

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year- End PROJECTED</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED</u>	<u>Administrator Proposed</u>	<u>Yr/Yr Budget Variance to Aministrator Proposed</u>
						<u>ACTUALS</u>	<u>BUDGET</u>	<u>Budget</u>	<u>Budget</u>
REVENUES									
TAXES									
100-41110-000	General Property Taxes	3,199,852	3,319,252	3,319,581	3,390,781	3,390,781	3,811,557	3,516,308	196,727
100-41310-000	Taxes From Municipal Utility	320,000	319,704	330,000	247,500	330,000	330,000	340,000	10,000
100-41800-000	Interest & Penalties on Taxes	1,000	707	1,000	1,482	1,482	1,000	1,000	-
Total Taxes		3,520,852	3,639,663	3,650,581	3,639,763	3,722,263	4,142,557	3,857,308	206,727
INTERGOVERNMENTAL AID									
100-43410-000	State Shared Revenues	46,260	40,232	46,249	6,316	46,249	46,241	46,241	(8)
100-43415-000	State Fire Dues & Contracts	25,000	31,296	30,000	-	30,000	-	-	(30,000)
100-43510-000	State Aid - Exempt Computer PP	2,500	2,471	2,500	2,471	2,471	2,471	2,471	(29)
100-43515-000	Personal Property Aid	11,201	11,201	11,200	1,228	11,200	11,200	11,200	-
100-43520-000	State Aid - Police Training	10,000	10,747	10,000	6,495	10,000	10,000	10,000	-
100-43521-000	State Video Service Provider Aid	-	7,889	15,753	15,753	15,753	15,753	15,753	-
100-43530-000	State Aid - Transportation	408,464	407,910	422,094	105,385	422,094	456,949	456,949	34,855
100-43540-000	State Aid - Recycling Grant	9,500	9,662	9,500	9,697	9,697	9,700	9,700	200
Total Intergovernmental Aid		512,925	526,502	547,296	147,345	547,464	552,314	552,314	5,018
LICENSES & PERMITS									
100-44110-000	Liquor & Malt Bev License	9,500	19,193	10,000	9,615	12,000	12,000	13,000	3,000
100-44111-000	Operator's License	3,500	3,910	4,000	4,545	5,000	5,000	5,000	1,000
100-44120-000	Cigarette License	350	408	350	400	400	400	400	50
100-44150-000	Publication Fees	200	542	500	269	300	300	300	(200)
100-44210-000	Dog License	1,300	1,541	1,400	1,453	1,500	1,500	1,500	100
100-44250-000	Other Permits/Fees; Amusement	1,000	1,195	1,500	2,900	3,000	3,000	3,000	1,500
100-44300-000	Building Permits	100,500	266,144	250,000	140,888	200,000	200,000	310,000	60,000
100-44305-000	Building Permit Seals	600	805	600	105	105	-	-	(600)
100-44310-000	Electrical Permits	30,000	52,277	50,000	54,803	60,000	60,000	70,000	20,000
100-44320-000	Plumbing Permits	30,000	60,740	60,000	45,772	50,000	50,000	70,000	10,000
100-44330-000	Heating permits	30,000	50,280	50,000	40,936	45,000	45,000	70,000	20,000
100-44340-000	Conditional use Permits	1,000	350	750	-	400	400	400	(350)
100-44350-000	Fence Permit	500	483	500	606	606	-	-	(500)
100-44375-000	Sign Permit	750	1,050	1,000	975	1,000	1,000	1,000	-
100-44400-000	Zoning Permits & Fees	4,000	9,400	5,000	4,850	6,000	6,000	7,000	2,000
100-44410-000	Erosion Control Fees	3,000	9,635	6,000	5,954	7,000	7,000	10,000	4,000
100-44420-000	Land Disturbance Permit	3,000	7,325	5,000	3,400	5,000	5,000	10,000	5,000
100-44430-000	Extraterritorial Jurisdiction	-	-	-	1,625	1,625	1,000	1,000	1,000
100-44490-000	Other Permits & Fees	20,000	65,401	30,000	250	250	-	-	(30,000)
Total Licenses & Permits		239,200	550,680	476,600	319,345	399,186	397,600	572,600	96,000
FINES & FORFEITURES									
100-45100-000	Fines, Forfeitures - Village Share	20,000	22,819	20,000	14,759	18,000	18,000	23,000	3,000
100-45110-000	Court Penalties and Costs	12,000	14,299	12,000	13,001	16,000	16,000	18,000	6,000
100-45130-000	Parking Violations	6,000	2,325	5,000	1,538	2,000	2,000	4,000	(1,000)
Total Fines & Forfeitures		38,000	39,443	37,000	29,298	36,000	36,000	45,000	8,000

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						<u>PROJECTED ACTUALS</u>	<u>RECOMMENDED BUDGET</u>	<u>Proposed Budget</u>	<u>Administrator Proposed Budget</u>
PUBLIC CHARGES FOR SERVICE									
100-46112-000	Other Earnings General Government	17,500	18,944	12,000	3,582	5,000	5,000	7,000	(5,000)
100-46122-000	Tax & Title Search Fees	3,500	4,185	3,500	5,875	6,000	6,000	7,000	3,500
100-46320-000	Public Works Misc Charges	500	-	500	164	300	300	300	(200)
100-46325-000	Snow Removal Charges	500	500	500	602	800	800	800	300
100-46326-000	Weed Control Charges	200	-	200	-	-	200	200	-
100-46328-000	Public Works - Sidewalk Maintenance Fees	5,500	10,367	10,000	2,345	2,345	5,000	7,000	(3,000)
100-46400-000	Recycling Fee from Tax Roll	116,911	117,496	121,292	120,964	120,964	124,000	124,000	2,708
100-46420-000	Special Garbage Coll Charge	1,200	1,327	1,000	1,576	1,600	1,600	1,600	600
100-46710-000	Park Rental Fees	2,500	575	2,000	5,110	5,110	2,000	6,000	4,000
100-46715-000	Parks - Concession Revenue	3,500	100	2,500	3,348	3,348	2,500	4,000	1,500
100-46718-000	Recreation - Diamond Use Charge	600	-	600	840	840	600	1,000	400
100-46720-000	Recreation - Baseball/Softball	17,700	2,095	17,700	14,312	14,312	17,700	17,000	(700)
100-46720-100	Recreation - Coach Pitch/Tball	5,000	935	5,000	2,280	2,280	5,000	3,000	(2,000)
100-46721-000	Recreation - Teener/Legion Baseball	6,500	(145)	6,500	6,670	6,670	6,500	7,000	500
100-46722-000	Recreation - Flag Football	11,000	810	11,000	10,228	10,228	11,000	11,000	-
100-46723-000	Recreation - Basketball	10,000	762	10,000	2,688	10,000	10,000	10,000	-
100-46724-000	Recreation - Tennis	3,500	150	3,500	6,745	6,745	4,500	6,000	2,500
100-46726-000	Recreation - Start Smart	5,200	1,755	5,200	6,125	6,125	5,200	6,000	800
100-46727-000	Enrichment Programs - Youth	50,000	35,602	50,000	113,543	113,543	53,000	95,000	45,000
100-46727-100	Enrichment Programs - Adult	22,000	11,973	22,000	24,599	24,599	22,000	25,000	3,000
100-46728-000	Recreation - Volleyball	5,000	1,670	5,000	2,065	5,000	5,000	5,000	-
100-46730-000	Misc Recreation Donations	10,000	8,120	9,000	10,522	10,522	9,000	9,000	-
Total Public Charges for Service		298,311	217,221	298,992	344,181	356,331	296,900	352,900	53,908
MISCELLANEOUS REVENUE									
100-48110-000	Interest on Investments	18,000	41,875	35,000	19,850	24,000	30,000	32,000	(3,000)
100-48115-000	Cable Franchise Fees	12,000	12,000	12,000	-	12,000	13,000	13,000	1,000
100-48130-000	Patronage Dividend	17,000	15,660	17,000	-	16,000	16,000	16,000	(1,000)
100-48230-000	Tower Rental Income	13,600	11,941	12,000	12,299	13,000	13,000	13,000	1,000
100-48310-000	Sale of Village Property	-	11,281	-	(503)	-	-	-	-
100-48400-000	Insurance Recoveries	-	123,846	-	-	-	-	-	-
100-48450-000	Payment for School Resource Officer	70,000	71,509	35,000	-	70,000	70,000	73,000	38,000
100-48510-000	Donations From Individ/Organization	-	13,366	-	2,000	-	-	-	-
Total Miscellaneous Revenue		130,600	301,477	111,000	33,646	135,000	142,000	147,000	36,000
OTHER FINANCING SOURCES									
100-49120-000	Proceeds From Long Term Notes	-	-	-	-	-	-	-	-
100-49130-000	Proceeds From State Trust Fund	-	-	-	-	-	-	-	-
100-49140-000	Other; Carryover/Surplus Used	-	-	45,500	-	45,000	-	-	(45,500)
Total Other Financing Sources		-	-	45,500	-	45,000	-	-	(45,500)
TOTAL GENERAL FUND REVENUES		4,739,888	5,274,987	5,166,969	4,513,579	5,241,244	5,567,371	5,527,122	360,153

2022 PROPOSED BUDGET

GENERAL FUND #100



VILLAGE BOARD

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

100-51100-112	Salary – Annual amount of \$2,400 per Trustee
100-51100-140	Per Diem – Payment to citizen members of committees and commissions. It is based on: Chairperson and Secretary \$25 per meeting and Members \$20 per meeting, Board of Review Members \$50 per meeting.
100-51100-151	Employer share of social security and Medicare.
100-51100-330	Training and Travel Expenses – Attendance at new Officials training and/or League conferences.
100-51100-340	Operating Supplies and Expenses – Membership to the League of Wisconsin Municipalities and Dane County Cities and Villages Association, Community Guide, miscellaneous supplies and expenses.

MUNICIPAL COURT

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

100-51200-112	Salary – Part-time Judge - \$3,000.00 per year
100-51200-120	Wage – Part-time Court Clerk.
100-51200-151	Employer share of social security and Medicare.
100-51200-152	Retirement – Employer share through State plan.
100-51200-154	Health Insurance - Employer share through State plan
100-51200-155	Life Insurance – Employer share through State plan.
100-51200-156	Disability Insurance – Employer share through State plan.
100-51200-210	Professional Services – Attorney representing the Village for prosecution, software maintenance fees
100-51200-211	Peer Court expenses
100-51200-300	Training/Travel
100-51200-335	Dues/Subscriptions – Judge’s Association Fee, Judicial Education Fee, Municipal Court Clerk’s Association Fee.
100-51200-340	Operating supplies and expenses – office supplies and postage.
100-51200-511	Worker’s Compensation – Insurance for Judge and Court Clerk.
100-51200-520	Security Bond/Liability – Public Official Bond for Judge and Court Clerk.

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EXPENDITURES									
VILLAGE BOARD									
100-51100-112	Salaries	14,400	14,400	14,400	9,000	14,400	14,400	14,400	-
100-51100-140	Citizen Per Diem	3,500	6,645	3,500	3,840	5,000	5,000	5,000	1,500
100-51100-151	FICA	1,102	1,102	1,102	689	1,484	1,484	1,484	382
100-51100-330	Training/Travel	500	150	500	70	100	500	500	-
100-51100-340	Operating Supplies/Expenses	8,000	6,119	8,000	8,030	8,000	8,263	8,263	263
Total Village Board		27,502	28,416	27,502	21,629	28,984	29,647	29,647	2,145
MUNICIPAL COURT									
100-51200-112	Judge's Salary	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-
100-51200-120	Clerk's Wages	17,000	20,738	19,115	15,405	20,540	24,850	24,850	5,735
100-51200-151	FICA	5,981	1,511	1,692	1,117	1,801	2,131	2,131	439
100-51200-152	Retirement	1,265	1,431	1,290	1,019	1,359	1,615	1,615	325
100-51200-154	Health Insurance	3,681	3,627	3,960	3,257	2,374	4,065	4,065	105
100-51200-155	Life Insurance	256	128	256	-	256	256	256	-
100-51200-156	Disability Insurance	47	-	47	-	47	62	62	15
100-51200-210	Professional Services	10,000	11,199	10,000	8,135	10,000	10,000	10,000	-
100-51200-211	Peer Court	6,000	6,000	6,000	-	-	6,000	6,000	-
100-51200-330	Training/Travel	1,380	1,014	1,380	-	-	1,380	1,380	-
100-51200-335	Dues/Subscriptions	840	145	840	820	820	840	840	-
100-51200-340	Operating Supplies/Expenses	3,650	1,933	4,600	2,611	3,000	4,600	4,600	-
100-51200-511	Worker's Comp	600	442	600	452	500	600	600	-
100-51200-520	Security Bond/Liability	600	593	600	1,507	1,507	600	600	-
Total Municipal Court		54,300	51,761	53,380	36,322	45,204	59,999	59,999	6,619

CABLE DEPARTMENT

Cable Department reflects the wages and other expenses incurred by the cable coordinator position.

100-51250-111	P/T Wages – Part time cable coordinator
100-51250-151	FICA – Employer share of social security and Medicare
100-51250-340	Operating Supplies/Expense – Miscellaneous Office Supplies, Annual Website Support \$5,023, Adobe Software \$600.

LEGAL COUNSEL

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

100-51300-210	Purchased Services – Contract for Attorney.
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CODIFICATION OF ORDINANCES

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

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

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

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

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CABLE DEPARTMENT									
100-51250-111	P/T Wages	5,200	8,494	6,245	2,168	3,500	6,000	6,000	(245)
100-51250-151	FICA	398	650	478	166	200	459	459	(19)
100-51250-340	Operating Supplies/Expense	6,000	5,272	5,000	5,708	5,708	5,700	5,000	-
Total Cable Department		11,598	14,416	11,723	8,041	9,408	12,159	11,459	(264)
LEGAL COUNSEL									
100-51300-210	Professional Services	70,000	120,722	100,000	56,912	80,000	90,000	85,000	(15,000)
Total Legal Counsel		70,000	120,722	100,000	56,912	80,000	90,000	85,000	(15,000)
CODIFICATION OF ORDINANCES									
100-51310-210	Professional Services	7,500	4,470	7,500	7,328	8,000	8,000	8,000	500
Total Codification of Ordinances		7,500	4,470	7,500	7,328	8,000	8,000	8,000	500
VILLAGE PRESIDENT									
100-51400-112	Salary	6,222	6,222	6,222	4,148	6,222	6,222	6,222	-
100-51400-151	FICA	476	476	476	317	476	476	476	-
100-51400-330	Training/Travel	100	-	100	-	-	100	100	-
100-51400-340	Operating Supplies/Expenses	200	104	200	49	100	200	200	-
Total Village President		6,998	6,801	6,998	4,514	6,798	6,998	6,998	-

ADMINISTRATION

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

100-51410-111	Salary – 27% of the Administrators salary 19% of the Deputy Administrator salary, and 45% Communications & Marketing Manager salary.
100-51410-151	Employer share of social security and medicare.
100-51410-152	Retirement – Employer share through State plan.
100-51410-153	Dental Insurance – Employer share.
100-51410-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-51410-155	Life Insurance – Employer share through State plan.
100-51410-156	Disability Insurance – Employer share through State plan.
100-51410-320	Publications, Subscriptions and Dues – Membership in professional organizations such as Wisconsin City Manager’s Association and International City Management Association.
100-51410-330	Training and Travel Expense
100-51410-332	Mileage Reimbursement – Official business and training sessions.
100-51410-340	Operating supplies and Expenses

VILLAGE CLERK

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

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

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ADMINISTRATION									
100-51410-111	Salary	35,580	39,013	37,355	28,285	37,714	72,578	72,578	35,223
100-51410-151	FICA	2,722	2,954	2,858	2,141	2,885	5,552	5,552	2,694
100-51410-152	Retirement	2,402	2,709	2,521	1,846	2,461	4,718	4,718	2,197
100-51410-153	Dental Insurance	467	455	480	200	267	1,174	1,174	694
100-51410-154	Health Insurance	5,055	4,634	5,435	4,076	3,019	13,668	13,668	8,233
100-51410-155	Life Insurance	68	114	68	75	68	168	168	100
100-51410-156	Disability Insurance	89	-	93	-	93	181	181	88
100-51410-320	Publication/Subscriptions/Dues	1,000	750	1,000	663	800	1,000	1,000	-
100-51410-330	Training/Travel	2,000	626	2,000	847	1,000	2,000	2,000	-
100-51410-332	Mileage	750	135	750	126	200	750	750	-
100-51410-340	Operating Supplies/Expenses	100	107	100	106	100	100	100	-
Total Administration		50,233	51,496	52,660	38,366	48,607	101,890	101,890	49,230
VILLAGE CLERK									
100-51420-111	Salary	75,188	79,495	78,442	58,747	78,329	82,659	82,659	4,217
100-51420-151	FICA	5,752	5,997	6,001	4,429	5,992	6,323	6,323	322
100-51420-152	Retirement	5,075	5,515	5,295	3,843	5,124	5,373	5,373	78
100-51420-153	Dental Insurance	2,000	1,786	2,057	857	1,143	2,057	2,057	-
100-51420-154	Health Insurance	14,922	13,239	16,009	11,647	8,627	16,443	16,443	434
100-51420-155	Life Insurance	203	217	203	149	203	426	426	223
100-51420-156	Disability Insurance	188	-	196	-	196	207	207	11
100-51420-214	Tech - Data - Internet	15,000	19,678	15,000	14,490	18,000	20,000	18,000	3,000
100-51420-311	Postage	1,500	214	1,500	57	100	1,500	1,500	-
100-51420-320	Publications/Dues/Subscriptions	750	648	750	1,244	2,400	4,350	4,350	3,600
100-51420-330	Training/Travel	2,300	566	1,500	849	700	1,500	1,500	-
100-51420-332	Mileage	500	260	500	129	200	500	500	-
100-51420-340	Operating Supplies/Expenses	4,000	4,105	4,000	5,636	6,000	8,400	8,400	4,400
Total Village Clerk		127,378	131,749	131,453	102,076	127,014	149,737	147,738	16,285

ELECTIONS

The number of election workers needed for an election depends on the type of election and expected turnout. Expenses also fluctuate by year depending on how many elections are held in said year. There will be four elections in 2022.

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

TREASURY

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

100-51520-111	Salary – 10% Administrator, 65% Finance Director, 40% Administrative Assistant.
100-51520-151	Employer share of social security and Medicare.
100-51520-152	Retirement – Employer share through State plan.
100-51520-153	Dental Insurance – Employer share.
100-51520-154	Health Insurance – Employer share through State plan (88% of the average premiums available).
100-51520-155	Life Insurance – Employer share through State plan.
100-51520-156	Disability Insurance – Employer share through State plan.
100-51520-210	Professional Services – Audit expenses, Accounting system support fee and Continuing Disclosure Ehlers fee.
100-51520-311	Postage – To cover mailing of tax bills.
100-51520-330	Training and Travel – Continuing education conferences and trainings.
100-51520-332	Mileage - Official business and training sessions.
100-51520-340	Operating Supplies and Expenses – tax bill processing expenses, support for IT Consultant, & other miscellaneous expenses related to Treasury.
100-51520-600	Payment Services Network (PSN) service fees. PSN processes the Village’s online payments.

ASSESSMENT OF PROPERTY

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

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

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year- End PROJECTED</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED</u>	<u>Administrator Proposed</u>	<u>Yr/Yr Budget Variance to Aministrator Proposed</u>
						<u>ACTUALS</u>	<u>BUDGET</u>	<u>Budget</u>	<u>Budget</u>
ELECTIONS									
100-51440-125	Poll Workers Wages	5,000	5,083	3,000	2,815	2,815	5,000	5,000	2,000
100-51440-311	Postage	1,000	5,018	1,000	1,503	1,503	5,000	5,000	4,000
100-51440-330	Training/Travel	500	132	500	-	-	500	500	-
100-51440-340	Operating Supplies/Expenses	5,000	15,207	3,500	2,548	2,600	5,500	5,500	2,000
Total Elections		11,500	25,440	8,000	6,866	6,918	16,000	16,000	8,000
TREASURY									
100-51520-111	Salary	105,109	112,325	108,914	74,564	99,419	97,145	97,145	(11,769)
100-51520-151	FICA	8,041	8,463	8,332	5,605	7,606	7,432	7,432	(900)
100-51520-152	Retirement	7,095	7,735	7,352	4,069	5,426	6,314	6,314	(1,038)
100-51520-153	Dental Insurance	2,333	2,116	2,400	1,000	1,333	1,971	1,971	(429)
100-51520-154	Health Insurance	5,051	5,764	10,699	13,022	14,235	15,445	15,445	4,746
100-51520-155	Life Insurance	461	380	461	289	461	375	375	(86)
100-51520-156	Disability Insurance	263	-	272	-	272	243	243	(29)
100-51520-210	Professional Services	40,000	44,357	43,000	52,349	60,000	48,000	45,500	2,500
100-51520-311	Postage	2,000	1,609	2,000	3,360	3,920	3,000	3,000	1,000
100-51520-330	Training/Travel	1,500	182	1,500	326	350	1,500	1,500	-
100-51520-332	Mileage	500	96	500	10	100	500	500	-
100-51520-340	Operating Supplies/Expenses	5,000	1,707	5,000	1,468	2,000	2,000	2,000	(3,000)
100-51520-600	PSN Customer Fees	-	576	-	-	-	-	-	-
100-51520-700	COVID-19 Reimbursement	-	20,833	-	2,194	1,984	-	-	-
Total Treasury		177,353	206,144	190,430	158,256	197,106	183,925	181,425	(9,005)
ASSESSMENT OF PROPERTY									
100-51530-210	Professional Services	18,000	39,251	18,500	11,665	18,500	19,000	19,000	500
100-51530-340	Operating Supplies/Expenses	500	96	500	-	-	-	-	(500)
Total Assessment of Property		18,500	39,346	19,000	11,665	18,500	19,000	19,000	-

VILLAGE HALL

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

100-51600-210	Professional Services – Cleaning service and rug rental.
100-51600-221	Electric/Heat.
100-51600-222	Water/Sewer.
100-51600-225	Telephone.
100-51600-240	Maintenance Contracts - Repair and maintenance to equipment, outside clock maintenance.
100-51600-340	Operating Supplies and Expenses – Paper and cleaning supplies, light bulbs, general upkeep and repairs.
100-51600-350	Technology.

MUNICIPAL SERVICES BUILDING

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

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

FLYNN HALL

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

100-51610-720	Contributions
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OTHER GOVERNMENT

100-51910-500	Taxes Due Others, Annexation
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GENERAL INURANCES

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

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year-End PROJECTED ACTUALS</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED BUDGET</u>	<u>Administrator Proposed Budget</u>	<u>Yr/Yr Budget Variance to Administrator Proposed Budget</u>
VILLAGE HALL									
100-51600-210	Professional Services	4,000	4,600	4,000	3,708	4,200	4,500	4,500	500
100-51600-221	Electric/Heat	3,500	2,936	3,500	2,331	3,000	3,500	3,500	-
100-51600-222	Sewer/Water	500	159	500	241	400	500	500	-
100-51600-225	Telephone	1,500	506	1,000	351	500	500	500	(500)
100-51600-240	Maintenance Contracts	1,000	-	-	630	630	-	-	-
100-51600-340	Operating Supplies/Expenses	4,000	2,677	4,000	2,500	3,200	3,500	3,500	(500)
100-51600-350	Technology	1,000	2,237	1,500	1,597	2,200	2,200	2,200	700
Total Village Hall		15,500	13,116	14,500	11,358	14,130	14,700	14,700	200
MUNICIPAL SERVICES BUILDING									
100-51700-210	Professional Services	15,000	18,833	15,000	8,500	12,000	14,000	14,000	(1,000)
100-51700-221	Electric/Heat	35,000	29,069	35,000	19,100	25,000	30,000	30,000	(5,000)
100-51700-222	Sewer/Water	3,500	2,889	3,500	3,010	3,500	3,500	3,500	-
100-51700-225	Telephone	3,700	4,369	3,000	3,372	4,000	4,000	4,000	1,000
100-51700-240	Maintenance Contracts	1,500	(0)	1,500	-	-	1,000	1,000	(500)
100-51700-340	Operating Supplies/Expenses	5,000	12,749	7,000	3,346	4,000	6,000	6,000	(1,000)
100-51700-350	Technology	2,000	-	1,000	-	-	1,000	1,000	-
Total Municipal Services Building		65,700	67,910	66,000	37,329	48,500	59,500	59,500	(6,500)
FLYNN HALL									
100-51610-720	Contribution	2,200	1,343	2,200	908	2,000	2,200	2,200	-
Total Flynn Hall		2,200	1,343	2,200	908	2,000	2,200	2,200	-
OTHER GOVERNMENT									
100-51910-500	Taxes Due Others; Annexation	8,442	6,512	8,442	8,395	8,395	8,442	8,442	-
Total Other Government		8,442	6,512	8,442	8,395	8,395	8,442	8,442	-
GENERAL INSURANCES									
100-51930-510	Property/Liability Insurance	16,710	16,304	18,000	12,878	16,000	16,000	16,000	(2,000)
100-51930-511	Workers Compensation Insurance	8,000	4,889	8,000	6,501	8,000	8,000	8,000	-
100-51930-512	Security Bond Insurance	300	160	300	260	300	300	300	-
Total General Insurances		25,010	21,353	26,300	19,639	24,300	24,300	24,300	(2,000)

CONTINGENT FUND

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

POLICE DEPARTMENT

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

100-52100-114	Salaries – Chief of Police, Lieutenant.
100-52100-115	Wages – Full Time Officers
100-52100-116	Overtime Wages – Hours for each Officer to cover special events, short shifts and extensions of shifts.
100-52100-120	Office Wages – Two Full Time positions.
100-52100-125	Part Time Wages
100-52100-130	Longevity – Based on years of service.
100-52100-151	Employer share of social security and Medicare.
100-52100-152	Retirement – Employer and Employee share through State plan for most union members. Employer share for non- union members and new union members.
100-52100-153	Dental Insurance – Employer share.
100-52100-154	Health Insurance – Employer share through State plan (88% of chosen premium for union members).
100-52100-155	Life Insurance – Employer share through State plan.
100-52100-156	Disability Insurance – Employer share through State plan
100-52100-210	Professional Services
100-52100-214	Data Processing – Support agreement with IT consultant.
100-52100-225	Telephone
100-52100-240	Repair/Maintenance Equipment.
100-52100-310	Office Supplies
100-52100-311	Postage Expense.
100-52100-320	Pub/Sub/Dues
100-52100-330	Training/Travel
100-52100-332	Mileage – Training mileage
100-52100-340	Operating Supplies/Expenses – Time System, Copier Lease, Officer Supplies, Printing, Blood Draws, Vehicle Accessories, Data Shred.
100-52100-342	Uniforms
100-52100-380	Vehicle Repair
100-52100-385	Motor Fuel
100-52100-510	Police Professional Liability
100-52100-511	Workers Compensation Insurance
100-52100-810	Capital Equipment – small equipment purchases not in Capital Equipment Fund.

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year- End PROJECTED</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED</u>	<u>Administrator Proposed</u>	<u>Yr/Yr Budget Variance to Administorator Proposed</u>
						<u>ACTUALS</u>	<u>BUDGET</u>	<u>Budget</u>	<u>Budget</u>
CONTINGENT FUND									
100-51950-340	Contingent Fund	10,000	-	14,000	1,625	3,000	15,000	15,000	1,000
Total Contingent Fund		10,000	-	14,000	1,625	3,000	15,000	15,000	1,000
TOTAL GENERAL GOVERNMENT		689,714	790,994	740,088	531,227	676,864	801,497	791,298	51,210
POLICE DEPARTMENT									
100-52100-114	Salaries	180,793	204,195	185,412	149,468	199,291	190,974	190,974	5,562
100-52100-115	Wages	654,777	666,205	676,228	485,857	647,810	793,086	792,759	116,531
100-52100-116	Overtime Wages	38,418	36,360	39,777	26,012	34,683	40,374	40,374	597
100-52100-120	Office Wages	84,739	86,062	86,424	61,121	81,495	89,017	89,017	2,593
100-52100-125	Part Time Wages	4,000	1,001	4,000	1,013	1,351	4,120	4,120	120
100-52100-130	Longevity	-	-	-	-	-	2,000	2,000	2,000
100-52100-151	FICA	73,343	73,580	75,570	53,484	73,794	85,494	85,469	9,899
100-52100-152	Retirement	110,914	101,144	115,122	69,715	92,954	129,128	129,089	13,967
100-52100-153	Dental Insurance	20,056	18,830	20,056	8,842	11,789	23,516	22,343	2,287
100-52100-154	Health Insurance	209,271	193,312	213,106	174,410	126,689	263,829	263,829	50,723
100-52100-155	Life Insurance	1,721	1,754	1,721	1,306	1,721	1,800	1,800	79
100-52100-156	Disability Insurance	2,397	1,845	2,470	1,342	2,470	2,784	2,783	313
100-52100-210	Professional Services	12,000	7,768	12,000	1,748	3,000	12,000	8,000	(4,000)
100-52100-214	Data Processing	40,000	53,221	40,000	29,870	38,000	40,000	40,000	-
100-52100-225	Telephone	5,000	5,513	5,000	4,289	5,000	5,000	5,000	-
100-52100-240	Repair/Maintenance Equipment	2,300	657	2,300	1,445	2,000	2,300	2,000	(300)
100-52100-310	Office Supply	4,000	2,200	4,000	3,196	3,000	4,000	3,000	(1,000)
100-52100-311	Postage	600	325	600	93	150	600	600	-
100-52100-320	Pub/Sub/Dues	1,500	2,010	1,500	1,120	1,500	1,500	1,500	-
100-52100-330	Training/Travel	11,000	10,241	11,000	6,016	8,000	11,000	11,000	-
100-52100-332	Mileage	-	168	-	1,791	1,791	-	-	-
100-52100-340	Operating Supplies/Expenses	20,000	23,642	20,000	19,901	24,000	25,000	24,000	4,000
100-52100-342	Uniforms	10,000	4,661	10,000	8,978	9,000	10,000	9,000	(1,000)
100-52100-380	Vehicle Repair	10,000	6,427	10,000	8,458	10,000	10,000	9,000	(1,000)
100-52100-385	Motor Fuel	14,000	12,463	14,000	11,782	14,000	14,000	14,000	-
100-52100-510	Police Professional Liability	16,000	15,072	16,000	13,144	16,000	16,000	16,000	-
100-52100-511	Workers Compensation Insurance	25,000	21,895	25,000	25,784	28,000	25,000	25,000	-
100-52100-810	Capital Equipment	4,000	3,900	4,000	2,765	3,000	4,000	4,000	-
Total Police Department		1,555,829	1,554,448	1,595,286	1,172,951	1,440,488	1,806,522	1,796,656	201,370

POLICE COMMISSION

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

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

SCHOOL PATROL

Crossing guards are provided at five locations, both morning and afternoon, on the days school is in session. There has been an increase in this area due to the doubling up of guards at two locations because of heavy traffic volume, the addition of a crossing guard at the Middle School and the addition of guards at 3 locations for summer school.

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

FIRE DEPARTMENT

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

100-52200-340	Operating Supplies and Expenses – General maintenance for apparatus, training/safety, hazmat investigation, prevention plan, personnel records (including medical), inspections telephone, recruitment video, and miscellaneous. Biannual payment of wages for Fire Inspections.
100-52200-380	Equipment Repair

EMERGENCY SERVICES BUILDING

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

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

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year- End PROJECTED ACTUALS</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED BUDGET</u>	<u>Administrator Proposed Budget</u>	<u>Yr/Yr Budget Variance to Aministrator Proposed Budget</u>
POLICE COMMISSION									
100-52110-112	Salaries	500	-	500	-	300	1,000	1,000	500
100-52110-210	Professional Services	1,500	-	1,500	238	500	3,000	3,000	1,500
100-52110-340	Supplies	500	-	500	33	100	200	200	(300)
Total Police Commission		2,500	-	2,500	271	900	4,200	4,200	1,700
SCHOOL PATROL/CROSSING GUARDS									
100-52150-125	Wages	29,500	7,955	20,000	12,863	17,150	29,500	28,000	8,000
100-52150-151	FICA	2,257	609	2,257	984	1,312	2,257	2,257	-
100-52150-340	Operating Supplies/Expenses	1,200	494	1,200	1,102	1,200	1,200	1,200	-
Total School Patrol		32,957	9,057	23,457	14,948	19,662	32,957	31,457	8,000
FIRE DEPARTMENT									
100-52200-340	Operating Supplies/Expenses	72,500	95,787	67,692	23,658	72,500	68,599	71,000	3,308
100-52200-380	Equipment Repair	-	-	-	11,602	11,602	-	-	-
Total Fire Department		72,500	95,787	67,692	35,261	84,102	68,599	71,000	3,308
EMERGENCY SERVICES BUILDING									
100-52210-221	Elec/Heat	10,000	6,328	10,000	4,932	7,500	10,000	10,000	-
100-52210-222	Water/Sewer	1,000	6,967	1,000	(5,189)	1,000	1,000	1,000	-
100-52210-340	Operating Supplies/Expenses	7,850	8,680	7,900	2,507	5,000	8,000	8,000	100
100-52210-820	Capital Improvements/Maintenance	10,000	10,000	10,000	6,106	8,000	20,000	20,000	10,000
Total Emergency Services Building		28,850	31,975	28,900	8,355	21,500	39,000	39,000	10,100

EMERGENCY GOVERNMENT

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

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

BUILDING INSPECTION

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

100-52400-210 Professional Services – Building Inspector
100-52400-340 Operating Supplies and Expense – Forms and State Seals
100-52400-511 Worker's Compensation Insurance

ELECTRICAL INSPECTION

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

100-52420-125 Professional Services – Electrical Inspector

PLUMBING INSPECTION

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

100-52430-125 Professional Services– Plumbing Inspector

GENERAL FUND - 100

<u>ACCOUNT</u> <u>NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUALS</u>	<u>2021</u> <u>BUDGET</u>	<u>9/30/2021</u> <u>Actuals</u>	<u>2021 Year-</u> <u>End</u> <u>PROJECTED</u> <u>ACTUALS</u>	<u>2022 COMM/</u> <u>DEPARTMENT</u> <u>RECOMMENDED</u> <u>BUDGET</u>	<u>Administrator</u> <u>Proposed</u> <u>Budget</u>	<u>Yr/Yr Budget</u> <u>Variance to</u> <u>Aministrator</u> <u>Proposed</u> <u>Budget</u>
EMERGENCY GOVERNMENT									
100-52300-125	Emergency Management Director	5,000	-	5,000	-	5,000	5,000	5,000	-
100-52300-340	Operating Supplies/Expenses	750	713	750	(350)		500	500	(250)
Total Emergency Government		5,750	713	5,750	(350)	5,000	5,500	5,500	(250)
BUILDING INSPECTION									
100-52400-210	Professional Services	100,000	292,846	250,000	125,685	200,000	200,000	270,000	20,000
100-52400-340	Operationg Supplies/Expenses	500	178	150	91	100	100	100	(50)
100-52400-511	Workers Compensation Insurance	-	38	-	50	50	50	50	50
Total Building Inspection		100,500	293,062	250,150	125,826	200,150	200,150	270,150	20,000
ELECTRICAL INSPECTION									
100-52420-125	Professional Services	30,000	52,582	50,000	43,901	55,000	55,000	63,000	13,000
Total Electrical Inspection		30,000	52,582	50,000	43,901	55,000	55,000	63,000	13,000
PLUMBING INSPECTION									
100-52430-125	Professional Services	30,000	63,230	50,000	38,741	48,000	48,000	63,000	13,000
Total Plumbing Inspection		30,000	63,230	50,000	38,741	48,000	48,000	63,000	13,000

HVAC INSPECTION

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

100-52450-125 Professional Services – HVAC Inspector

EMERGENCY MEDICAL SERVICES

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

100-52500-210 Contracted/Professional Services

EMERGENCY RADIOS

100-52575-000 DaneCom - Emergency Radio System.

STATE WEIGHTS AND MEASUREMENTS INSPECTIONS

State Weights and Measurements Inspections

100-52600-210 Professional Services

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION

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

100-53100-111	Salary – 25% Director of Public Works salary and 34% of the Operations Manager salary (New in 2022).
100-53100-120	Technicians wages
100-53100-121	Overtime Wages
100-53100-130	Office Wages
100-53100-151	Employer share of social security and Medicare.
100-53100-152	Retirement – Employer share through State plan.
100-53100-153	Dental Insurance – Employer share.
100-53100-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-53100-155	Life Insurance – Employer share through State plan.
100-53100-156	Disability Insurance – Employer share through State plan.
100-53100-210	Professional Services – Fly Dane expense.

100-53100-225	Telephone – Office phones, cell phones, fax line and SCADA system.
100-53100-240	Repair/Maintenance Contract – GIS Hosting Contract with MSA
100-53100-320	Publications, Subscriptions and Dues – Membership in professional association and reference materials.
100-53100-330	Training and Travel – Attendance for conferences, seminars and training for all employees of the Public Works/Utilities crew. APWA Conferences for Director.
100-53100-332	Mileage – Official business and training travel.
100-53100-340	Operating Supplies and Expenses – Office supplies, safety books, ribbons, copier supplies and miscellaneous.

ENGINEERING

Provides for necessary engineering services for the Village.

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

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

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

STREET MAINTENANCE

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

100-53300-210	Professional Services – Engineering related to streets included in projects.
100-53300-230	Repair Contracts – Contracted seal coating, crack filling, road patching and repair, street sweeping.
100-53300-340	Operating Supplies and Expenses – supplies to repair vehicles, equipment and streets. Increase due to older equipment in fleet and increase in cost of snowplow parts.
100-53300-370	Roadway Supplies – salt for roads.
100-53300-380	Vehicle Maintenance and Supplies – New tires, tune ups, oil changes and miscellaneous repairs
100-53300-385	Vehicle Fuel
100-53300-510	Property/Liability Insurance
100-53300-511	Worker’s Compensation Insurance

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUALS	2021 BUDGET	9/30/2021 Actuals	2021 Year-End PROJECTED ACTUALS	2022 COMM/	Administrator	Yr/Yr Budget
							DEPARTMENT RECOMMENDED BUDGET	Proposed Budget	Variance to Administrator Proposed Budget
HVAC INSPECTION									
100-52450-125	Professional Services	30,000	50,395	50,000	33,790	42,000	42,000	54,000	4,000
Total HVAC Inspection		30,000	50,395	50,000	33,790	42,000	42,000	54,000	4,000
EMERGENCY MEDICAL SERVICES									
100-52500-210	Contracted/Prof Svcs	277,152	270,984	316,478	310,448	316,000	387,000	387,000	70,522
Total Emergency Medical Services		277,152	270,984	316,478	310,448	316,000	387,000	387,000	70,522
EMERGENCY RADIOS									
100-52575-000	DaneCom Emergency Radio System	13,703	12,268	13,733	13,888	13,888	15,000	15,000	1,267
Total Emergency Radios		13,703	12,268	13,733	13,888	13,888	15,000	15,000	1,267
STATE - WEIGHTS & MEASURES INSPECTIONS									
100-52600-210	Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
Total State - Weights & Measures Inspection		2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
TOTAL PUBLIC SAFETY		2,181,741	2,436,501	2,455,946	1,800,030	2,248,690	2,705,928	2,801,963	346,017
PUBLIC WORKS ADMINISTRATION									
100-53100-111	Salary	55,471	56,652	57,133	42,480	56,640	43,885	43,885	(13,248)
100-53100-120	Wages	122,689	124,181	128,571	85,950	114,601	121,131	121,131	(7,440)
100-53100-121	O/T Wages	14,550	14,409	14,929	10,694	14,259	14,505	14,505	(424)
100-53100-130	Office Wages	4,898	4,860	4,996	3,482	4,643	5,146	5,146	150
100-53100-151	FICA	15,117	14,987	15,731	10,572	14,546	14,127	14,127	(1,604)
100-53100-152	Retirement	12,579	13,127	13,224	8,930	11,906	11,372	11,372	(1,853)
100-53100-153	Dental Insurance	4,416	4,450	5,143	1,964	2,619	4,637	4,637	(506)
100-53100-154	Health Insurance	47,840	43,853	58,233	38,579	28,577	53,973	53,973	(4,260)
100-53100-155	Life Insurance	794	693	962	435	962	845	845	(117)
100-53100-156	Disability Insurance	466	-	490	-	490	437	437	(53)
100-53100-210	Professional Services	6,200	3,627	1,000	391	1,000	3,486	1,000	-
100-53100-214	Data Processing	-	-	-	-	-	-	-	-
100-53100-225	Telephone	4,000	2,365	2,500	1,504	2,500	4,300	3,000	500
100-53100-240	Repair/Maintenance Contract	6,500	1,909	6,500	1,820	4,000	6,500	4,000	(2,500)
100-53100-320	Pub/Sub/Dues	750	547	750	276	200	750	750	-
100-53100-330	Training/Travel	4,000	434	4,000	910	1,500	5,000	5,000	1,000
100-53100-332	Mileage	500	-	500	37	100	500	500	-
100-53100-340	Operating Supplies/Expenses	7,000	9,939	7,000	8,844	9,000	8,000	8,000	1,000
Total Public Works Administration		307,770	296,033	321,662	216,869	267,543	298,593	292,307	(29,355)
ENGINEERING									
100-53110-210	Professional Services	16,000	16,964	16,000	9,183	15,000	25,000	15,000	(1,000)
Total Engineering		16,000	16,964	16,000	9,183	15,000	25,000	15,000	(1,000)
MUNICIPAL GARAGE									
100-53200-221	Electric/Heat	2,100	1,533	2,100	1,918	2,300	2,300	2,300	200
100-53200-222	Water/Sewer	500	167	500	311	500	500	500	-
100-53200-340	Operating Supplies/Expense	3,000	5,164	4,000	1,929	3,000	4,000	3,000	(1,000)
Total Municipal Garage		5,600	6,864	6,600	4,158	5,800	6,800	5,800	(800)
STREET MAINTENANCE									
100-53300-210	Professional Services	1,000	175	1,000	-	-	1,000	-	(1,000)
100-53300-230	Repair Contracts	138,000	145,195	138,000	123,305	124,000	138,000	135,000	(3,000)
100-53300-340	Operating Supplies/Expenses	24,000	26,096	24,000	16,158	20,000	24,000	22,000	(2,000)
100-53300-370	Roadway Supplies	74,000	58,684	77,000	54,659	60,000	77,000	70,000	(7,000)
100-53300-380	Vehicle Maintenance/Supplies	8,000	2,820	8,000	3,313	5,000	8,000	7,000	(1,000)
100-53300-385	Vehicle Fuel	16,000	15,984	16,000	10,582	15,000	16,000	16,000	-
100-53300-510	Property/Liability Insurance	8,800	9,524	8,800	15,512	16,000	10,000	10,000	1,200
100-53300-511	Workers Compensation Insurance	5,000	5,539	5,000	4,778	5,000	5,000	5,000	-
Total Street Maintenance		274,800	264,025	277,800	228,307	245,000	279,000	265,000	(12,800)

SUSTAINABILITY

100-53300-850 Sustainability – Sustainability Events that promote the general sustainability of the Village: #cleanupthegrove, rain barrel program, expansion/use of bicycle paths, and outreach to residents about the advantages of sustainable products.

TRAFFIC CONTROL

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

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

STREET LIGHTING

Provides for the electric service and repairs to all streetlights.

100-53420-221 Electric – for Street Lights.

SIDEWALKS

Provides for miscellaneous repairs.

100-53430-230 Repair Contracts – Repairs to existing sidewalks.

STORM SEWERS

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

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

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year- End PROJECTED ACTUALS</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED BUDGET</u>	<u>Administrator Proposed Budget</u>	<u>Yr/Yr Budget Variance to Aministrator Proposed Budget</u>
SUSTAINABILITY									
100-53300-850	Sustainability	-	-	-	-	-	19,500	19,500	19,500
Total Sustainability		-	-	-	-	-	19,500	19,500	19,500
TRAFFIC CONTROL									
100-53400-221	Electricity	1,800	1,367	1,800	1,016	1,800	1,800	1,800	-
100-53400-340	Operating Supplies/Expense	7,000	4,827	7,000	4,294	6,000	12,000	6,000	(1,000)
100-53400-370	Roadway Supplies	6,000	6,414	6,000	3,464	5,000	6,000	6,000	-
Total Traffic Control		14,800	12,608	14,800	8,773	12,800	19,800	13,800	(1,000)
STREET LIGHTING									
100-53420-221	Electric	101,000	91,133	101,000	63,811	85,000	101,000	95,000	(6,000)
Total Street Lighting		101,000	91,133	101,000	63,811	85,000	101,000	95,000	(6,000)
SIDEWALKS									
100-53430-230	Repair Contracts	20,000	21,840	24,000	19,371	20,000	24,000	22,000	(2,000)
Total Sidewalks		20,000	21,840	24,000	19,371	20,000	24,000	22,000	(2,000)
STORM SEWERS									
100-53440-210	Professional Services	9,000	645	6,000	4,191	5,000	6,000	5,000	(1,000)
100-53440-230	Repair Contracts	1,500	3,440	1,500	2,825	3,000	1,500	3,000	1,500
100-53440-340	Operating Supplies/Expense	3,500	5,058	3,500	451	1,000	3,500	3,500	-
100-53440-820	DNR Storm Water Management	22,000	19,185	22,000	17,595	21,000	22,000	22,000	-
Total Storm Sewers		36,000	28,328	33,000	25,061	30,000	33,000	33,500	500

VILLAGE BEAUTIFICATION

Provides for projects that make the Village more aesthetically appealing.

100-53500-000 Village Beautification

REFUSE COLLECTION

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

100-53620-295 Contracted Service – Garbage collection
100-53620-296 Contracted Service – Recycling collection – charge on residential tax bills.
100-53620-297 Brush Contract – Brush Collection
100-53620-340 Operating Supplies and Expense compost.

SANITARY LANDFILL

Provides for testing and maintenance of Natvig Landfill.

100-53630-210 Professional Services - Legal & Monitoring of Landfill including compost disposal, chip & haul brush piles.

HEALTH AND HUMAN SERVICES

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

DIVERSITY, EQUITY, AND INCLUSION

100-54800-720 Diversity, Equity, and Inclusion AD HOC Committee

GENERAL FUND - 100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year-End PROJECTED ACTUALS</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED BUDGET</u>	<u>Administrator Proposed Budget</u>	<u>Yr/Yr Budget Variance to Aministrator Proposed Budget</u>
VILLAGE BEAUTIFICATION									
100-53500-000	Village Beautification	2,500	644	5,000	502	1,000	25,000	5,000	-
Total Village Beautification		2,500	644	5,000	502	1,000	25,000	5,000	-
REFUSE COLLECTION									
100-53620-295	Garbage Contract	259,368	258,363	267,149	175,473	267,000	275,000	275,000	7,851
100-53620-296	Recycle Contract	116,911	110,688	121,292	75,177	-	134,000	135,000	13,708
100-53620-297	Brush Contract	-	-	-	-	-	58,000	-	-
100-53620-340	Operating Supplies/Expense	7,500	11,540	13,000	3,162	6,000	13,000	12,000	(1,000)
Total Refuse Collection		383,779	380,591	401,441	253,812	273,000	480,000	422,000	20,559
SANITARY LANDFILL									
100-53630-210	Professional Services	19,000	16,644	12,250	9,653	12,000	15,000	15,000	2,750
Total Sanitary Landfill		19,000	16,644	12,250	9,653	12,000	15,000	15,000	2,750
TOTAL PUBLIC WORKS DEPARTMENT		1,181,249	1,135,675	1,213,553	839,500	967,143	1,326,693	1,203,907	(9,646)
HEALTH AND HUMAN SERVICES									
100-54500-720	Colonial Club Senior Services	16,000	16,000	24,000	24,000	24,000	24,000	24,000	-
Total Health and Human Services		16,000	16,000	24,000	24,000	24,000	24,000	24,000	-
TOTAL HEALTH AND HUMAN SERVICES		16,000	16,000	24,000	24,000	24,000	24,000	24,000	-
DIVERSITY, EQUITY AND INCLUSION									
100-54800-720	Diversity, Equity and Inclusion	-	-	3,000	-	-	3,000	3,000	-
Total Diversity, Equity and Inclusion		-	-	3,000	-	-	3,000	3,000	-
TOTAL DIVERSITY, EQUITY AND INCLUSION		-	-	3,000	-	-	3,000	3,000	-

PARKS AND PLAYGROUNDS

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

100-55200-111	Director's Salary – split 50/50 with Recreation.
100-55200-125	Wages - includes 1% of the public works crew and 75% of the Parks Supervisor.
100-55200-151	Employer share of social security and Medicare
100-55200-152	Retirement – Employer share through State plan
100-55200-153	Dental Insurance – Employer share
100-55200-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-55200-155	Life Insurance – Employer share through State plan
100-55200-156	Disability Insurance – Employer share through State plan
100-55200-210	Professional Services – Attorney and engineer expenses.
100-55200-221	Electric service in parks including shelter lights, bathrooms, heating the warming shelter in winter at Community Park
100-55200-222	Water and sewer in parks
100-55200-225	Telephone in Fireman's Park
100-55200-320	Publications, Subscriptions and Dues – membership in professional playground and parks organizations
100-55200-330	Training and Travel
100-55200-340	Operating Supplies and Expenses – Minor repairs, paper products and cleaning supplies, maintenance supplies.
100-55200-350	Maintenance and Repair Supplies – Expenses on mowing and trimming equipment
100-55200-360	Turf Services
100-55200-385	Vehicle Fuel
100-55200-510	Property Insurance – covers parks portion of premium
100-55200-700	Ice Rink
100-55200-710	Bakken Park Splash Pad/Shelter Operating Expenses – chemicals and maintenance for splash pad, supplies for shelter.
100-55200-810	Capital Equipment
100-55200-820	Capital Improvements – Fireman's Electrical 2022

RECREATION PROGRAMS

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

100-55310-111	Recreation Director's Salary. Split 50/50 with Parks.
100-55310-120	Recreation Clerical Wages – Recreation Supervisor
100-55310-125	Wages – Program Coordinator.
100-55310-151	Employer share of social security and medicare
100-55310-152	Retirement – Employer share through State plan
100-55310-153	Dental Insurance – Employer share
100-55310-154	Health Insurance – Employer share through State plan (88% of average premiums available).
100-55310-155	Life Insurance – Employer share through State plan
100-55310-156	Disability Insurance – Employer share through State plan
100-55310-220	Activenet Fees

100-55310-225	Telephone
100-55310-320	Publications, Subscriptions and Dues – membership in professional organizations such as the WPRA, NRPA and various civic organizations. Also includes volunteer coaches training through the NYSCA.
100-55310-330	Training and Travel – Seminars, conferences and meetings pertaining to professional membership and trainings.
100-55310-331	Concessions – Expense for running concessions. Offset by revenue generated.
100-55310-340	Operating Supplies and Expenses
100-55310-341	Baseball & Softball
100-55310-342	Basketball
100-55310-344	Youth Enrichment
100-55310-345	Adult Enrichment – Senior Fitness Classes
100-55310-346	Football
100-55310-347	Music In The Grove – Expense for running Music In The Grove events. Offset by donations.
100-55310-348	Tennis – Premier Tennis
100-55310-349	Volleyball
100-55310-350	Teener/Legion Baseball Program
100-55310-351	Senior Program Activities
100-55310-511	Workers Compensation

ATHLETIC FACILITIES

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

100-55400-125	Part-Time Wages
100-55400-151	Employer share of social security and Medicare

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUALS	2021 BUDGET	9/30/2021 Actuals	2021 Year-End PROJECTED ACTUALS	2022 COMM/	Administrator	Yr/Yr Budget Variance to
							DEPARTMENT RECOMMENDED BUDGET	Proposed Budget	Administrator Proposed Budget
PARKS AND PLAYGROUNDS									
100-55200-111	Director's Salary	32,180	33,072	33,144	24,344	32,459	34,975	34,975	1,831
100-55200-125	Wages	51,691	49,081	50,465	33,252	44,337	47,878	47,878	(2,587)
100-55200-151	FICA	6,416	6,148	6,396	4,327	5,875	6,338	6,338	(58)
100-55200-152	Retirement	5,509	5,704	5,644	3,936	5,248	5,390	5,390	(254)
100-55200-153	Dental Insurance	2,667	1,893	2,314	643	857	2,228	2,228	(86)
100-55200-154	Health Insurance	28,884	18,203	26,205	14,774	9,705	25,939	25,939	(266)
100-55200-155	Life Insurance	803	609	654	290	654	289	289	(365)
100-55200-156	Disability Insurance	124	-	209	-	209	207	207	(2)
100-55200-210	Professional Services	3,000	5,682	3,000	88	500	3,000	3,000	-
100-55200-221	Electric	5,000	3,390	5,000	5,839	7,000	5,000	5,000	-
100-55200-222	Water/Sewer	2,000	1,810	3,200	3,204	4,000	3,200	3,200	-
100-55200-225	Telephone	3,200	2,374	3,200	1,554	2,500	3,200	3,200	-
100-55200-320	Pub/Sub/Dues	800	300	800	215	500	1,200	1,200	400
100-55200-330	Training/Travel	3,600	15	3,600	2,736	3,500	4,800	4,800	1,200
100-55200-340	Operating Supplies/Expenses	5,000	3,839	5,000	3,321	3,500	6,000	4,000	(1,000)
100-55200-350	Maintenance/Repair Supplies	6,000	5,982	6,000	4,136	6,000	7,000	6,000	-
100-55200-360	Turf Services	10,000	9,189	10,000	3,730	7,000	10,000	9,000	(1,000)
100-55200-385	Vehicle Fuel	2,550	1,854	2,500	1,960	3,000	2,500	3,000	500
100-55200-510	Property Insurance	2,500	2,267	2,500	9,638	9,700	2,500	2,500	-
100-55200-700	Ice Rink	1,000	-	1,000	-	1,000	1,000	1,000	-
100-55200-710	Baken Park Splash Pad/Shelter Operating Expense	-	-	14,400	7,833	12,000	14,400	14,000	(400)
100-55200-810	Capital Equipment	2,000	1,480	2,000	1,200	2,000	2,000	1,500	(500)
100-55200-820	Capital Improvements	8,000	6,988	6,000	2,052	3,000	14,000	12,000	6,000
Total Parks and Playgrounds		182,924	159,881	193,231	129,072	164,544	203,045	196,645	3,414
RECREATION PROGRAMS									
100-55310-111	Director's Salary	32,180	33,072	33,144	24,344	32,459	34,975	34,975	1,831
100-55310-120	Clerical Wages	48,830	40,536	48,960	35,111	46,815	50,429	50,429	1,469
100-55310-125	Wages	42,952	43,845	42,682	28,551	38,068	43,962	43,962	1,280
100-55310-151	FICA	9,483	10,484	9,546	7,892	8,977	9,896	9,896	350
100-55310-152	Retirement	8,367	8,126	8,423	5,759	7,678	8,409	8,409	(14)
100-55310-153	Dental Insurance	1,982	2,343	2,039	1,170	1,560	2,039	2,039	0
100-55310-154	Health Insurance	23,752	30,088	22,746	31,756	21,568	23,350	23,350	604
100-55310-155	Life Insurance	293	257	233	178	233	2,090	2,090	1,857
100-55310-156	Disability Insurance	310	-	312	-	312	323	323	11
100-55310-220	Activenet Fees	13,500	5,672	13,500	14,955	16,000	14,200	14,200	700
100-55310-225	Telephone	950	1,006	950	785	1,000	950	950	-
100-55310-320	Pub/Sub/Dues	1,000	1,140	1,000	555	800	1,200	1,200	200
100-55310-330	Training/Travel	3,600	404	3,600	524	500	4,800	4,800	1,200
100-55310-331	Concessions	2,600	-	2,600	4,139	3,900	2,700	3,500	900
100-55310-340	Operating Supplies/Expense	9,000	13,984	9,000	12,708	12,300	9,000	12,000	3,000
100-55310-341	Baseball & Softball	18,000	6,263	18,000	14,397	14,400	18,000	15,000	(3,000)
100-55310-342	Basketball	8,000	3,078	8,000	-	8,000	8,000	8,000	-
100-55310-344	Youth Enrichment	46,500	59,968	46,500	63,426	63,500	47,000	60,000	13,500
100-55310-345	Adult Enrichment	22,000	8,531	22,000	9,763	2,000	22,000	12,000	(10,000)
100-55310-346	Football	8,700	1,578	8,700	4,760	8,000	8,700	8,000	(700)
100-55310-347	Music In The Grove	3,000	4,562	3,000	2,050	2,100	3,000	3,000	-
100-55310-348	Tennis	3,100	1,315	3,100	3,388	3,400	3,500	3,500	400
100-55310-349	Volleyball	4,800	2,466	4,800	-	5,000	4,800	4,800	-
100-55310-350	Teener/Legion Baseball Program	4,000	-	4,000	4,237	4,300	4,000	4,000	-
100-55310-351	Senior Program Activities	4,500	5,698	4,500	1,355	4,000	4,500	4,500	-
100-55310-511	Workers Compensation	3,000	2,069	2,500	2,698	2,700	2,500	2,500	-
Total Recreation Programs		324,399	286,484	323,835	274,501	309,570	334,324	337,424	13,589
ATHLETIC FACILITIES									
100-55400-125	P/T Wages	54,200	41,319	60,861	40,549	54,065	67,100	67,100	6,239
100-55400-151	FICA	4,146	3,161	4,656	3,097	4,136	5,133	5,133	477
Total Athletic Facilities		58,346	44,480	65,517	43,646	58,201	72,233	72,233	6,716
TOTAL CULTURE AND RECREATION		565,669	490,845	582,583	447,220	532,315	609,602	606,302	23,719

PLANNING

The Village Planner is responsible for providing technical assistance to the planning commission, assisting with short- and long-term planning and development and will provide reports for meetings. The Village Planner is also responsible for providing organization and maintenance of the Village's Master Plan, The Park and Open Space Plan as well as the annual review of the Comprehensive Land Use Plan. Additionally, the Village Planner will review and update zoning codes to meet the Village's Master Plan goals and objectives along with seeking funding for economic development by meeting with prospective businesses, developing marketing techniques, and meeting the goals and objectives of the Village.

100-56300-120	Planning Salaries – 40% of Director of Planning and Development salary.
100-56300-151	Employer share of social security and Medicare
100-56300-152	Retirement – Employer share through State plan
100-56300-153	Dental Insurance – Employer share of premiums.
100-56300-154	Health Insurance – Employer share of premiums, through State plan (88% of average premiums available)
100-56300-155	Life Insurance – Employer share of premiums
100-56300-156	Disability Insurance – Employer share of premiums
100-56300-170	Training/Travel
100-56300-210	Professional Services
100-56300-340	Operating Supplies and Expense – Maps and miscellaneous supplies

ECONOMIC DEVELOPMENT

100-56700-120	Economic Development Salaries. 40% of Director of Planning and Development salary.
100-56700-151	Employer share of social security and Medicare.
100-56700-152	Retirement – Employer share through State plan.
100-56700-153	Dental insurance – Employer share of premiums.
100-56700-154	Health Insurance – Employer share of premiums, through State plan (88% of average premiums available)
100-56700-155	Life Insurance – Employer share of premiums
100-56700-156	Disability Insurance – Employer share of premiums
100-56700-210	Professional Services
100-56700-270	Marketing – Economic Development magazine publication and conference
100-56700-340	Operating Supplies/Expenses
100-56700-450	CDA Projects

OTHER FINANCING USES

100-59201-900	Transfer to Capital Fund – Contribution from the General Fund to 2022 Capital Projects/Equipment.
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GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUALS	2021 BUDGET	9/30/2021 Actuals	2021 Year-End	2022 COMM/DEPARTMENT	Administrator	Yr/Yr Budget Variance to
						PROJECTED ACTUALS	RECOMMENDED BUDGET	Proposed Budget	Administrator Proposed Budget
PLANNING									
100-56300-120	Planning Salaries	32,724	32,614	33,574	24,660	32,880	32,208	32,208	(1,366)
100-56300-151	FICA	2,503	2,395	2,568	1,800	2,515	2,464	2,464	(104)
100-56300-152	Retirement	2,209	2,264	2,266	1,607	2,143	2,094	2,094	(172)
100-56300-153	Dental Insurance	733	638	754	314	419	686	686	(68)
100-56300-154	Health Insurance	7,943	7,281	8,541	6,406	4,745	7,981	7,981	(560)
100-56300-155	Life Insurance	63	-	63	-	63	63	63	(0)
100-56300-156	Disability Insurance	83	-	84	-	84	81	81	(3)
100-56300-170	Training/Travel	500	-	500	325	500	1,000	1,000	500
100-56300-210	Professional Services	500	-	600	-	-	500	500	(100)
100-56300-340	Operating Supplies/Expenses	1,500	2,462	1,500	624	1,000	1,500	1,500	-
Total Planning		48,758	47,655	50,450	35,736	44,349	48,576	48,576	(1,874)
ECONOMIC DEVELOPMENT									
100-56700-120	Economic Development Salaries	32,724	32,614	33,574	24,660	32,880	32,208	32,208	(1,366)
100-56700-151	FICA	2,503	2,395	2,568	1,800	2,515	2,464	2,464	(104)
100-56700-152	Retirement	2,209	2,264	2,266	1,607	2,143	2,094	2,094	(172)
100-56700-153	Dental Insurance	733	638	754	314	419	686	686	(68)
100-56700-154	Health Insurance	7,943	7,281	8,541	6,406	4,745	7,981	7,981	(560)
100-56700-155	Life Insurance	63	-	63	-	63	63	63	(0)
100-56700-156	Disability Insurance	83	-	84	-	84	81	81	(3)
100-56700-210	Professional Services/CDA projects	2,000	-	2,000	-	-	-	-	(2,000)
100-56700-270	Marketing	7,500	2,975	6,000	2,975	3,000	1,500	1,500	(4,500)
100-56700-340	Econ Devel. Operating Sup/Expense	1,000	906	1,000	522	800	1,000	1,000	-
Total Economic Development		56,758	49,074	56,850	38,283	46,649	48,076	48,076	(8,774)
TOTAL PLANNING AND ECONOMIC DEVELOPMENT		105,516	96,729	107,300	74,019	90,998	96,652	96,652	(10,648)
OTHER FINANCING USES									
100-59201-900	Transfer to Capital Fund	-	-	45,500	-	45,500	150,000	150,000	104,500
Total Other Financing Uses		-	-	45,500	-	45,500	150,000	150,000	104,500
TOTAL GENERAL FUND EXPENSES		4,739,889	4,966,745	5,171,970	3,715,996	4,585,510	5,717,371	5,677,122	505,152
Fund Balance									
2020 Audited Fund Balance		2,255,064							
2021 Projected Revenues		5,241,244							
2021 Projected Expenses		(4,585,510)							
Projected Ending Fund Balance		2,910,798							
Projected Starting Fund Balance 2022		2,910,798							
Budgeted Revenues		5,527,122							
Budgeted Expenses		(5,677,122)							
Projected Ending Fund Balance 2022		2,760,799							
Assigned Fund Balance		365,204							
Nonspendable Fund Balance		318,932							
Undesignated Fund Balance		2,076,663							
Unrestricted Fund Balance Ratio									
Net Operating Expenses		5,677,122							
Required 20% Fund Balance		1,135,424							
Undesignated Fund Balance		2,076,663							
Undesignated Balance As % of Net Expenditures		36.58%							

STREET TREE FUND - 202

Provides funding and oversight in order to meet the requirements in Chapter 23 of the Municipal Code “Urban Forestry Ordinance”.

202-56110-140	Wages - 70% of Village Forester wages
202-56110-150	Overtime Wages – 70% of Village Forester overtime wages
202-56110-151	Employer share of social security and Medicare
202-56110-152	Retirement – 70% of Village Forester retirement.
202-56110-153	Dental Insurance – 70% of Village Forester dental insurance
202-56110-154	Health Insurance – 70% of Village Forester health insurance
202-56110-155	Life Insurance – 70% of Village Forester life insurance
202-56110-156	Disability Insurance – 70% of Village Forester life insurance
202-56110-210	Professional Services – Tree removal
202-56110-340	Operating Supplies and Expenses – Replacement plantings, tree gap plantings, maintenance and equipment and membership dues.

DEBT SERVICE FUND - 300

The Debt Service Fund is used to account for the payment of general obligation long-term debt, principal and interest, for the General Fund and the TIF Districts. Revenue Bond obligations for the Utility Funds are recorded in the appropriate Enterprise Fund.

300-58100-610	Principal payment on Notes
300-58200-622	Debt Service – Interest on Notes
300-58200-691	Debt Service Fees – Paying agent fees: Bond Trust Services Corp.

STREET TREE - 202

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year-End PROJECTED ACTUALS</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED BUDGET</u>	<u>Administrator Proposed Budget</u>	<u>Yr/Yr Budget Variance to Aministrator Proposed Budget</u>
REVENUES									
Beginning Fund Balance			28,157	20,709		20,709	37,616	37,616	
TAXES									
202-41110-000	General Property Taxes	59,262	59,262	62,676	62,676	62,676	73,142	69,162	6,486
Total Taxes		59,262	59,262	62,676	62,676	62,676	73,142	69,162	6,486
INTERGOVERNMENTAL AID									
202-43270-000	Grants	-	-	-	-	-	-	-	-
Total Intergovernmental Aid		-	-	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICE									
202-46810-000	Street Tree Fees	-	-	-	-	-	-	-	-
Total Public Charges For Service		-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE									
202-48110-000	Interest on Investments	-	-	-	-	-	-	-	-
202-48500-000	Donations	10,000	513	-	13,127	13,127	10,000	10,000	10,000
Total Miscellaneous Revenue		10,000	513	-	13,127	13,127	10,000	10,000	10,000
OTHER FINANCING SOURCES									
202-49100-000	Transfers From General Fund	-	-	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-	-	-
TOTAL STREET TREES FUND REVENUES		69,262	59,775	62,676	75,803	75,803	83,142	79,162	16,486
EXPENDITURES									
FORESTRY									
202-56110-140	Wages	26,936	27,197	27,478	19,437	27,478	39,622	39,622	12,144
202-56110-150	O/T Wages	3,885	2,211	3,963	1,047	3,963	5,715	5,715	1,752
202-56110-151	FICA	2,358	2,199	2,405	1,526	2,405	3,468	3,468	1,063
202-56110-152	Retirement	2,080	2,034	2,122	1,345	2,122	2,947	2,947	825
202-56110-153	Dental Insurance	833	694	857	357	857	1,200	1,200	343
202-56110-154	Health Insurance	9,026	8,274	9,705	7,279	9,705	13,967	13,967	4,262
202-56110-155	Life Insurance	87	67	87	53	87	130	130	43
202-56110-156	Disability Insurance	57	-	79	-	79	113	113	34
202-56110-210	Professional Services	20,000	22,606	6,800	3,680	5,000	6,800	5,000	(1,800)
202-56110-340	Operating Supplies/Expenses	4,000	1,940	9,180	6,948	7,200	9,180	7,000	(2,180)
Total Forestry		69,262	67,223	62,676	41,673	58,896	83,142	79,162	16,486
OTHER FINANCING USES									
202-59100-900	Transfer To General Fund	-	-	-	-	-	-	-	-
Total Other Financing Uses		-	-	-	-	-	-	-	-
TOTAL STREET TREES FUND EXPENSES		69,262	67,223	62,676	41,673	58,896	83,142	79,162	16,486

DEBT SERVICE FUND - 300

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021 Actuals</u>	<u>2021 Year-End PROJECTED ACTUALS</u>	<u>2022 COMM/ DEPARTMENT RECOMMENDED BUDGET</u>	<u>Administrator Proposed Budget</u>	<u>Yr/Yr Budget Variance to Administrator Proposed Budget</u>
REVENUES									
Beginning Fund Balance			334,976			367,199	163,026	163,026	
TAXES									
300-41110-000	General Property Taxes	608,856	607,443	724,143	607,443	607,443	719,517	719,517	(4,626)
Total Taxes		608,856	607,443	724,143	607,443	607,443	719,517	719,517	(4,626)
MISCELLANEOUS REVENUE									
300-48110-000	Interest on Investments	3,000	119	3,000	119	300	2,000	2,000	(1,000)
300-48112-000	Interest on Special Assessments	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue		3,000	119	3,000	119	300	2,000	2,000	(1,000)
OTHER FINANCING SOURCES									
300-49120-000	Proceeds From Long Term Debt	-	-	-	-	-	-	-	-
300-49150-000	Use of Undesignated Cash Reserves	-	-	-	-	-	-	-	-
300-49405-000	Transfer From TID #5	1,160,744	1,192,454	1,192,490	1,140,273	1,140,273	2,158,321	2,158,321	965,831
300-49406-000	Transfer from TID #6	-	-	-	-	-	-	-	-
300-49407-000	Transfer from TID #7	190,255	191,872	191,872	190,566	191,462	191,462	191,462	(410)
Total Other Financing Sources		1,350,999	1,384,326	1,384,362	1,330,839	1,331,735	2,349,783	2,349,783	965,421
TOTAL DEBT SERVICE FUND REVENUES		1,962,855	1,991,887	2,111,505	1,938,400	1,939,478	3,071,300	3,071,300	959,795
EXPENDITURES									
PRINCIPAL ON DEBT									
300-58100-610	Principal Payment on Notes	1,559,907	1,736,907	1,736,907	1,736,907	1,736,907	2,733,076	2,733,076	996,169
Total Principal On Debt		1,559,907	1,736,907	1,736,907	1,736,907	1,736,907	2,733,076	2,733,076	996,169
INTEREST ON DEBT									
300-58200-622	Debt Service - Interest On Notes	401,148	376,530	372,998	313,940	405,144	336,624	336,624	(36,374)
300-58200-691	Debt Service - Fees	1,800	1,600	1,600	800	1,600	1,600	1,600	-
Total Interest on Debt		402,948	378,130	374,598	314,740	406,744	338,224	338,224	(36,374)
TOTAL DEBT SERVICE FUND EXPENSES		1,962,855	2,115,037	2,111,505	2,051,647	2,143,651	3,071,300	3,071,300	959,795

CAPITAL PROJECTS FUND - 410

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

VILLAGE PROPERTIES

410-57310-100 ADA Compliance Projects
410-57320-225 Technology Upgrade – Misc. computer upgrades.
410-57320-820 Village Property Maintenance – Annual maintenance

STREET CONSTRUCTION

410-57331-820 Repaving Projects – Annual road maintenance

POLICE DEPARTMENT CAPITAL

410-57350-810 Police Squad Replacement – annual replacement
410-57350-820 PD Miscellaneous Capital – 2022: 3 radar speed signs, 2 license plate readers

FIRE/EMS CAPITAL

410-57501-820 DGEMS Ambulance Replacement – ambulance purchase spread between 2021 & 2022
410-57501-830 DGEMS Study
410-57501-840 Fire Department Engine Replacement – Village portion 62.9%, Engine 3 reduced with fire dues.
410-57501-850 Fire Department Misc. Capital – Village portion of tires, apparatus repairs, MDT router, MDT CAD licensing, MDT VPN licenses, Turnout gear, Tablet mounting brackets, and engine outfitting.
410-57501-860 Fire Dues Capital Expense

PARKS & RECREATION CAPITAL

410-57430-820 Parks & Rec Capital Expense – Irrigation Project.

DEPARTMENT OF PUBLIC WORKS CAPITAL

410-57501-830 Misc. Capital Equipment – Message Boards: 2 in 2022, Traffic data collector

CDA CAPITAL PROJECTS

410-57601-820 CDA Capital Projects – Marketing projects

MISCELLANEOUS CAPITAL

410-58200-810 Library Capital – feasibility study & impact fee
410-58200-820 Miscellaneous Consulting – recruiting & public relations
410-58200-830 Sustainability Projects – electric vehicle conversion

CAPITAL PROJECTS FUND - 410

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>2020 ACTUALS</u>	<u>2021 BUDGET</u>	<u>9/30/2021</u> <u>Actuals</u>	<u>2021 Year-End</u> <u>PROJECTED</u> <u>ACTUALS</u>	<u>2022 COMM/</u> <u>DEPARTMENT</u> <u>RECOMMENDE</u> <u>D BUDGET</u>	<u>Administrator</u> <u>Proposed</u> <u>Budget</u>	<u>Yr/Yr Budget</u> <u>Variance to</u> <u>Aministrator</u> <u>Proposed Budget</u>
REVENUES									
Beginning Fund Balance			971,780			971,780	34,878	34,878	
TAXES									
410-41110-000	General Property Taxes	352,500	352,500	350,000	350,000	350,000	500,000	400,000	50,000
Total Taxes		352,500	352,500	350,000	350,000	350,000	500,000	400,000	50,000
SPECIAL ASSESSMENTS									
410-42124-000	Seldal Plat Reconstruction	2,357	1,486	2,357	-	-	-	-	(2,357)
Total Special Assessments		2,357	1,486	2,357	-	-	-	-	(2,357)
INTERGOVERNMENTAL AID									
410-43550-000	State Fire Dues	-	-	-	-	-	-	33,100	33,100
Total Intergovernmental Aid		-	-	-	-	-	-	33,100	33,100
MISCELLANEOUS EARNINGS									
410-46112-000	Miscellaneous Other Earnings	9,300	-	-	-	-	-	-	-
Total Miscellaneous Earnings		9,300	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE									
410-48110-000	Interest on Investments	2,000	4,196	5,000	129	500	1,500	-	(500)
410-48112-000	Interest on Special Assessments	896	36	764	-	150	150	-	(150)
410-48150-000	Interest on Land Contract	2,031	2,031	1,966	1,321	1,966	2,000	2,000	34
410-48151-000	Principal on Land Contract	2,169	2,169	2,233	1,479	2,233	2,300	2,300	67
410-48190-000	Cable Franchise Fees	35,000	26,185	24,000	28,050	28,050	30,000	30,000	1,950
410-48200-000	Reimbursements For Misc Projects	-	-	45,500	-	-	-	-	-
410-48310-000	Sale of Property	-	-	-	-	-	-	10,000	10,000
410-48510-000	Donations From Individual/Organization	-	-	-	-	-	-	-	-
410-48550-000	Rental Income	-	-	-	-	-	-	-	-
410-48900-000	Premium on Debt Issue	-	19,565	-	-	-	-	-	-
Total Miscellaneous Revenue		42,096	54,182	79,463	30,979	32,899	35,950	44,300	11,401
OTHER FINANCING SOURCES									
410-49120-000	Proceeds From Long Term Notes	-	1,820,000	-	-	-	827,957	827,957	827,957
410-49200-000	Transfer From Other Funds	-	-	-	-	45,000	150,000	150,000	105,000
Total Other Financing Sources		-	1,820,000	-	-	45,000	977,957	977,957	932,957
TOTAL CAPITAL PROJECTS FUND REVENUES		406,253	2,228,168	431,820	380,979	427,899	1,513,907	1,455,357	1,025,101

Total Miscellaneous Expenses

-	66,405	-	-	-	-	-	-
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TOTAL CAPITAL PROJECTS FUND EXPENSES

1,351,847	3,307,320	556,500	1,343,810	1,364,801	949,538	952,538	(412,263)
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