter Operating Expense	25,000	32,905	35,000	35,000	32,000	7,000	(3,000)
100-55200-720 Bark Park	2,000	263	500	2,000	2,000	-	-
Total Parks and Playground	259,044	197,455	260,977	282,605	275,866	16,822	(6,739)
Recreation Programs							
100-55310-110 Salaries	113,271	85,438	118,750	127,716	126,119	12,848	(1,597)
100-55310-115 Wages	50,262	37,337	51,957	55,080	54,392	4,130	(688)
100-55310-151 FICA	12,510	11,876	13,059	13,984	13,809	1,299	(175)
100-55310-152 Retirement	11,366	8,840	11,864	13,161	12,997	1,631	(164)
100-55310-153 Dental Insurance	3,210	2,372	3,165	3,210	3,210	-	-
100-55310-154 Health Insurance	46,480	39,834	47,600	50,769	50,769	4,289	-
100-55310-155 Life Insurance	650	439	600	688	688	38	-
100-55310-332 Mileage	250	528	750	250	250	-	-
100-55310-340 Operating Supplies and Expenses	29,400	22,569	27,250	27,700	27,700	(1,700)	-
100-55310-100 Coach pitch t-ball	1,100	971	971	1,100	1,100	-	-
100-55310-341 Baseball & Softball	13,000	7,708	7,708	14,000	14,000	1,000	-
100-55310-342 Basketball	8,000	6,487	8,000	8,000	8,000	-	-
100-55310-344 Youth Enrichment	45,000	48,125	52,000	52,000	52,000	7,000	-
100-55310-345 Adult Enrichment	9,000	6,908	9,000	9,000	9,000	-	-
100-55310-346 Football	11,000	5,443	11,000	11,000	11,000	-	-
100-55310-347 Golf	1,800	1,680	1,400	1,500	1,500	(300)	-
100-55310-348 Tennis	4,000	2,155	2,200	2,200	2,200	(1,800)	-
100-55310-349 Volleyball	5,200	1,910	5,200	4,200	4,200	(1,000)	-
100-55310-350 Teener/Legion Baseball Program	4,000	5,522	5,522	4,000	4,000	-	-
100-55310-351 Senior Program Activities	2,000	3,415	3,500	2,700	2,700	700	-
100-55310-352 Start Smart	3,300	3,683	3,325	4,000	4,000	700	-
100-55310-353 Community Night Out	2,000	2,295	2,295	2,000	2,300	300	300
100-55310-354 Music In The Grove	4,000	4,850	4,810	5,000	5,000	1,000	-
Total Recreation Programs	380,799	310,386	391,926	413,258	410,934	30,135	(2,324)

Parks Maintenance

100-55400-115	Wages	Park Maintenance
100-55400-116	Overtime Wages	Overtime for Parks Maintenance employee
100-55400-117	Part Time Wages	Seasonal parks maintenance staff
100-55400-151	FICA	Employer share of social security and medicare.
100-55400-152	Retirement	Employer share of pension contribution
100-55400-153	Dental Insurance	Employer share of dental premiums
100-55400-154	Health Insurance	Employer share of health premiums
100-55400-155	Life Insurance	Employer share of life premiums

Forestry

100-55500-115	Wages	Village Forester
100-55500-116	Overtime wages	Overtime
100-55500-151	FICA	Employer share of social security and medicare
100-55500-152	Retirement	Employer share of pension contribution
100-55500-153	Dental Insurance	Employer share of dental premiums
100-55500-154	Health Insurance	Employer share of health premiums
100-55500-155	Life Insurance	Employer share of life premiums
100-55500-210	Professional Services	Cost associated with contracting with tree cutting and GIS services
100-55500-340	Operating Supplies and Expenses	Misc. supplies to support village forester

Planning

100-56300-110	Salaries	Village Planner
100-56300-151	FICA	Employer share of social security and medicare
100-56300-152	Retirement	Employer share of pension contribution
100-56300-153	Dental Insurance	Employer share of dental premiums
100-56300-154	Health Insurance	Employer share of health premiums
100-56300-155	Life Insurance	Employer share of life premiums
100-56300-340	Operating Supplies and Expenses	Training, postage, printing, travel, publications, professional organization dues, misc. supplies

Economic Development

100-56700-110	Salaries	Village Planner
100-56700-151	FICA	Employer share of social security and medicare
100-56700-152	Retirement	Employer share of pension contribution
100-56700-153	Dental Insurance	Employer share of dental premiums
100-56700-154	Health Insurance	Employer share of health premiums
100-56700-155	Life Insurance	Employer share of life premiums
100-56700-340	Operating Supplies and Expenses	Training, postage, printing, travel, publications, professional organization dues, misc. supplies

**General Fund
2026 Proposed Budget**

	<u>Budget 2025</u>	<u>Actual 9/30/2025</u>	<u>Projected 2025</u>	<u>"All in" Department Requested Budget 2026</u>	<u>Administration Proposed Draft Budget 2026</u>	<u>2026 Proposed Compared to 2025 Budget</u>	<u>2026 Proposed Compared to 2026 Department Request</u>
Parks Maintenance							
100-55400-115 Wages	55,744	39,472	54,825	56,160	55,458	(286)	(702)
100-55400-116 Overtime Wages	-	2,431	2,431	-	-	-	-
100-55400-117 Part Time Wages	75,000	65,875	85,000	86,000	86,000	11,000	-
100-55400-151 FICA	10,002	8,307	10,883	10,875	10,822	820	(53)
100-55400-152 Retirement	3,874	2,952	3,979	4,044	3,993	119	(51)
100-55400-153 Dental Insurance	1,740	394	542	600	600	(1,140)	-
100-55400-154 Health Insurance	24,369	5,674	7,714	10,833	10,833	(13,536)	-
100-55400-155 Life Insurance	100	472	674	825	825	725	-
Total Parks Maintenance	<u>170,829</u>	<u>125,577</u>	<u>166,048</u>	<u>169,337</u>	<u>168,531</u>	<u>(2,298)</u>	<u>(806)</u>
Forestry							
100-55500-115 Wages	55,252	38,656	54,690	58,448	57,717	2,465	(731)
100-55500-116 Overtime Wages	-	653	950	-	-	-	-
100-55500-151 FICA	4,200	2,810	4,256	4,471	4,415	215	(56)
100-55500-152 Retirement	3,840	2,842	3,867	4,208	4,156	316	(52)
100-55500-153 Dental Insurance	1,392	1,029	1,372	1,392	1,392	-	-
100-55500-154 Health Insurance	19,495	16,534	19,785	21,299	21,299	1,804	-
100-55500-155 Life Insurance	320	227	309	340	340	20	-
100-55500-210 Professional Services	9,000	4,961	8,800	9,000	9,000	-	-
100-55500-340 Operating Supplies and Expenses	11,800	9,732	10,750	11,800	11,800	-	-
Total Forestry	<u>105,299</u>	<u>77,443</u>	<u>104,779</u>	<u>110,958</u>	<u>110,119</u>	<u>4,820</u>	<u>(839)</u>
Culture, Recreation, Education	<u>915,971</u>	<u>710,860</u>	<u>923,730</u>	<u>976,158</u>	<u>965,450</u>	<u>49,479</u>	<u>(10,708)</u>
Conservation and Development							
Planning							
100-56300-110 Salaries	37,440	26,871	37,325	40,495	39,989	2,549	(506)
100-56300-151 FICA	2,864	1,971	2,855	3,098	3,059	195	(39)
100-56300-152 Retirement	2,602	1,936	2,594	2,916	2,879	277	(37)
100-56300-153 Dental Insurance	570	423	563	570	570	-	-
100-56300-154 Health Insurance	7,981	6,791	8,122	8,719	8,719	738	-
100-56300-155 Life Insurance	123	87	121	139	139	16	-
100-56300-340 Operating Supplies and Expenses	4,250	2,496	3,996	4,250	4,250	-	-
Total Planning	<u>55,830</u>	<u>40,575</u>	<u>55,576</u>	<u>60,187</u>	<u>59,605</u>	<u>3,775</u>	<u>(582)</u>
Economic Development							
100-56700-110 Salaries	37,440	26,872	37,325	40,495	39,989	2,549	(506)
100-56700-151 FICA	2,864	1,971	2,855	3,098	3,059	195	(39)
100-56700-152 Retirement	2,602	1,936	2,594	2,916	2,879	277	(37)
100-56700-153 Dental Insurance	570	423	563	570	570	-	-
100-56700-154 Health Insurance	7,981	6,791	8,122	8,719	8,719	738	-
100-56700-155 Life Insurance	123	87	121	139	139	16	-
100-56700-340 Operating Supplies and Expenses	4,250	1,783	3,778	4,250	4,250	-	-
Total Economic Development	<u>55,830</u>	<u>39,862</u>	<u>55,358</u>	<u>60,187</u>	<u>59,605</u>	<u>3,775</u>	<u>(582)</u>
Conservation and Development	<u>111,660</u>	<u>80,437</u>	<u>110,934</u>	<u>120,374</u>	<u>119,210</u>	<u>7,550</u>	<u>(1,164)</u>

**General Fund
2026 Proposed Budget**

	<u>Budget 2025</u>	<u>Actual 9/30/2025</u>	<u>Projected 2025</u>	<u>"All in" Department Requested Budget 2026</u>	<u>Administration Proposed Draft Budget 2026</u>	<u>2026 Proposed Compared to 2025 Budget</u>	<u>2026 Proposed Compared to 2026 Department Request</u>
Other Financing Uses							
100-59201-300 Transfer out - Debt service	250,000 *	-	250,000	-	-	(250,000)	-
100-59201-207 Transfer out - Library	46,092	46,092	46,092	46,863	46,863	771	-
Total Other Financing Uses	<u>296,092</u>	<u>46,092</u>	<u>296,092</u>	<u>46,863</u>	<u>46,863</u>	<u>(249,229)</u>	<u>-</u>
Expenditures	7,424,752	5,277,789	7,237,548	7,584,703	7,517,388	92,636	(67,315)
Net Income/(Use of Fund balance)	(150,000)	1,374,732	44,554	-	-	150,000	-

* Amended from original 2025 Budget. Detail available in Appendix

DEBT SERVICE FUND

Debt Service Fund
2026 Proposed Budget

		Budget	Actual	Projected	"All in" Department Requested Budget	Administration Proposed Draft Budget	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
		2025	9/30/2025	2025	2026	2026		
Revenues								
Taxes								
300-41110-000	General Property Taxes	1,566,111	1,566,111	1,566,111	1,935,371	1,835,371	269,260	(100,000)
Total Taxes		1,566,111	1,566,111	1,566,111	1,935,371	1,835,371	269,260	(100,000)
Miscellaneous Revenue								
300-48110-000	Interest on Investments	3,200	28,699	26,350	3,400	3,400	200	-
300-48900-000	Premium on debt issue	-	144,350	144,350	-	-	-	-
Total Miscellaneous Revenue		3,200	173,049	170,700	3,400	3,400	200	-
Other Financing Sources								
300-49000-000	Use of prior year debt premium	283,859	-	-	189,845	189,845	(94,014)	-
300-49000-001	Use of debt reserves to offset levy	100,000	-	-	350,000	350,000	250,000	-
300-49000-002	Use of prior year TID 7 transfer	441,525	-	-	-	-	(441,525)	-
300-49000-100	Transfer from general fund	250,000	-	250,000	-	-	(250,000)	-
300-49000-411	Transfer from ERIM	-	-	-	-	100,000	100,000	100,000
300-49405-000	Transfer from TID 5 (surplus payment)	-	-	-	200,000	200,000	200,000	-
300-49405-000	Transfer from TID 5	1,256,141	1,256,141	1,256,141	1,586,839	1,586,839	330,698	-
300-49406-000	Transfer from TID 6	119,925	119,925	119,925	116,775	116,775	(3,150)	-
300-49509-000	Transfer from TID 9	819,676	819,676	819,676	764,517	764,517	(55,159)	-
Total Other Financing Sources		3,271,126	2,195,742	2,445,742	3,207,976	3,307,976	36,850	100,000
Revenues		4,840,437	3,934,902	4,182,553	5,146,747	5,146,747	306,310	-
Expenditures								
Principal								
300-58100-610	Principal payments	3,209,702	3,209,702	3,209,702	3,936,506	3,936,506	726,804	-
Total Principal		3,209,702	3,209,702	3,209,702	3,936,506	3,936,506	726,804	-
Interest and fiscal charges								
300-58200-622	Interest on debt	1,307,611	1,302,798	1,307,611	1,140,068	1,140,068	(167,543)	-
300-58200-691	Fiscal Agent Charges	3,200	3,400	3,400	3,400	3,400	200	-
Interest and fiscal charges		1,310,811	1,306,198	1,311,011	1,143,468	1,143,468	(167,343)	-
Expenditures		4,520,513	4,515,900	4,520,713	5,079,974	5,079,974	559,461	-
Net Income/(Use of Fund balance)		319,924	(580,998)	(338,160)	66,773	66,773	(253,151)	-

CAPITAL PROJECTS FUND

**Capital Projects Fund
2026 Proposed Budget**

	Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Revenues							
Intergovernmental Aid							
410-43620-000 DNR Trailhead Grant	-	-	-	30,000	30,000	30,000	-
410-43520-000 WDNR Stormwater Planning Grant	82,500	-	82,500	-	-	(82,500)	-
410-43550-000 State Fire Dues	50,000	55,240	55,240	55,500	55,500	5,500	-
Total Intergovernmental Aid	132,500	55,240	137,740	85,500	85,500	(47,000)	-
Special Assessment Revenue							
410-42124-000 Special assessment	1,128	1,128	1,128	1,128	1,128	-	-
410-48112-000 Interest on special assessment	212	212	212	141	141	(71)	-
Total Special Assessment Revenue	1,340	1,340	1,340	1,269	1,269	(71)	-
Miscellaneous Revenue							
410-48110-000 Interest on investments	30,000	21,807	28,000	11,506	15,000	(15,000)	3,494
410-48190-000 Cable Franchise Fees	17,500	11,219	22,000	25,000	25,000	7,500	-
410-48310-000 Sale of property	-	15,324	34,825	5,000	5,000	5,000	-
410-48510-000 Donations from Individuals/organizations	155,000	155,000	155,000	5,000	5,000	(150,000)	-
Total Miscellaneous Revenue	202,500	203,350	239,825	46,506	50,000	(152,500)	3,494
Revenues	336,340	259,930	378,905	133,275	136,769	(199,571)	3,494

**Capital Projects Fund
2026 Proposed Budget**

		Budget	Actual	Projected	"All in" Department Requested Budget	Administration Proposed Draft Budget	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
		2025	9/30/2025	2025	2026	2026		
Expenditures								
Capital Outlay								
General Government								
410-57100-225	Village Tech Upgrades	7,000	2,122	6,500	5,000	5,000	(2,000)	-
410-57100-260	UniverCity	10,000	10,000	10,000	-	-	(10,000)	-
410-57100-270	Communications	15,000	7,450	9,000	12,000	7,000	(8,000)	(5,000)
410-57100-280	Revaluation	126,500	126,500	126,500	-	-	(126,500)	-
410-57100-226	Comprehensive Plan Update	-	-	-	100,000	100,000	100,000	-
410-57100-261	Fire and EMS Operational and Facility Study	-	-	-	40,000	40,000	40,000	-
410-57100-820	Village Building Maintenance	43,900	35,468	40,000	35,000	35,000	(8,900)	-
	Total General Government	<u>202,400</u>	<u>181,541</u>	<u>192,000</u>	<u>192,000</u>	<u>187,000</u>	<u>(15,400)</u>	<u>(5,000)</u>
Fire and EMS								
410-57220-820	DGEMS capital portion of contract	11,588	11,588	11,588	-	-	(11,588)	-
410-57220-850	Emergency Service Building	20,000	-	20,000	-	-	(20,000)	-
410-57220-860	Fire Dues Expenses	50,000	14,759	42,000	55,500	55,500	5,500	-
	Total Fire and EMS	<u>81,588</u>	<u>26,347</u>	<u>73,588</u>	<u>55,500</u>	<u>55,500</u>	<u>(26,088)</u>	<u>-</u>
	Total Public Safety	<u>81,588</u>	<u>26,347</u>	<u>73,588</u>	<u>55,500</u>	<u>55,500</u>	<u>(26,088)</u>	<u>-</u>
Public Works								
410-57300-840	Stormwater Planning	165,000	60,996	165,000	-	-	(165,000)	-
410-57300-850	MPO Planning Grant	30,000	-	-	30,000	30,000	-	-
410-57300-830	Street Lights for DNR Trailhead	-	-	-	49,000	49,000	49,000	-
410-57300-851	Stormwater Utility Feasibility	-	-	-	110,000	100,000	100,000	(10,000)
	Total Public Works	<u>195,000</u>	<u>60,996</u>	<u>165,000</u>	<u>189,000</u>	<u>179,000</u>	<u>(16,000)</u>	<u>(10,000)</u>
Culture, Recreation, & Education								
410-57500-100	ADA Compliance Projects	-	-	-	10,000	10,000	10,000	-
410-57500-101	Playground maintenance - Woodchips	10,000	1,980	7,500	10,000	10,000	-	-
410-57500-102	Northlawn Security System	21,000	20,984	20,984	-	-	(21,000)	-
410-57500-103	Community Park Baseball Field Renovations	25,000	17,604	25,000	-	-	(25,000)	-
410-57500-104	Library Consulting Services	99,150	103,556	103,556	-	-	(99,150)	-
410-57500-820	Parks and Recreation	125,000	125,000	125,000	35,000	25,000	(100,000)	(10,000)
	Total Culture, Recreation, & Education	<u>280,150</u>	<u>269,124</u>	<u>282,040</u>	<u>55,000</u>	<u>45,000</u>	<u>(235,150)</u>	<u>(10,000)</u>
Miscellaneous								
410-57800-820	Miscellaneous Consulting	30,000	-	-	30,000	25,000	(5,000)	(5,000)
	Total Miscellaneous	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>25,000</u>	<u>(5,000)</u>	<u>(5,000)</u>
	Expenditures	<u>789,138</u>	<u>538,007</u>	<u>712,628</u>	<u>521,500</u>	<u>491,500</u>	<u>(297,638)</u>	<u>(30,000)</u>
	Net Income/(Use of Fund balance)	<u>(452,798)</u>	<u>(278,077)</u>	<u>(333,723)</u>	<u>(388,225)</u>	<u>(354,731)</u>	<u>98,067</u>	<u>33,494</u>

EQUIPMENT REPLACEMENT AND INFRASTRUCTURE MAINTENANCE FUND

**Equipment Replacement and Infrastructure Maintenance Fund
2026 Proposed Budget**

		Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Revenues								
Miscellaneous Revenue								
411-48110-000	Interest on Investments	17,267	18,874	20,000	-	-	(17,267)	-
	Total Miscellaneous Revenue	<u>17,267</u>	<u>18,874</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>(17,267)</u>	<u>-</u>
Other Financing Sources								
411-49120-000	Proceeds from long term debt	1,961,300	1,961,300	1,961,300	1,726,065	1,726,065	(235,235)	-
411-49999-000	Carry over funds for debt service	-	-	-	-	100,000	100,000	100,000
411-49999-000	Carry over funds (Roadwork)	308,606	-	-	117,210	117,210	(191,396)	-
411-48310-000	Sale of property	75,000	43,843	73,843	-	-	(75,000)	-
411-48400-000	Insurance reimbursement	-	-	-	47,000	47,000	47,000	-
411-48900-000	Premium on debt issue	23,790	23,790	23,790	-	-	(23,790)	-
	Total Other Financing Sources	<u>2,368,696</u>	<u>2,028,933</u>	<u>2,058,933</u>	<u>1,890,275</u>	<u>1,990,275</u>	<u>(378,421)</u>	<u>100,000</u>
	Revenues	<u>2,385,963</u>	<u>2,047,807</u>	<u>2,078,933</u>	<u>1,890,275</u>	<u>1,990,275</u>	<u>(395,688)</u>	<u>100,000</u>

**Equipment Replacement and Infrastructure Maintenance Fund
2026 Proposed Budget**

			"All in"	Administration	2026 Proposed	2026 Proposed		
			Department	Proposed	Compared to 2025	Compared to 2026		
			Requested	Draft Budget	Budget	Department Request		
			Budget	Budget				
			2025	2026				
			Actual	Projected				
			9/30/2025	2025				
Expenditures								
Capital Outlay								
General Government								
411-57100-025	2025 Equipment Purchases	12,000	11,620	11,950	-	-	(12,000)	-
411-57100-026	2026 Equipment Purchases	-	-	-	62,850	62,850	62,850	-
General Government		12,000	11,620	11,950	62,850	62,850	50,850	-
Public Safety								
411-57200-002	EMS Equipment	86,910	86,910	86,910	-	-	(86,910)	-
411-57200-003	Fire Equipment	6,500	4,897	4,897	15,825	15,825	9,325	-
411-57200-025	2025 Equipment Purchases	421,595	394,712	403,651	-	-	(421,595)	-
411-57200-026	2026 Equipment Purchases	-	-	-	297,500	297,500	297,500	-
Total Public Safety		515,005	486,519	495,458	313,325	313,325	(201,680)	-
Public Works								
411-57300-000	Annual Road, Sidewalk, and Chipseal	1,081,000	858,461	981,000	1,051,000	1,051,000	(30,000)	-
411-57300-023	2023/2024 Equipment Purchases	209,503	209,502	209,502	-	-	(209,503)	-
411-57300-025	2025 Equipment Purchases	319,900	119,728	319,900	-	-	-	-
411-57300-026	2026 Equipment Purchases	-	-	-	250,600	250,600	-	-
Total Public Works		1,610,403	1,187,691	1,510,402	1,301,600	1,301,600	(239,503)	-
Culture, Recreation, & Education								
411-57500-025	2025 Equipment Purchases	82,000	79,955	79,955	-	-	(82,000)	-
411-57500-026	2026 Equipment Purchases	-	-	-	212,500	212,500	212,500	-
Total Culture, Recreation, & Education		82,000	79,955	79,955	212,500	212,500	130,500	-
Other financing uses								
411-59000-300	Transfer out - debt service fund	-	-	-	-	100,000	100,000	100,000
411-58200-000	Debt Issuance Costs	72,564	72,564	72,564	-	-	(72,564)	-
Total Other financing uses		72,564	72,564	72,564	-	100,000	27,436	100,000
Expenditures		2,291,972	1,838,349	2,170,329	1,890,275	1,990,275	(232,397)	100,000
Net Income/(Use of Fund balance)		93,991	209,457	(91,396)	-	-	(163,291)	-

PUBLIC INFRASTRUCTURE FUND

**Public Infrastructure Fund
2026 Proposed Budget**

			Budget	Actual	Projected	"All in" Department Requested Budget	Administration Proposed Draft Budget	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
			2025	9/30/2025	2025	2026	2026		
Revenues									
Miscellaneous Revenue									
412-48110-000	Interest on Investments		35,000	35,271	38,000	-	-	(35,000)	-
Total Miscellaneous Revenue			<u>35,000</u>	<u>35,271</u>	<u>38,000</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>
Other Financing Sources									
412-49200-000	Carry forward for police station		244,000	-	-	1,388,805	1,388,805	1,144,805	-
412-49300-000	Carry forward for road work		808,869	-	-	-	-	(808,869)	-
412-49500-000	Carry forward for park work		119,000	-	-	-	-	(119,000)	-
412-49000-405	Transfer in - TID 5		-	-	-	600,000	600,000	600,000	-
412-49120-000	Proceeds from long term debt		708,700	708,700	708,700	14,883,056	14,883,056	14,174,356	-
412-48900-000	Premium on debt issue		8,596	8,596	8,596	-	-	(8,596)	-
Total Other Financing Sources			<u>1,889,165</u>	<u>717,296</u>	<u>717,296</u>	<u>16,871,861</u>	<u>16,871,861</u>	<u>14,982,696</u>	<u>-</u>
Revenues			<u>1,924,165</u>	<u>752,567</u>	<u>755,296</u>	<u>16,871,861</u>	<u>16,871,861</u>	<u>14,947,696</u>	<u>-</u>
Expenditures									
Capital Outlay									
Public Safety									
412-57200-024	Police Station		845,000	1,041,560	1,132,855	16,276,861	16,276,861	15,431,861	-
Public Safety			<u>845,000</u>	<u>1,041,560</u>	<u>1,132,855</u>	<u>16,276,861</u>	<u>16,276,861</u>	<u>15,431,861</u>	<u>-</u>
Public Works									
412-57300-025	2025 - Engineering		93,902	53,408	90,000	-	-	(93,902)	-
412-57300-026	2026 - Engineering		125,000	2,214	100,000	-	-	(125,000)	-
412-57300-027	2027 - Engineering		-	-	-	195,000	195,000	195,000	-
412-57300-125	E Taylor/Weald Bridge/Main St. (CTH N)		90,000	123	90,000	-	-	(90,000)	-
412-57300-225	Bike Path Extension Southing Grange to CTH N		485,500	379	485,500	-	-	(485,500)	-
412-57300-126	BB/Buss Bike Path & Damascus Bike Path Impr		-	-	-	400,000	400,000	400,000	-
Total Public Works			<u>794,402</u>	<u>56,123</u>	<u>765,500</u>	<u>595,000</u>	<u>595,000</u>	<u>(199,402)</u>	<u>-</u>
Culture, Recreation, & Education									
412-57500-024	2024 - Huston Park Improvements		344,450	336,648	336,648	-	-	(344,450)	-
Total Culture, Recreation, & Education			<u>344,450</u>	<u>336,648</u>	<u>336,648</u>	<u>-</u>	<u>-</u>	<u>(344,450)</u>	<u>-</u>
Other financing uses									
412-58200-000	Debt Issuance Costs		27,360	27,360	27,360	-	-	(27,360)	-
Total Other financing uses			<u>27,360</u>	<u>27,360</u>	<u>27,360</u>	<u>-</u>	<u>-</u>	<u>(27,360)</u>	<u>-</u>
Expenditures			<u>2,011,212</u>	<u>1,461,691</u>	<u>2,262,363</u>	<u>16,871,861</u>	<u>16,871,861</u>	<u>14,860,649</u>	<u>-</u>
Net Income/(Use of Fund balance)			<u>(87,047)</u>	<u>(709,124)</u>	<u>(1,507,067)</u>	<u>-</u>	<u>-</u>	<u>87,047</u>	<u>-</u>

PARK DEVELOPMENT FEES FUND

**Park Development Fees Fund
2026 Proposed Budget**

	Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Revenues							
Public charges for service							
205-46000-000 Park development fees	75,000	60,408	267,392	85,000	85,000	10,000	-
205-46810-000 Fees in Lieu of Parkland	45,000	49,476	363,996	60,000	60,000	15,000	-
Total Public charges for service	120,000	109,884	631,388	145,000	145,000	25,000	-
Miscellaneous Revenue							
205-48110-000 Interest on investments	20,000	28,139	37,691	20,000	20,000	-	-
205-48510-100 Donations	17,000	6,423	9,634	10,000	17,000	-	7,000
	37,000	34,562	47,325	30,000	37,000	-	7,000.00
Revenues	157,000	144,446	678,713	175,000	182,000	25,000	7,000
Expenditures							
Park Improvements Operating							
205-55000-210 Professional Services	2,500	13,545	20,317	117,500	117,500	115,000	-
205-55000-340 Operating Supplies and Expenses	7,500	12,973	15,321	7,500	7,500	-	-
205-57500-000 Shady Grove	575,000	33,042	-	-	-	-	-
Total Park Improvements Operating	585,000	59,559	35,638	125,000	125,000	115,000	-
Parks Donation Expense							
205-57500-001 Baseball Donation Expense	15,000	5,072	7,609	15,000	15,000	-	-
205-57500-002 Soccer Donation Expense	2,000	4,000	6,000	2,000	20,000	18,000	18,000
205-57500-003 Recreation Donation Expense	-	545	818	-	-	-	-
Total Parks Donation Expense	17,000	9,618	14,427	17,000	35,000	18,000	18,000
Expenditures	602,000	69,177	50,065	142,000	160,000	133,000	18,000
Net Income/(Use of Fund balance)	(445,000)	75,269	628,648	33,000	22,000	(108,000)	(11,000)

TOURISM FUND

**Tourism Fund
2026 Proposed Budget**

		Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Revenues								
Taxes								
207-41125-000	Municipal Room Tax	140,000	70,944	141,900	140,000	140,000	-	-
	Total Taxes	<u>140,000</u>	<u>70,944</u>	<u>141,900</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>	<u>-</u>
	Revenues	<u>140,000</u>	<u>70,944</u>	<u>141,900</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>	<u>-</u>
Expenditures								
Economic Development								
207-56700-220	Post Development Grant	36,000	19,511	39,000	36,000	36,000	-	-
207-56700-230	Tourism 70% share	98,000	49,660	99,000	98,000	98,000	-	-
207-56700-340	Unrestricted funds	9,000	6,650	6,900	7,000	7,000	(2,000)	-
	Total Economic Development	<u>143,000</u>	<u>75,822</u>	<u>144,900</u>	<u>141,000</u>	<u>141,000</u>	<u>(2,000)</u>	<u>-</u>
	Expenditures	<u>143,000</u>	<u>75,822</u>	<u>144,900</u>	<u>141,000</u>	<u>141,000</u>	<u>(2,000)</u>	<u>-</u>
	Net Income/(Use of Fund balance)	<u>(3,000)</u>	<u>(4,878)</u>	<u>(3,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>2,000</u>	<u>-</u>

LIBRARY FUND

**Library Fund
2026 Proposed Budget**

	<u>Budget 2025</u>	<u>Actual 9/30/2025</u>	<u>Projected 2025</u>	<u>"All in" Department Requested Budget 2026</u>	<u>Administration Proposed Draft Budget 2026</u>	<u>2026 Proposed Compared to 2025 Budget</u>	<u>2026 Proposed Compared to 2026 Department Request</u>
Revenues							
Other Financing Sources							
204-48000-000 Donations	-	2,050	2,050	-	-	-	-
204-49100-000 Transfer in - General Fund	46,092	46,092	46,092	46,863	46,863	771	-
Total Other Financing Sources	<u>46,092</u>	<u>48,142</u>	<u>48,142</u>	<u>46,863</u>	<u>46,863</u>	<u>771</u>	<u>-</u>
Revenues	<u>46,092</u>	<u>48,142</u>	<u>48,142</u>	<u>46,863</u>	<u>46,863</u>	<u>771</u>	<u>-</u>
Expenditures							
Library							
204-55100-115 Wages	28,080	17,918	25,933	28,796	28,796	716	-
204-55100-151 FICA	2,148	1,370	1,984	2,203	2,203	55	-
204-55100-340 Operating Supplies/Expenses	15,864	5,343	15,500	15,864	15,864	-	-
Total Library	<u>46,092</u>	<u>24,631</u>	<u>43,417</u>	<u>46,863</u>	<u>46,863</u>	<u>771</u>	<u>-</u>
Expenditures	<u>46,092</u>	<u>24,631</u>	<u>43,417</u>	<u>46,863</u>	<u>46,863</u>	<u>771</u>	<u>-</u>
Net Income/(Use of Fund balance)	<u>-</u>	<u>23,511</u>	<u>4,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

AFFORDABLE HOUSING FUND

**Affordable Housing Fund
2026 Proposed Budget**

		Budget 2025	Actual 9/30/2025	Projected 2025	"All in" Department Requested Budget 2026	Administration Proposed Draft Budget 2026	2026 Proposed Compared to 2025 Budget	2026 Proposed Compared to 2026 Department Request
Revenues								
Miscellaneous Revenue								
208-48110-000	Interest Income	24,000	33,018	30,000	25,000	25,000	1,000	-
	Total Miscellaneous Revenue	<u>24,000</u>	<u>33,018</u>	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>1,000</u>	<u>-</u>
	Revenues	<u>24,000</u>	<u>33,018</u>	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>1,000</u>	<u>-</u>
Expenditures								
Economic Development								
208-56700-340	Housing Stock - Utility Master Plan (25%)	-	-	-	-	-	-	-
208-56700-341	Affordable Housing Program - Park Fees (75%)	-	-	-	-	-	-	-
	Total Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Income/(Use of Fund balance)	<u>24,000</u>	<u>33,018</u>	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>1,000</u>	<u>-</u>

Tax Incremental Districts (TID)

**TID 5 Fund
2026 Proposed Budget**

		<u>Budget 2026</u>
Revenues		
Taxes		
405-41120-000	Tax Increment	4,817,357 *
	Total Taxes	<u>4,817,357</u>
Intergovernmental Aid		
405-43510-000	Exempt Computer Aid	39,789
405-43515-000	Personal Property Aid	45,548
405-43515-012	Personal Property Aid - Act 12	177,541
	Total Intergovernmental Aid	<u>262,878</u>
Public Charges for Service		
405-46112-000	Commerce Park Maintenance	9,250
	Total Public Charges for Service	<u>9,250</u>
Miscellaneous		
405-48110-000	Interest Income	25,000
	Total Miscellaneous	<u>25,000</u>
	Revenues	<u>5,114,485</u>
Project Costs		
Administration, internal		
405-51410-110	Salaries	25,270
405-51410-151	FICA	1,933
405-51410-152	Retirement	1,819
405-51410-153	Dental Insurance	261
405-51410-154	Health Insurance	3,994
405-51410-155	Life Insurance	46
	Total Administration, internal	<u>33,323</u>
Professional Services		
405-56701-210	Plan, Legal, and Admin	25,000
	Total Professional Services	<u>25,000</u>
Miscellaneous		
405-56701-220	Payments to other tax jurisdictions	2,368,100
	Total Miscellaneous	<u>2,368,100</u>
Developer Incentives		
405-56100-000	Developer Incentives	355,000
	Total Developer incentives	<u>355,000</u>
Debt		
Principal		
	Principal payments - 2026	1,269,694
	Principal payments - 2027	284,812
Interest and fiscal charges		
	Interest - 2026	25,963
	Interest - 2027	6,370
405-59300-900	Total Debt (Transfer to debt service)	<u>1,586,839</u>
Other Financing Uses		
405-59300-100	Transfer out - General Fund	200,000
405-59300-300	Transfer out - Debt Service	200,000
405-59300-412	Transfer out - Public Infrastructure Fund	600,000
	Expenditures	<u>5,368,262</u>
	Net Income (Loss)	<u>(253,777)</u>

*Final determination of increment the later of Tax Increment Worksheet (anticipated Nov 13) availability and adoption of Village municipal budget (anticipated Nov 17).

**TID 6 Fund
2026 Proposed Budget**

		<u>Budget 2026</u>
Revenues		
Taxes		
406-41120-000	Tax Increment	<u>59,065</u> *
	Total Taxes	<u>59,065</u>
Intergovernmental Aid		
406-43510-000	Exempt Computer Aid	649
406-43515-000	Personal Property Aid	<u>1,364</u>
	Total Intergovernmental Aid	<u>2,013</u>
	Revenues	<u>61,078</u>
Project Costs		
Professional Services		
406-56701-210	Plan, Legal, and Admin	<u>150</u>
	Total Professional Services	<u>150</u>
Debt		
Principal		
	Principal payments	105,000
Interest and fiscal charges		
	Interest	11,775
406-59300-900	Total Debt (Transfer to debt service)	<u>116,775</u>
	Expenditures	<u>116,925</u>
	Net Income (Loss)	<u>(55,847)</u>

*Final determination of increment the later of Tax Increment Worksheet (anticipated Nov 13) availability and adoption of Village municipal budget (anticipated Nov 17).

**TID 8 Fund
2026 Proposed Budget**

		<u>Budget 2026</u>
Revenues		
Taxes		
508-41120-000	Tax Increment	<u>94,646</u> *
	Total Taxes	<u>94,646</u>
	Revenues	<u>94,646</u>
Project Costs		
Administration, internal		
508-51410-110	Salaries	27,018
508-51410-151	FICA	2,067
508-51410-152	Retirement	1,945
508-51410-153	Dental Insurance	305
508-51410-154	Health Insurance	4,659
508-51410-155	Life Insurance	66
508-51410-340	Operating Supplies and Expenses	<u>5,000</u>
	Total Administration, internal	<u>41,060</u>
Professional Services		
508-56701-210	Plan, Legal, and Admin	<u>10,000</u>
	Total Professional Services	<u>10,000</u>
Developer Incentives		
508-56100-000	Developer Incentives	<u>72,000</u>
	Total Developer incentives	<u>72,000</u>
	Expenditures	<u>123,060</u>
	Net Income (Loss)	<u>(28,414)</u>

*Final determination of increment the later of Tax Increment Worksheet (anticipated Nov 13) availability and adoption of Village municipal budget (anticipated Nov 17).

**TID 9 Fund
2026 Proposed Budget**

		<u>Budget 2026</u>
Revenues		
Taxes		
509-41120-000	Tax Increment	<u>1,030,205</u> *
	Total Taxes	<u>1,030,205</u>
Intergovernmental Aid		
509-43515-012	Personal Property Aid - Act 12	<u>8,959</u>
	Total Intergovernmental Aid	<u>8,959</u>
Miscellaneous		
509-48110-000	Interest Income	<u>5,000</u>
	Total Miscellaneous	<u>5,000</u>
	Revenues	<u>1,044,164</u>
Project Costs		
Administration, internal		
509-51410-110	Salaries	36,893
509-51410-151	FICA	2,822
509-51410-152	Retirement	2,656
509-51410-153	Dental Insurance	392
509-51410-154	Health Insurance	5,990
509-51410-155	Life Insurance	87
509-51410-340	Operating Supplies and Expenses	<u>5,000</u>
	Total Administration, internal	<u>53,840</u>
Professional Services		
509-56701-210	Plan, Legal, and Admin	<u>10,000</u>
	Total Professional Services	<u>10,000</u>
Debt		
Principal		
	Principal payments	555,000
Interest and fiscal charges		
	Interest	209,517
509-59300-900	Total Debt (Transfer to debt service)	<u>764,517</u>
	Expenditures	<u>828,357</u>
	Net Income (Loss)	<u>215,807</u>

*Final determination of increment the later of Tax Increment Worksheet (anticipated Nov 13) availability and adoption of Village municipal budget (anticipated Nov 17).

**TID 10 Fund
2026 Proposed Budget**

		<u>Budget 2026</u>
Revenues		
Taxes		
510-41120-000	Tax Increment	<u>744,280</u> *
	Total Taxes	<u>744,280</u>
Intergovernmental Aid		
510-43515-012	Personal Property Aid - Act 12	<u>24</u>
	Total Intergovernmental Aid	<u>24</u>
	 Revenues	 <u>744,304</u>
Project Costs		
Administration, internal		
510-51410-110	Salaries	36,893
510-51410-151	FICA	2,822
510-51410-152	Retirement	2,656
510-51410-153	Dental Insurance	392
510-51410-154	Health Insurance	5,990
510-51410-155	Life Insurance	87
510-51410-340	Operating Supplies and Expenses	<u>5,000</u>
	Total Administration, internal	<u>53,840</u>
Professional Services		
510-56701-210	Plan, Legal, and Admin	<u>10,000</u>
	Total Professional Services	<u>10,000</u>
	 Expenditures	 <u>63,840</u>
	 Net Income (Loss)	 <u>680,464</u>

*Final determination of increment the later of Tax Increment Worksheet (anticipated Nov 13) availability and adoption of Village municipal budget (anticipated Nov 17).

2026 Utility Commission Adopted Budget

Water Utility



2026 Budget Request

Memo Date: September 17, 2025
To: Utility Commission
From: Kyela O'Loughlin - Director of Public Works and Utilities
Cameron Sawyer – Assistant Administrator/Finance Director
Subject: 2026 Budget Request - Water

Operating Expenses

Village will be pursuing a conventional rate case study in 2026. The results of the rate case study are anticipated for a 4th quarter 2026/1st quarter 2027 implementation to the water users.

Operation Supplies and Expenses - Maintenance of Grounds - \$8,500

The driveway entrance, driveway, and parking lot for Well 3, which also leads to Tower 2, is in deteriorating shape. Prior to the system wide utility SCADA project, this driveway and parking lot were already close to failure. After completion of the SCADA project this year, it is requested to repave the deteriorating sections of driveway and parking lot pavement at Well 3. To reduce costs as a stand-alone project, this pavement replacement would be looped in with the 2026 Annual Streets Repaving project. It is anticipated that the cost to replace the pavement would be \$8,500.

Capital Expenses

Annual equipment purchases (\$18,650) –

A portion of general vehicles and equipment attributed to water operations is allocated to the utility. The 2026 purchases include replacement of a ¾ Ton Pickup Truck, a F-550 Pickup Truck with a dump box and salter attachments, and barricades. We are requesting additional equipment being purchased to help facilitate safety and efficiency for staff including a barricades trailer, forklift and pallet racking, asphalt hot box and asphalt roller and tailer.

Well Security System (Wells 3 & 4) - \$65,000

The Village's Water Utility is an essential service for Village residents. To protect our well facilities, and the well hole itself, it is recommended to install a security system for Well 3 and 4. This system would include exterior and interior cameras, in addition to card reader access at all door entrances. This would allow staff to monitor any activity at the well facilities, and review footage, should it be necessary for an incident.

Well No. 2 Improvements (New Structure and Hole Rehabilitation) - \$2,265,000

Well No. 2 building is currently not up to WDNR codes and regulations. As part of this project, a new well building will be constructed with a chemical room which the existing well house does not contain. Additionally, new controls, a new well pump, and a new generator as just a few of the improvements that will be included. In conjunction with a new structure facility, the well hole will be rehabilitated for



more capacity and for longevity of the hole. A security system of exterior and interior cameras, and card reader access at all door locations will also be incorporated into this project.

As this project was approved in 2025, engineering is completing design before the end of the year to start construction in early 2026. The PSC approved the construction authorization on August 29, 2025.

Gaston Water Main Loop - \$1,735,000

The Village Water Utility has identified a project to loop the water main and provide much needed redundancy on the north side of the Village system. The water loop will extend water main along Gaston Road to the east, cross under I-94 in an existing casing pipe, and loop back along CTH TT to the west to the existing water main located at the CTH N and CTH TT intersection. This project is already in the early stages of design with coordination with the adjacent Towns, Dane County, and WisDot due to the crossing and locations of the proposed water main.

2027 Engineering in 2026 Budget (2026 Cost Incurred)

With an approved Financial Management Plan (FMP) and capital projects plan currently under consideration, Committee and Board members need to be cognizant that projects slated for construction in 2027 will begin to incur costs in 2026 as design work is completed.

Ollie Street Reconstruction – \$110,000 in 2026

The project will replace the old, aging clay sanitary sewer main as well as the undersized 6-inch water main beneath the street. At the same time as the utilities are replaced, the street will get new asphalt to replace the failed existing asphalt. Additionally, spots of concrete curb and gutter and sidewalk will be replaced, as needed. Most of the costs incurred will be utility costs, but some but costs will be incurred by the capital projects fund.

CTH N/Main Street Reconstruction (Reynolds South to Village Limits) - \$115,000 in 2026

The project will incorporate replacing the undersized 6-inch water main as well as replace the aging, old concrete sanitary sewer pipe beneath the street. While the utilities are being replaced, the street will be reconstructed due to the aging and failed pavement along the corridor. Any failing curb and gutter and sidewalk will also be replaced as part of the project. Most of the costs incurred will be utility costs, but some but costs will be incurred by the capital projects fund.

Utility Commission Adopted the 2026 Budget on September 17, 2025

**Water Utility
Adopted Budget**

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Operating Revenue						
Residential						
600-46100-000	Metered Sales-Residential	882,206	612,553	900,000	940,000	915,000
600-46105-000	Metered Sales-Multi Family	210,441	150,133	215,000	185,000	225,000
	Total Residential	<u>1,092,647</u>	<u>762,686</u>	<u>1,115,000</u>	<u>1,125,000</u>	<u>1,140,000</u>
Commercial						
600-46101-000	Metered Sales-Commercial	141,739	102,713	155,000	135,000	155,000
	Total Commercial	<u>141,739</u>	<u>102,713</u>	<u>155,000</u>	<u>135,000</u>	<u>155,000</u>
Industrial						
600-46102-000	Metered Sales-Industrial	80,638	62,616	91,000	90,000	95,000
	Total Industrial	<u>80,638</u>	<u>62,616</u>	<u>91,000</u>	<u>90,000</u>	<u>95,000</u>
Public Authority						
600-46103-000	Metered Sales-Public Authority	24,258	18,427	24,000	25,000	27,000
600-46200-000	Private Fire Protection	52,310	39,147	59,000	45,000	58,500
600-46300-000	Public Fire Protection	594,016	428,612	640,000	541,000	645,000
	Total Public Authority	<u>670,584</u>	<u>486,186</u>	<u>723,000</u>	<u>611,000</u>	<u>730,500</u>
Other operating						
600-47001-000	Penalty Revenue	12,214	4,834	6,800	11,000	7,500
600-47400-000	Other Water Operating Revenue	20,994	5,125	11,500	1,000	8,500
	Total other operating	<u>33,208</u>	<u>9,959</u>	<u>18,300</u>	<u>12,000</u>	<u>16,000</u>
	Operating Revenue Total	<u>2,018,815</u>	<u>1,424,161</u>	<u>2,102,300</u>	<u>1,973,000</u>	<u>2,136,500</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Operating Expenses						
Source of Supply Expenses						
Operation labor - 600						
600-60600-120	Operation labor	49,384	-	-	-	-
	Operation labor - 600 subtotal	<u>49,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operation supplies and expenses - 602						
600-60602-340	Operation supplies and expenses	1,913	1,009	3,500	7,500	14,500
	Operation supplies and expenses - 602 subtotal	<u>1,913</u>	<u>1,009</u>	<u>3,500</u>	<u>7,500</u>	<u>14,500</u>
Maintenance of water source plant - 605						
600-60605-340	Maintenance of water source plant	22,504	2,685	5,000	25,000	20,000
	Maintenance of water source plant - 605 subtotal	<u>22,504</u>	<u>2,685</u>	<u>5,000</u>	<u>25,000</u>	<u>20,000</u>
	Total Source of Supply Expenses	<u>73,801</u>	<u>3,694</u>	<u>8,500</u>	<u>32,500</u>	<u>34,500</u>
Pumping Expenses						
Fuel or power purchased for pumping - 622						
600-60622-340	Power purchased for pumping - Alliant	77,492	50,078	84,000	85,000	87,550
	Fuel or power purchased for pumping - 622 subtotal	<u>77,492</u>	<u>50,078</u>	<u>84,000</u>	<u>85,000</u>	<u>87,550</u>
	Total Pumping Expenses	<u>77,492</u>	<u>50,078</u>	<u>84,000</u>	<u>85,000</u>	<u>87,550</u>
Water Treatment Expenses						
Chemicals - 631						
600-60631-210	Professional Services - Chemicals	7,033	5,837	12,750	12,000	13,133
	Chemicals - 631 subtotal	<u>7,033</u>	<u>5,837</u>	<u>12,750</u>	<u>12,000</u>	<u>13,133</u>
Operation supplies and expenses - 632						
600-60632-340	Operation supplies and expenses - Lab testing	2,848	2,564	3,750	7,500	5,500
	Operation supplies and expenses - 632 subtotal	<u>2,848</u>	<u>2,564</u>	<u>3,750</u>	<u>7,500</u>	<u>5,500</u>
Maintenance of water treatment plant - 635						
600-60635-340	Maintenance of water treatment plant	12,640	307	9,000	10,000	5,000
	Maintenance of water treatment plant - 635 subtotal	<u>12,640</u>	<u>307</u>	<u>9,000</u>	<u>10,000</u>	<u>5,000</u>
	Total Water Treatment Expenses	<u>22,521</u>	<u>8,707</u>	<u>25,500</u>	<u>29,500</u>	<u>23,633</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Trans. & Distribution Expenses						
Operation labor - 640						
600-60640-120	Operation labor	98,768	-	-	-	-
	Operation labor - 640 subtotal	<u>98,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Maintenance of distr. Reservoirs - 650						
600-60650-340	Standpipe Mt-Oper Supplies	26,236	18,102	18,000	15,000	18,500
	Maintenance of distr. Reservoirs - 650 subtotal	<u>26,236</u>	<u>18,102</u>	<u>18,000</u>	<u>15,000</u>	<u>18,500</u>
Maintenance of mains - 651						
600-60651-340	Mains Maintenance-Oper Sup/Exp	25,303	1,794	19,000	20,000	20,300
	Maintenance of mains - 651 subtotal	<u>25,303</u>	<u>1,794</u>	<u>19,000</u>	<u>20,000</u>	<u>20,300</u>
Maintenance of services - 652						
600-60652-340	Services Mt-Oper Sup/Exp	992	193	2,200	5,000	3,000
	Maintenance of services - 652 subtotal	<u>992</u>	<u>193</u>	<u>2,200</u>	<u>5,000</u>	<u>3,000</u>
Maintenance of meters - 653						
600-60653-210	Professional Services - Meter testing	6,687	1,760	7,000	10,000	7,000
600-60653-340	Meters Mt-Operating Supplies	104	30	500	5,000	2,500
	Maintenance of meters - 653 subtotal	<u>6,791</u>	<u>1,790</u>	<u>7,500</u>	<u>15,000</u>	<u>9,500</u>
Maintenance of Hydrants - 654						
600-60654-340	Hydrants Mt-Operating Supplies	27,300	9,259	29,500	30,000	30,000
	Maintenance of Hydrants - 654 subtotal	<u>27,300</u>	<u>9,259</u>	<u>29,500</u>	<u>30,000</u>	<u>30,000</u>
	Total Trans. & Distribution Expenses	<u>185,390</u>	<u>31,138</u>	<u>76,200</u>	<u>85,000</u>	<u>81,300</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Customer accounts expenses						
<i>Meter reading labor - 901</i>						
600-60901-120	Meter reading labor	49,384	-	-	-	-
	<i>Meter reading labor - 901 subtotal</i>	<u>49,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Accounting and collection labor - 902</i>						
600-60902-110	Salaries	27,854	37,158	60,000	58,647	61,072
600-60902-115	Wages	40,685	24,040	38,500	39,244	41,878
600-60902-116	Overtime	-	-	-	-	-
600-60902-332	Mileage	126	234	500	25	525
	<i>Accounting and collection labor - 902 subtotal</i>	<u>68,665</u>	<u>61,432</u>	<u>99,000</u>	<u>97,916</u>	<u>103,475</u>
<i>Supplies and expenses - 903</i>						
600-60903-210	Professional Services	15,374	18,295	18,300	15,500	17,700
600-60903-340	Cust Acct - Operating Supplies	33,329	21,786	35,900	37,000	39,500
	<i>Supplies and expenses - 903 subtotal</i>	<u>48,703</u>	<u>40,080</u>	<u>54,200</u>	<u>52,500</u>	<u>57,200</u>
<i>Uncollectable accounts - 904</i>						
600-60904-340	Uncollectable accounts	-	-	-	-	-
	<i>Uncollectable accounts - 904 subtotal</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Customer accounts expenses	<u>166,751</u>	<u>101,512</u>	<u>153,200</u>	<u>150,416</u>	<u>160,675</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Administrative and general expenses						
<i>Administrative and general salaries - 920</i>						
600-60920-110	Salaries	153,820	83,025	134,000	131,288	136,502
600-60920-115	Wages	(0)	124,110	200,000	191,999	204,674
600-60920-116	Overtime	0	4,474	5,820	10,579	11,173
600-60920-332	Admin & Gen-Mileage	504	288	350	100	500
600-60920-340	Admin & Gen Operating Supplies	26,628	20,151	38,750	40,000	47,000
	<i>Administrative and general salaries - 920 subtotal</i>	<u>180,952</u>	<u>232,049</u>	<u>378,920</u>	<u>373,966</u>	<u>399,849</u>
<i>Outside Services employed - 923</i>						
600-60923-125	Utility Commission Wages	428	193	500	500	500
600-60923-210	Admin & Gen Professional Serv	91,579	70,460	107,500	100,000	125,000
	<i>Outside Services employed - 923 subtotal</i>	<u>92,007</u>	<u>70,652</u>	<u>108,000</u>	<u>100,500</u>	<u>125,500</u>
<i>Property Insurance - 924</i>						
600-60924-510	Property & Liability Insurance	15,363	27,028	27,028	25,000	28,500
	<i>Property Insurance - 924 subtotal</i>	<u>15,363</u>	<u>27,028</u>	<u>27,028</u>	<u>25,000</u>	<u>28,500</u>
<i>Injuries and damages - 925</i>						
600-60925-511	Workers Compensation Insurance	11,814	12,202	12,202	12,000	12,750
	<i>Injuries and damages - 925 subtotal</i>	<u>11,814</u>	<u>12,202</u>	<u>12,202</u>	<u>12,000</u>	<u>12,750</u>
<i>Employee pensions and benefits - 926</i>						
600-62926-000	Pension - GASB 68	(20,874)	-	-	-	-
600-62926-131	Sick & Vacation - GASB 101	29,349	-	-	-	-
600-62926-151	FICA	31,076	20,540	33,531	32,785	34,830
600-62926-152	Retirement	28,653	19,602	30,463	29,785	32,782
600-62926-153	Dental insurance	8,239	6,243	11,186	8,917	8,482
600-62926-154	Health insurance	81,797	60,546	95,560	97,587	88,268
600-62926-155	Life insurance	1,124	862	1,350	1,423	1,591
	<i>Employee pensions and benefits - 926 subtotal</i>	<u>159,364</u>	<u>107,794</u>	<u>172,090</u>	<u>170,497</u>	<u>165,953</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Regulatory Commission expenses - 928						
600-60928-211	Regulatory Commission Exp	2,001	-	2,250	1,500	2,500
	Regulatory Commission expenses - 928 subtotal	<u>2,001</u>	<u>-</u>	<u>2,250</u>	<u>1,500</u>	<u>2,500</u>
Miscellaneous general expenses - 930						
600-60930-340	Misc General Exp-Oper Supplies	6,724	2,283	6,500	6,500	7,000
	Miscellaneous general expenses - 930 subtotal	<u>6,724</u>	<u>2,283</u>	<u>6,500</u>	<u>6,500</u>	<u>7,000</u>
Transportation expenses - 933						
600-60933-380	Equipment-Veh Supplies	10,210	5,449	12,000	15,000	15,000
600-60933-385	Equipment/Veh Fuel	6,177	3,724	6,500	12,000	8,000
	Transportation expenses - 933 subtotal	<u>16,387</u>	<u>9,173</u>	<u>18,500</u>	<u>27,000</u>	<u>23,000</u>
Maintenance of general plant - 935						
600-60935-340	Gen Plant Mt-Operating Supp	8,860	4,796	14,250	25,500	20,000
	Maintenance of general plant - 935	<u>8,860</u>	<u>4,796</u>	<u>14,250</u>	<u>25,500</u>	<u>20,000</u>
	Total Administrative and general expenses	<u>493,470</u>	<u>465,977</u>	<u>739,740</u>	<u>742,463</u>	<u>785,052</u>
	Total operation and maintenance	<u>1,019,425</u>	<u>661,108</u>	<u>1,087,140</u>	<u>1,124,879</u>	<u>1,172,710</u>
Depreciation and amortization						
Depreciation						
600-60403-541	Depreiciation Exp-CIAC Assets	188,329	195,000	195,000	195,000	195,000
600-60403-540	Depreciation Expense	284,715	290,000	290,000	290,000	300,000
	Total Depreciation	<u>473,044</u>	<u>485,000</u>	<u>485,000</u>	<u>485,000</u>	<u>495,000</u>
	Total Depreciation and amortization	<u>473,044</u>	<u>485,000</u>	<u>485,000</u>	<u>485,000</u>	<u>495,000</u>
	Operating Expenses	<u>1,492,469</u>	<u>1,146,108</u>	<u>1,572,140</u>	<u>1,609,879</u>	<u>1,667,710</u>
	Operating Income (Loss)	<u>526,346</u>	<u>278,053</u>	<u>530,160</u>	<u>363,121</u>	<u>468,790</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Nonoperating Revenue (Expense)						
600-60428-691	Amortization Debt Discount	7,495	-	-	-	-
600-47421-001	Misc income	10,049	-	-	-	-
600-60408-999	Joint metering allocation	8,645	-	-	-	-
600-47419-000	Interest on Investments	82,350	78,393	95,000	50,000	70,000
600-60427-621	Interest on Debt	(63,517)	(32,533)	(60,572)	(60,750)	(86,759)
	Gain/(Loss) on disposal	(1,049)	-	3,675	-	-
600-47201-000	Lease payment for tower lease	3,500	4,000	6,000	6,000	36,600
600-68200-692	Debt issuance costs	(1,528)	(18,534)	(18,534)	-	-
	Total Nonoperating Revenue (Expense)	<u>45,944</u>	<u>31,326</u>	<u>25,569</u>	<u>(4,750)</u>	<u>19,841</u>
Contributions and transfers						
600-60408-550	Taxes Due Municipality	(306,599)	(236,250)	(315,000)	(300,000)	(305,000)
600-47421-000	Contributions for Construction	<u>385,460</u>	<u>44,753</u>	<u>61,000</u>	<u>60,000</u>	<u>50,000</u>
	Total Contributions and transfers	<u>78,861</u>	<u>(191,497)</u>	<u>(254,000)</u>	<u>(240,000)</u>	<u>(255,000)</u>
	Net Income	<u>651,151</u>	<u>117,883</u>	<u>301,729</u>	<u>118,371</u>	<u>233,631</u>

Sewer Utility



2026 Budget Request

Memo Date: September 17, 2025
To: Utility Commission
From: Kyela O'Loughlin - Director of Public Works and Utilities
Cameron Sawyer – Assistant Administrator/Finance Director
Subject: 2026 Budget Request - Sewer

Operating Expenses

MMSD Sewer service charges

Madison Metropolitan Sewerage District charges represent the largest operating expense for the sewer utility (54.1%, increase of .6% from 2025). The Village currently does not have its own wastewater treatment plant, and we continue to recommend that constructing our own treatment facility is not economically feasible. On September 12th, 2025 MMSD communicated our 2025 estimated charges would be between \$1,022,300 and \$1,238,900. Based on internal analysis of charges we are recommending \$1,250,000. The estimated increase for 2026 to be 10% increase or \$125,000.

Capital Expenses

Annual equipment purchases (\$18,650) –

A portion of general vehicles and equipment attributed to water operations is allocated to the utility. The 2026 purchases include replacement of a ¾ Ton Pickup Truck, a F-550 Pickup Truck with a dump box and salter attachments, and barricades. We are requesting additional equipment being purchased to help facilitate safety and efficiency for staff including a barricades trailer, forklift and pallet racking, asphalt hot box and asphalt roller and tailer.

Potential 2027 Projects (2026 costs incurred)

With an approved Financial Management Plan (FMP) and capital projects plan currently under consideration, Committee and Board members need to be cognizant that projects slated for construction in 2027 will begin to incur costs in 2026 as design work is completed.

Ollie Street Reconstruction – \$100,000 in 2026

The project will replace the old, aging clay sanitary sewer main as well as the undersized 6-inch water main beneath the street. At the same time as the utilities are replaced, the street will get new asphalt to replace the failed existing asphalt. Additionally, spots of concrete curb and gutter and sidewalk will be replaced, as needed. Most of the costs incurred will be utility costs, but some but costs will be incurred by the capital projects fund.

CTH N/Main Street Reconstruction (Reynolds South to Village Limits) - \$95,000 in 2026



The project will incorporate replacing the undersized 6-inch water main as well as replace the aging, old concrete sanitary sewer pipe beneath the street. While the utilities are being replaced, the street will be reconstructed due to the aging and failed pavement along the corridor. Any failing curb and gutter and sidewalk will also be replaced as part of the project. Most of the costs incurred will be utility costs, but some but costs will be incurred by the capital projects fund.

Rate Increase

Recommended rate change:

Based on the required revenue to support the increase in MMSD charges staff recommends the Utility Commission approve a rate increase for sewer of 4% based on the sewer rate case study effective January 1, 2026.

Utility Commission Adopted the 2026 Budget and rate increase on September 17, 2025

**Sewer Utility
Adopted Budget**

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Operating Revenue						
Residential						
601-46210-000	Residential Sales	1,437,853	1,059,080	1,575,000	1,600,000	1,650,000
601-46215-000	Multi-family	362,237	270,087	395,000	400,000	420,000
	Total Residential	<u>1,800,090</u>	<u>1,329,167</u>	<u>1,970,000</u>	<u>2,000,000</u>	<u>2,070,000</u>
Commercial						
601-46220-000	Commercial Sales	232,651	181,476	270,000	250,000	285,000
	Total Commercial	<u>232,651</u>	<u>181,476</u>	<u>270,000</u>	<u>250,000</u>	<u>285,000</u>
Industrial						
601-46230-000	Industrial Sales	164,942	132,374	186,000	185,000	205,000
601-46230-100	Hydraulic Barrier System Fees	483,395	268,205	438,000	450,000	480,000
	Total Industrial	<u>648,337</u>	<u>400,580</u>	<u>624,000</u>	<u>635,000</u>	<u>685,000</u>
Public Authority						
601-46240-000	Public Authority	38,958	32,507	38,000	45,000	51,000
601-46321-000	Penalty Revenue	16,198	5,344	7,300.00	11,000	8,000
	Total Public Authority	<u>55,156</u>	<u>37,851</u>	<u>45,300</u>	<u>56,000</u>	<u>59,000</u>
	Operating Revenue Total	<u>2,736,234</u>	<u>1,949,075</u>	<u>2,909,300</u>	<u>2,941,000</u>	<u>3,099,000</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Operating Expenses						
Operation and maintenance						
Treatment charges						
601-60822-222	MMSD sewer charges	<u>1,138,785</u>	<u>551,670</u>	<u>1,125,000</u>	<u>1,175,000</u>	<u>1,250,000</u>
	Total Treatment charges	<u>1,138,785</u>	<u>551,670</u>	<u>1,125,000</u>	<u>1,175,000</u>	<u>1,250,000</u>
Treatment Supplies						
601-60821-221	Power pumping lift stations	<u>42,516</u>	<u>25,183</u>	<u>50,000</u>	<u>60,000</u>	<u>55,000</u>
	Treatment Supplies	<u>42,516</u>	<u>25,183</u>	<u>50,000</u>	<u>60,000</u>	<u>55,000</u>
Transportation expenses						
601-60828-385	Equipment/Veh Fuel	<u>6,800</u>	<u>4,048</u>	<u>6,500</u>	<u>10,000</u>	<u>8,000</u>
	Total Transportation expenses	<u>6,800</u>	<u>4,048</u>	<u>6,500</u>	<u>10,000</u>	<u>8,000</u>
Maintenance of collection system						
601-60831-340	Operating and Supplies - collection system	<u>118,435</u>	<u>37,901</u>	<u>60,000</u>	<u>60,000</u>	<u>63,000</u>
	Total Maintenance of collection system	<u>118,435</u>	<u>37,901</u>	<u>60,000</u>	<u>60,000</u>	<u>63,000</u>
Maintenance of pumping equipment						
601-60832-340	Operating and Supplies - pumping	<u>25,822</u>	<u>2,600</u>	<u>18,000</u>	<u>20,000</u>	<u>20,600</u>
	Total Maintenance of pumping equipment	<u>25,822</u>	<u>2,600</u>	<u>18,000</u>	<u>20,000</u>	<u>20,600</u>
Maintenance of general plant equipment						
601-60834-340	Gen plt mt bld/eq operating	<u>24,809</u>	<u>13,155</u>	<u>25,000</u>	<u>30,000</u>	<u>35,000</u>
	Total Maintenance of general plant equipment	<u>24,809</u>	<u>13,155</u>	<u>25,000</u>	<u>30,000</u>	<u>35,000</u>
Billing, collecting and accounting						
601-60840-110	Salaries	<u>27,854</u>	<u>37,158</u>	<u>60,000</u>	<u>58,647</u>	<u>61,072</u>
601-60840-115	Wages	<u>40,686</u>	<u>24,040</u>	<u>38,500</u>	<u>39,244</u>	<u>41,878</u>
601-60840-116	Overtime	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
601-60840-210	Professional Services	<u>15,374</u>	<u>18,295</u>	<u>18,300</u>	<u>15,500</u>	<u>17,700</u>
601-60840-332	Mileage	<u>67</u>	<u>234</u>	<u>500.00</u>	<u>-</u>	<u>525</u>
	Total Billing, collecting and accounting	<u>83,980</u>	<u>79,726</u>	<u>117,300</u>	<u>113,391</u>	<u>121,175</u>

Account No	Title	2024 Actual	2025 August	2025 Estimate	2025 Budget	2026 Budget
Administrative and general salaries						
601-60850-110	Salaries	153,820	83,025	134,000	131,289	136,502
601-60850-115	Wages	187,384	124,110	200,000	191,999	204,674
601-60850-116	Overtime	10,151	4,474	5,820	10,580	11,173
601-60850-332	Mileage	563	288	350.00	100	500
601-60850-340	Operating and Supplies	81,402	45,511	80,000	86,000	85,725
	Total Administrative and general salaries	<u>433,319</u>	<u>257,407</u>	<u>420,170</u>	<u>419,968</u>	<u>438,574</u>
Outside services employed						
601-60852-140	Utility commission Per Diem	428	193	500	500	500
601-60852-210	Professional Services	90,141	66,693	108,000	100,000	110,000
	Total Outside services employed	<u>90,568</u>	<u>66,886</u>	<u>108,500</u>	<u>100,500</u>	<u>110,500</u>
Employee pensions and benefits						
601-60853-510	Property and Liability Ins	15,363	27,028	27,028	25,000	28,500
601-60853-511	Workers Compensation Ins	11,814	12,202	12,202	12,000	12,750
601-60854-000	Pension - GASB 68	(20,875)	-	-	-	-
601-60854-131	Sick & Vacation - GASB 101	29,349	-	-	-	-
601-60854-151	FICA	31,077	20,540	33,531	32,785	34,830
601-60854-152	Retirement	28,653	19,601	30,463	29,785	32,782
601-60854-153	Dental Insurance	8,239	6,244	11,186	8,917	8,482
601-60854-154	Health Insurance	81,796	60,546	95,560	97,587	88,268
601-60854-155	Life Insurance	1,125	863	1,350	1,423	1,591
	Total Employee pensions and benefits	<u>186,539</u>	<u>147,023</u>	<u>211,320</u>	<u>207,497</u>	<u>207,203</u>
Total Operation and maintenance		<u>2,151,574</u>	<u>1,185,598</u>	<u>2,141,790</u>	<u>2,196,356</u>	<u>2,309,052</u>

<u>Account No</u>	<u>Title</u>	<u>2024 Actual</u>	<u>2025 August</u>	<u>2025 Estimate</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Depreciation and amortization						
Depreciation						
601-60300-541	Depreciation Expense	<u>587,058</u>	<u>590,000</u>	<u>615,000</u>	<u>575,000</u>	<u>625,000</u>
	Total Depreciation	<u>587,058</u>	<u>590,000</u>	<u>615,000</u>	<u>575,000</u>	<u>625,000</u>
	Total Depreciation and amortization	<u>587,058</u>	<u>590,000</u>	<u>615,000</u>	<u>575,000</u>	<u>625,000</u>
	Operating Expenses	<u>2,738,632</u>	<u>1,775,598</u>	<u>2,756,790</u>	<u>2,771,356</u>	<u>2,934,052</u>
	Operating Income (Loss)	<u>(2,398)</u>	<u>173,477</u>	<u>152,510</u>	<u>169,644</u>	<u>164,948</u>
Nonoperating Revenue (Expense)						
601-42801-000	Amortization of Issuance Costs	8,334	-	-	-	-
601-46419-000	Interest on investments	192,408	106,073	120,000	90,000	90,000
601-48120-000	Gain/Loss on sale of asset	52,358	3,675	3,675	-	-
601-60426-621	Interest on debt	(104,876)	(51,939)	(95,667)	(95,750)	(84,621)
601-68200-692	Debt issuance costs	<u>(1,528)</u>	<u>(3,003)</u>	<u>(3,003)</u>	<u>-</u>	<u>-</u>
	Total Nonoperating Revenue (Expense)	<u>146,695</u>	<u>54,806</u>	<u>25,005</u>	<u>(5,750)</u>	<u>5,379</u>
Contributions and transfers						
601-46423-000	Contributions for Construction	<u>394,098</u>	<u>76,988</u>	<u>102,000</u>	<u>80,000</u>	<u>50,000</u>
	Total Contributions and transfers	<u>394,098</u>	<u>76,988</u>	<u>102,000</u>	<u>80,000</u>	<u>50,000</u>
	Net Income	<u>538,395</u>	<u>305,272</u>	<u>279,515</u>	<u>243,894</u>	<u>220,327</u>

Appendix 1 - 2025 Budget Amendments



Meeting Date: February 17, 2025

Memo Date: February 10, 2025

To: Village Board

From: Cameron Sawyer, Assistant Administrator/Finance Director

Subject: 2025 Budget Amendment (2025-001)

Proposed Amendment:

During the 2025 Budget process final status of ongoing projects may not be known. The following amendments are to account for capital purchases/projects completed before or after year end.

Capital Projects Fund (410)

Account	Description	Budget	Proposed Amended	Change
410-57500-100	ADA Compliance Project	10,000	-	10,000
410-57500-104	Library Consulting Services	-	59,150	(59,150)

Northlawn ADA project was completed in 2024 utilizing 3 years of funding (2023, 2024, and 2025)

Library Consulting Services relates to referendum services. Makes up Mueller Communications (\$33,900), legal fees (\$12,250), Sweeny Group (\$12,000), and Misc. Supplies (\$1,000).

Equipment Replacement and Infrastructure Maintenance Fund (411)

Account	Description	Budget	Proposed Amended	Change
411-57300-023	Equipment Purchases	-	209,503	(209,503)
412-57300-025	2025 - Engineering	-	93,902	(93,902)
411-57200-025	Equipment Purchases	439,095	426,595	12,500

Represents 2024 and 2025 Snow Patrol Vehicles that were sent to vendor for upfitting at the end of 2024. Expense for vehicles recognized when vehicle put into service. Upfitting costs accounted for in account 411-57300-025 (approx. \$190,000)

Multi-Use Path Engineering expense incurred 2024 was \$25,833.58 of \$90,000 task order. Main Street, Taylor Street and Weald engineering expense incurred in 2024 was \$15,264.84 of \$45,000 task order. Both projects engineering cost will finish and be incurred in 2025.

One of the three planned squads for 2025 was purchased in 2024. In 2025 a total of 5 vehicles will need upfitting and 2 vehicles purchased (currently ordered but have not received).

Recommendation:

Approve budget amendment as presented.



Meeting Date: March 18, 2025

Memo Date: March 10, 2025

To: Village Board

From: Cameron Sawyer, Assistant Administrator/Finance Director

Subject: 2025 Budget Amendment (2025-002)

Proposed Amendment:

The Board approved the usage of \$125,000 from the Park Development Fund to pay for completion of Huston Park at the March 3, 2025 meeting. The following is a budget amendment to account for the increase in funds. This also accounts for increased engineering work completed in 2024, than estimated at the time of the budget.

Account	Description	Budget	Proposed Amended	Change
412-49200-205	Transfer in - Park Dev Fund	-	(125,000)	125,000
205-59201-412	Transfer out – Public Infrastructure	-	125,000	(125,00)
412-57500-024	2024 - Huston Park Improvements	240,000	344,450	104,450

Recommendation:

Approve budget amendment as presented.



Meeting Date: March 18, 2025

Memo Date: March 10, 2025

To: Village Board

From: Cameron Sawyer, Assistant Administrator/Finance Director

Subject: 2025 Budget Amendment (2025-003)

Proposed Amendment:

The following budget amendment is to account for the Public Works recommendation regarding 2025 Streets and Pedestrian Improvements.

Account	Description	Budget	Proposed Amended	Change
411-57300-000	Annual Road, Sidewalk, Chipseal (1)	1,025,000	1,041,000	(16,000)
412-57300-125	E Taylor/Weald Bridge/Main St.	310,000	90,000	220,000
412-57300-225	Bike Path Extension	455,000	485,500	(30,500)

(1) \$1,075,000 total recommendation reduced by 2024 engineering dollars of \$34,000.

Recommendation:

If the Board chooses to accept the Public Works recommendation and award the bid, then approve budget amendment as presented. If not, then no action on this amendment is needed.



Meeting Date: April 7, 2025

Memo Date: April 2, 2025
To: Village Board
From: Cameron Sawyer, Assistant Administrator/Finance Director
Subject: 2025 Budget Amendment (2025-004)

Proposed Amendment:

The following budget amendment is to account for the Village not exercising the option to purchase the Learning Ladder site. The options were approved at the October 15, 2024 Special Village Board Meeting.

The option payments made on October 31, 2024 and January 23, 2025 were accounted for as deposits in escrow (liability). This would have been used against the purchase price of the property. These must be removed from the balance sheet and expensed to the income statement.

Account	Description	Budget	Proposed Amended	Change
410-57500-104	Library Consulting Services	59,150	99,150	(40,000)

The revised amended total includes Library Consulting Services related to referendum services: Mueller Communications (\$33,900), legal fees (\$12,250), Sweeny Group (\$12,000), Misc. Supplies (\$1,000), Option 1 & 2 expense (\$40,000).

Recommendation:

Approve budget amendment as presented.

Meeting Date: May 5, 2025

Memo Date: April 23, 2025

To: Village Board

From: Cameron Sawyer, Assistant Administrator/Finance Director

Subject: 2025 Budget Amendment (2025-005)

Proposed Amendment:

The following budget amendment is to account for an updated organizational chart approved at the October 21, 2024 board meeting. Due to the timing of the re-organization, and the monetary change resulting in a less than net-zero change in the overall budget, the effect on the budget wasn't incorporated into the adopted 2025 budget. The general fund cost savings from the re-org. of \$37,854 is presented below as an addition to the contingent fund.

Account	Description	Budget	Proposed Amended	Change
100-51410-110	Salaries	157,273	101,679	(55,594)
100-51410-151	FICA	12,031	7,778	(4,253)
100-51410-152	Retirement	10,930	7,067	(3,863)
100-51410-153	Dental Insurance	2,088	1,218	(870)
100-51410-154	Health Insurance	19,558	7,374	(12,184)
100-51410-155	Life Insurance	398	198	(200)
100-51520-110	Salaries	48,434	80,635	32,201
100-51520-151	FICA	6,703	9,013	2,310
100-51520-152	Retirement	5,951	8,189	2,238
100-51520-153	Dental Insurance	1,653	2,245	592
100-51520-154	Health Insurance	11,529	13,229	1,700
100-51520-155	Life Insurance	214	283	69
100-51520-900	Contingent Fund	35,000	72,854	37,854
405-51410-110	Salaries	23,024	23,482	458
405-51410-151	FICA	1,761	1,796	35
405-51410-152	Retirement	1,600	1,632	32
508-51410-110	Salaries	24,628	24,890	262
508-51410-151	FICA	1,884	1,904	20
508-51410-152	Retirement	1,712	1,730	18
509-51410-110	Salaries	33,815	34,076	261
509-51410-151	FICA	2,587	2,607	20
509-51410-152	Retirement	2,350	2,368	18
510-51410-110	Salaries	33,815	34,076	261
510-51410-151	FICA	2,587	2,607	20
510-51410-152	Retirement	2,350	2,368	18

Recommendation:

Approve budget amendment as presented.

Meeting Date: June 2, 2025

Memo Date: May 5, 2025
To: Village Board
From: Cameron Sawyer, Assistant Administrator/Finance Director
Subject: 2025 Budget Amendment (2025-006)

Proposed Amendment:

On May 5, 2025, the Series 2025A Promissory Notes were finalized and approved by the Village Board. The following amendment is to account for the actual sale results. The Village doesn't estimate premium on the sale of notes/bonds (decrease overall cost) or issuance cost (increase in overall cost) during budget cycle. During the budget cycle actual sizing of notes/bonds are estimated based on preliminary project costs and estimated funds on hand.

Equipment Replacement and Infrastructure Maintenance Fund:

Account	Description	Budget	Proposed Amended	Change
411-48900-000	Premium on debt issuance	-	(23,790)	23,790
411-48110-000	Interest and investments	(11,405)	(17,267)	5,862
411-49999-000	Carry forward for public works	(105,000)	(308,606)	203,606
411-49120-000	Proceeds from long term debt	(1,815,000)	(1,961,300)	146,300
411-58200-000	Debt issuance costs	-	72,564	(72,564)

Public Infrastructure Fund:

Account	Description	Budget	Proposed Amended	Change
412-48900-000	Premium on debt issuance	-	(8,596)	8,596
412-48110-000	Interest and investments	(25,000)	(35,000)	10,000
412-49500-000	Carry forward for park work	(140,000)	(119,000)	(21,000)
412-49200-000	Carry forward for police station	(250,000)	(244,000)	(6,000)
412-49300-000	Carry forward for public works	(845,000)	(808,869)	(36,131)
412-49120-000	Proceeds from long term debt	(715,000)	(708,700)	(6,300)
412-58200-000	Debt issuance costs	-	27,360	(27,360)

Recommendation:

Approve budget amendment as presented.



Staff Memo

Meeting Date: June 2, 2025

Memo Date: May 23, 2025
To: Village Board
From: Cameron Sawyer, Assistant Administrator/Finance Director
Subject: 2025 Budget Amendment (2025-007)

Proposed Amendment:

The following budget amendment is proposed for TID No. 9; the original 2025 budget did not account for the lease activity related to 123 E Cottage Grove Rd and 612 Main St.

Due to the increase in revenue from the new leases and additional expenses, the amendment below is being presented to appropriately reflect the additional activity.

Tax Incremental District No. 9:

Account	Description	Budget	Proposed Amended	Change
509-51410-340	Operating Supplies and Expenses	2,000	28,000	26,000
509-48460-000	Miscellaneous Income	1,770	138,000	136,230
509-48110-000	Interest on Investments	5,000	15,000	10,000

Recommendation:

Approve the budget amendment as presented.



Staff Memo

Meeting Date: July 21, 2025

Memo Date: July 16, 2025

To: Village Board

From: Cameron Sawyer, Assistant Administrator/Finance Director

Subject: 2025 Budget Amendment (2025-008)

Proposed Amendment:

The following budget amendment is to account for the Public Works recommendation to reallocate a portion of cost savings to increase sidewalk and chipseal maintenance near original budget allocations.

Account	Description	Budget	Proposed Amended	Change
411-48310-000	Sale of property	60,000	75,000	15,000
411-57300-000	Annual Road, Sidewalk, Chipseal	1,041,000	1,081,000	(40,000)
411-57500-025	P&R Equipment	102,000	82,000	20,000
411-57200-025	PD Equipment	426,595	421,595	5,000

Recommendation:

If the Board chooses to accept the Public Works recommendation, then approve budget amendment as presented. If not, then no action on this amendment is needed.



Staff Memo

Meeting Date: August 26, 2025

Memo Date: September 2, 2025
To: Village Board
From: Cameron Sawyer, Assistant Administrator/Finance Director
Subject: 2025 Budget Amendment (2025-009)

Proposed Amendment:

The following budget amendment accounts for:

- Large donation received and expense related to Miracle League
- Garage door replacements scheduled in 2024 but occurred in 2025 of \$13,900 from an accounting perspective.
- Reestablish Emergency Service Building fund 2025 contribution.
- Funding for full Shady Grove Park
- Transfer unassigned funds to reduce future debt service

Account	Description	Budget	Proposed Amended	Change
410-57500-820	Park and Recreation	-	125,000	(125,000)
410-48510-000	Donations	-	(155,000)	155,000
410-57100-820	Village Building Maintenance	30,000	43,900	(13,900)
410-57220-850	Emergency Service Building	-	20,000	(20,000)
205-57500-000	Shady Grove	350,000	575,000	(225,000)
100-59201-300	Transfer out to debt service	-	250,000	(250,000)
300-49000-100	Transfer in from general fund	-	(250,000)	250,000
100-48100-000	Investment income	160,000	260,000	100,000

Recommendation:

Approve budget amendment as presented.

Appendix 2 - Board Requested Supplemental EMS Documents

Memo Date: September 4, 2025
To: Deer-Grove EMS District Commission
From: Eric Lang, EMS Chief Deer-Grove EMS
Subject: 2026 Operating Budget – Cost-to-continue vs. 20hr/wk Ofc Mgr vs. Approved

Cost-to-continue budget

- Applies pay and benefit increases from the collective bargaining agreement
- Adjusts for expected expenses
- Does not include pay raise or hours increase for current Office manager position

Officer Manager @ 20 hours per week (4 hour per week increase)

- Applies pay and benefit increases from the collective bargaining agreement
- Adjusts for expected expenses
- Include hourly pay and hours allotment increase for current Office manager position

DGEMS Commission Approved Budget

- Applies pay and benefit increases from the collective bargaining agreement
- Adjusts for actual and projected expenses
- Applies adjustments for the transition to the full-time Administrative Services Manager position

NON-CAPITAL TOTAL EXPENSES			
2025	2026 Cost to continue	2026 20 hr OffMgr	2026 Approved
\$2,296,070.00	\$2,419,550.00	\$2,434,650.00	\$2,491,400.00

NON-CAPITAL TOTAL MUNICIPAL CONTRIBUTIONS			
2025	2026 Cost to continue	2026 20 hr OffMgr	2026 Approved
\$1,083,588.00	\$1,126,272.59	\$1,112,372.59	\$1,144,122.59

NON-CAPITAL TOTAL MUNICIPAL CONTRIBUTIONS- FUNDING FORMULA				
2025	2026 Cost to continue	2026 20 hr OffMgr	2026 Approved	
\$644,695.66	\$659,661.29	\$651,520.01	\$670,116.08	V. Cottage Grove
\$276,744.60	\$277,439.61	\$274,015.56	\$281,836.68	T. Cottage Grove
\$191,189.75	\$189,171.70	\$186,837.02	\$192,169.83	V. Deerfield

Municipality	2025 Total Contribution with Capital
V. Cottage Grove	\$ 731,610.76
T. Cottage Grove	\$ 314,054.11
V. Deerfield	\$ 216,965.13
TOTALS	\$ 1,262,630.00

DRAFR2026 DGEMS Budget

Cost-to-continue

Line Item #	Description	2025 DGEMS Budget	2025 YTD Thru July	Proposed 2026 DGEMS Budget	Difference (\$)	Difference (%)
720	WAGES	\$ 1,071,700.00		\$ 1,178,300.00	+\$106,600.00	+9.95%
721	HEALTH INSURANCE	\$ 303,700.00		\$ 271,000.00	-\$32,700.00	-10.77%
722	WORK. COMP.	\$ 37,900.00		\$ 33,400.00	-\$4,500.00	-11.87%
723	RETIREMENT	\$ 174,500.00		\$ 192,400.00	+\$17,900.00	+10.26%
724	EMPLOYER'S FICA	\$ 96,100.00		\$ 105,700.00	+\$9,600.00	+9.99%
725	STAFF CONT. EDUC.	\$ 12,700.00		\$ 12,700.00		
726	TRAVEL/MILEAGE REIMBURS	\$ 500.00		\$ 500.00		
728	MEDICAL DIRECTOR FEE	\$ 12,000.00		\$ 12,000.00		
734	OVERTIME	\$ 253,200.00		\$ 272,100.00	+\$18,900.00	+7.46%
735	EMT STIPEND	\$ 16,000.00		\$ 16,000.00		
736	LIFEQUEST BILLING	\$ 68,000.00		\$ 72,000.00	+\$4,000.00	+5.88%
740	OFFICE EQUIPMENT	\$ 2,060.00		\$ 2,090.00	+\$30.00	+1.46%
742	OFFICE SUPPLIES	\$ 2,000.00		\$ 2,000.00		
770	COMMUNICATIONS	\$ 7,570.00		\$ 7,850.00	+\$280.00	+3.70%
775	INFORMATION TECHNOLOGY	\$ 19,400.00		\$ 19,810.00	+\$410.00	+2.11%
790	PUBLICITY&ADVERTISING	\$ 2,000.00		\$ 2,000.00		
791	TRAINING CENTER (EXPENSE)	\$ 2,000.00		\$ 2,000.00		
810	EMT RECOGNITION	\$ 2,000.00		\$ 2,000.00		
820	EMT CONT EDUC.	\$ 5,500.00		\$ 5,500.00		
825	CHIEF CONTINUING EDUC.	\$ 1,500.00		\$ 1,500.00		
829	VEHICLE MAINTENANCE	\$ 40,000.00		\$ 40,000.00		
831	FUEL	\$ 25,000.00		\$ 25,000.00		
840	EQUIPMENT (NON-DISPOS)	\$ 4,300.00		\$ 5,000.00	+\$700.00	+16.28%
842	EQUIPMENT MAINTENANCE	\$ 8,540.00		\$ 8,700.00	+\$160.00	+1.87%
845	Capital Purchase	\$ 150,000.00		\$ -	-\$150,000.00	-100.00%
850	MEDICAL SUPPLIES	\$ 55,000.00		\$ 60,000.00	+\$5,000.00	+9.09%
852	TRAINING MEDICAL SUPPLIES	\$ 1,000.00		\$ 1,000.00		
860	EMT CLOTHING	\$ 19,900.00		\$ 20,100.00	+\$200.00	+1.01%
870	INSURANCE/BUSINESS	\$ 18,500.00		\$ 16,500.00	-\$2,000.00	-10.81%
871	GROUP LIFE INSURANCE	\$ 1,800.00		\$ 2,100.00	+\$300.00	+16.67%
872	UNEMPLOYMENT INSURANCE	\$ 4,000.00		\$ 4,000.00		
878	COMMUNITY MEDIC PROGRAM	\$ 300.00		\$ 300.00		
879	HEALTH AND SAFETY	\$ 2,800.00		\$ 2,800.00		
880	LEGAL	\$ 8,000.00		\$ 5,000.00	-\$3,000.00	-37.50%
881	ACCOUNTING	\$ 10,000.00		\$ 11,200.00	+\$1,200.00	+12.00%
898	BUILDING AND GROUNDS	\$ 3,500.00		\$ 3,500.00		
899	ADMINISTRATIVE EXPENSES	\$ 3,100.00		\$ 3,500.00	+\$400.00	+12.90%
	TOTAL EXPENSES	\$ 2,446,070.00	\$ -	\$ 2,419,550.00	-\$26,520.00	-1.08%

Estimated Gross Run Fees	\$ 1,020,000.00	\$ 668,357.42	\$ 1,100,000.00
Less: Overdue Run Fees		\$ (93,756.35)	
Net Run Fees		\$ 574,601.07	
Training Center Income	\$ 3,000.00	\$ 1,341.00	\$ 3,000.00
Contracted Revenue (T of DF)	\$ 81,616.00	\$ 69,059.86	\$ 94,172.53
Contracted Revenue (T of PS)	\$ 66,824.00	\$ 28,271.79	\$ 77,104.88
Transfer from undesignated fund balance	\$ -	\$ -	\$ -
Interest	\$ 9,000.00	\$ 18,126.25	\$ 16,000.00
Special Event Fees	\$ 3,000.00	\$ 4,512.50	\$ 3,000.00
TOTAL SERVICE REVENUE	\$ 1,183,440.00	\$ 695,912.47	\$ 1,293,277.41
Donations			
Grant Revenue		\$ -	
MUNICIPAL CONTRIBUTIONS	\$ 1,083,588.00	\$ 1,083,588.00	\$ 1,126,272.59

Municipality	2025 Percentage	2025 Contribution	2026 Percentage	2026 Contribution	Difference	% change
V. Cottage Grove	57.94%	\$ 731,610.76	58.57%	\$ 659,661.29	-\$71,949.47	-9.83%
T. Cottage Grove	24.87%	\$ 314,054.11	24.63%	\$ 277,439.61	-\$36,614.50	-11.66%
V. Deerfield	17.18%	\$ 216,965.13	16.80%	\$ 189,171.70	-\$27,793.43	-12.81%
TOTALS	100%	\$ 1,262,630.00	100%	\$ 1,126,272.59	-\$136,357.41	-10.80%

Population	2025 Population	2025 Pop %
VCG	9,470	59.21%
TCG	3,831	23.95%
VDF	2,693	16.84%

Total 2025 Averages	
VCG	58.57%
TCG	24.63%
VDF	16.80%

Equalized Value	2025 Equalized Value	2025 Eq Val %
VCG	1,545,983,000	56.46%
TCG	798,770,800	29.17%
VDF	393,367,600	14.37%

Calls for Service	2022	2023	2024	3-year Average	3-year call %
VCG	544	582	685	604	60.04%
TCG	204	212	211	209	20.78%
VDF	190	212	176	193	19.18%

DRAFT 2026 DGEMS Budget Office Manager 20 hour per week allotment

Line Item #	Description	2025 DGEMS Budget	Proposed 2026 DGEMS Budget	Difference (\$)	Difference (%)
720	WAGES	\$ 1,071,700.00	\$ 1,204,200.00	+\$132,500.00	+12.36%
721	HEALTH INSURANCE	\$ 303,700.00	\$ 271,000.00	-\$32,700.00	-10.77%
722	WORK. COMP.	\$ 37,900.00	\$ 33,500.00	-\$4,400.00	-11.61%
723	RETIREMENT	\$ 174,500.00	\$ 197,000.00	+\$22,500.00	+12.89%
724	EMPLOYER'S FICA	\$ 96,100.00	\$ 107,700.00	+\$11,600.00	+12.07%
725	STAFF CONT. EDUC.	\$ 12,700.00	\$ 12,700.00		
726	TRAVEL/MILEAGE REIMBURS	\$ 500.00	\$ 500.00		
728	MEDICAL DIRECTOR FEE	\$ 12,000.00	\$ 12,000.00		
734	OVERTIME	\$ 253,200.00	\$ 272,100.00	+\$18,900.00	+7.46%
735	EMT STIPEND	\$ 16,000.00	\$ 16,000.00		
736	LIFEQUEST BILLING	\$ 68,000.00	\$ 72,000.00	+\$4,000.00	+5.88%
740	OFFICE EQUIPMENT	\$ 2,060.00	\$ 2,090.00	+\$30.00	+1.46%
742	OFFICE SUPPLIES	\$ 2,000.00	\$ 2,000.00		
770	COMMUNICATIONS	\$ 7,570.00	\$ 7,850.00	+\$280.00	+3.70%
775	INFORMATION TECHNOLOGY	\$ 19,400.00	\$ 17,810.00	-\$1,590.00	-8.20%
790	PUBLICITY&ADVERTISING	\$ 2,000.00	\$ 2,000.00		
791	TRAINING CENTER (EXPENSE)	\$ 2,000.00	\$ 2,000.00		
810	EMT RECOGNITION	\$ 2,000.00	\$ 2,000.00		
820	EMT CONT EDUC.	\$ 5,500.00	\$ 5,500.00		
825	CHIEF CONTINUING EDUC.	\$ 1,500.00	\$ 1,500.00		
829	VEHICLE MAINTENANCE	\$ 40,000.00	\$ 25,000.00	-\$15,000.00	-37.50%
831	FUEL	\$ 25,000.00	\$ 25,000.00		
840	EQUIPMENT (NON-DISPOS)	\$ 4,300.00	\$ 5,000.00	+\$700.00	+16.28%
842	EQUIPMENT MAINTENANCE	\$ 8,540.00	\$ 8,700.00	+\$160.00	+1.87%
845	Capital Purchase	\$ 150,000.00	\$ -	-\$150,000.00	-100.00%
850	MEDICAL SUPPLIES	\$ 55,000.00	\$ 60,000.00	+\$5,000.00	+9.09%
852	TRAINING MEDICAL SUPPLIES	\$ 1,000.00	\$ 1,000.00		
860	EMT CLOTHING	\$ 19,900.00	\$ 20,100.00	+\$200.00	+1.01%
870	INSURANCE/BUSINESS	\$ 18,500.00	\$ 16,000.00	-\$2,500.00	-13.51%
871	GROUP LIFE INSURANCE	\$ 1,800.00	\$ 2,100.00	+\$300.00	+16.67%
872	UNEMPLOYMENT INSURANCE	\$ 4,000.00	\$ 4,000.00		
878	COMMUNITY MEDIC PROGRAM	\$ 300.00	\$ 300.00		
879	HEALTH AND SAFETY	\$ 2,800.00	\$ 2,800.00		
880	LEGAL	\$ 8,000.00	\$ 5,000.00	-\$3,000.00	-37.50%
881	ACCOUNTING	\$ 10,000.00	\$ 11,200.00	+\$1,200.00	+12.00%
898	BUILDING AND GROUNDS	\$ 3,500.00	\$ 3,500.00		
899	ADMINISTRATIVE EXPENSES	\$ 3,100.00	\$ 3,500.00	+\$400.00	+12.90%
	TOTAL EXPENSES	\$ 2,446,070.00	\$ 2,434,650.00	-\$11,420.00	-0.47%

Estimated Ambulance Run Fees	\$ 1,020,000.00	\$ 808,870.37	\$ 1,125,000.00
		\$ (78,949.13)	
		\$ 729,921.24	
Training Center Income	\$ 3,000.00	\$ 1,579.00	\$ 3,000.00
Contracted Revenue (T of DF)	\$ 81,616.00	\$ 81,916.19	\$ 94,172.53
Contracted Revenue (T of PS)	\$ 66,824.00	\$ 33,412.12	\$ 77,104.88
Transfer from undesignated fund balance	\$ -	\$ -	\$ -
Interest	\$ 9,000.00	\$ 19,817.75	\$ 20,000.00
Special Event Fees	\$ 3,000.00	\$ 2,405.00	\$ 3,000.00
TOTAL SERVICE REVENUE	\$ 1,183,440.00	\$ 869,051.30	\$ 1,322,277.41
Donations			
Grant Revenue		\$ -	
MUNICIPAL CONTRIBUTIONS	\$ 1,262,630.00	\$ 1,083,588.00	\$ 1,112,372.59

2025 non-cap contribution
\$ 1,112,630.00

Municipality	2025 Percentage	2025 Contribution	2026 Percentage	2026 Contribution	Difference	% change
V. Cottage Grove	57.94%	\$ 731,610.76	58.57%	\$ 651,520.01	-\$80,090.75	-10.95%
T. Cottage Grove	24.87%	\$ 314,054.11	24.63%	\$ 274,015.56	-\$40,038.55	-12.75%
V. Deerfield	17.18%	\$ 216,965.13	16.80%	\$ 186,837.02	-\$30,128.11	-13.89%
TOTALS	100%	\$ 1,262,630.00	100%	\$ 1,112,372.59	-\$150,257.41	-11.90%

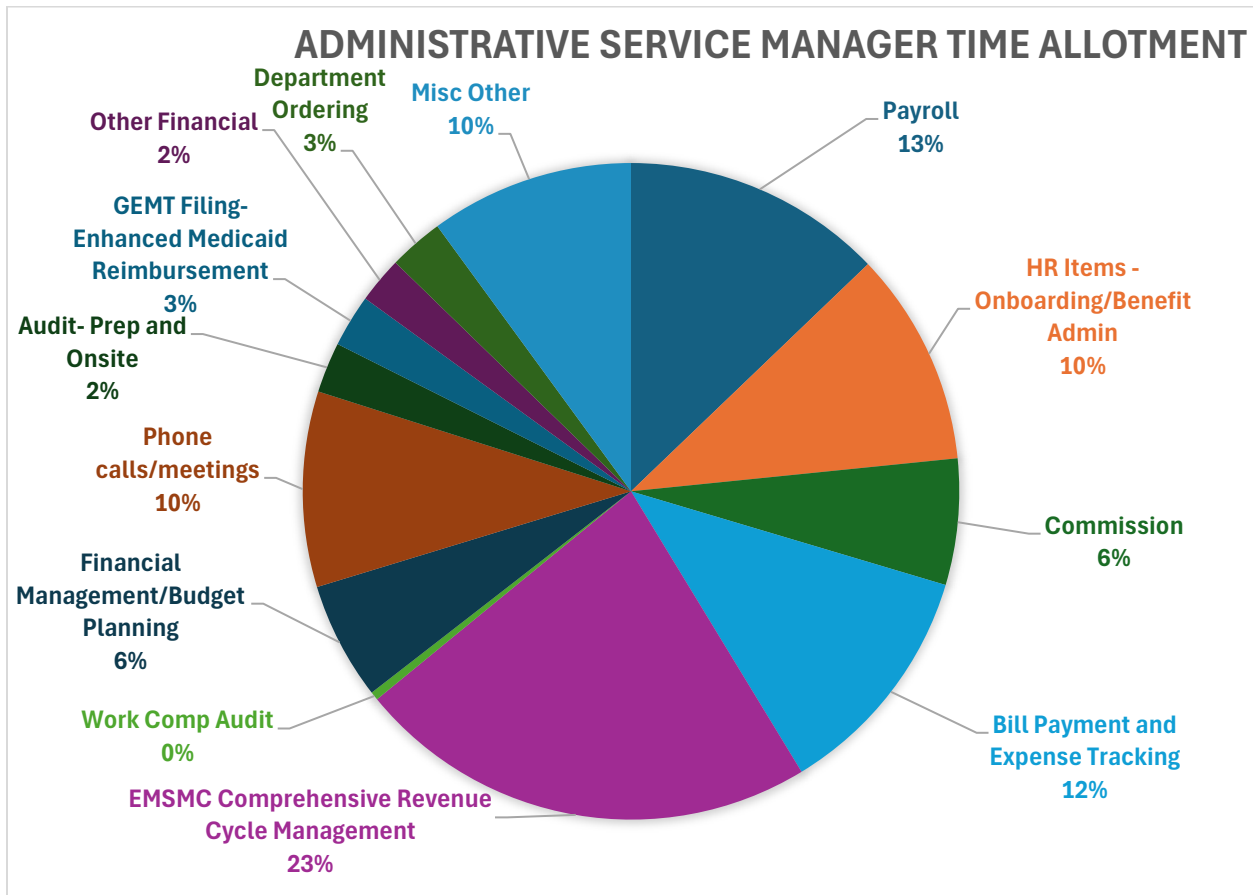
Population	2025 Population	2025 Pop %
VCG	9,470	59.21%
TCG	3,831	23.95%
VDF	2,693	16.84%

Total 2025 Averages	
VCG	58.57%
TCG	24.63%
VDF	16.80%

Equalized Value	2025 Equalized Value	2025 Eq Val %
VCG	1,545,983,000	56.46%
TCG	798,770,800	29.17%
VDF	393,367,600	14.37%

Calls for Service	2022	2023	2024	3-year Average	3-year call %
VCG	544	582	685	604	60.04%
TCG	204	212	211	209	20.78%
VDF	190	212	176	193	19.18%

PROJECTED ADMINISTRATIVE SERVICES MANAGER HOURS ALLOCATION



Any person hired into this position is given 10 holidays and 120 hours vacation. This equals 200 hours off for the year and would then equate to 1880 hours worked.

EMS-MC Comprehensive revenue cycle management will take a deep dive into how our billing agency functions. The administrative services manager will make significant decisions during this process which positively or (hopefully not) negatively impact operations. The ASM will inform the chief of what is occurring but will not need to consult for decisions made. This is 440 hours, or 23.4% of the hours worked.

Financial management, budget planning, and expense tracking will use information gathered from EMS-MC, our current operations, our municipal partners, and industry trends to look toward the future. There are significant changes looming with changes to the health insurance we must prepare for. This will set our department for success, while being fiscally responsible. The ASM will inform the chief of what is occurring but will not need to consult for decisions made in real time. This is 222 hours or 11.8% of the hours worked.

HR Items- Onboarding. The ASM will be integral part of the onboarding process and will complete detailed and confidential background investigations. The ASM will be a second non-bargaining unit participant in interviews for disciplinary or other reasons. The position will also build out the

hiring and orientation process to be more streamlined, while managing each hiring process from start to finish. Approximately half the time allocated to this duty will be used for these reasons; 100 hrs, or 5.3% of the hours worked.

This graphic shows many more hours (2060) than the Administrative Manager position will actually work through the year (1880), illustrating the need for the position to transition to full-time.

