

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.

	<u>BOARD MEMBERS</u>	<u>CITIZEN MEMBERS</u>
<u>COMMITTEE/COMMISSION</u>		
Ad Hoc Architectural Review Committee	2	3
Ad Hoc Diversity, Equity and Inclusion Committee	1	2
Ad Hoc Glacial Drumlin Bike Path Committee	2	3
Ad Hoc Sustainability Committee	2	3
Board of Review	2	3
Community Development Authority	2	5
Emergency Medical Service Commission (joint)	2	0
Emergency Government (joint)	1	1
Finance and Personnel Committee	3	2
Fire Department Committee (joint)	3	0
Flynn Hall Committee (joint)	0	2
Housing Task Force	2	3
Law Enforcement Committee	3	2
Library Planning Committee	1	4
Natvig Landfill Committee (joint)	2	0
Ordinance Review Committee	2	3
Parks, Recreation & Forestry Committee	1	4
Peer Court Steering Committee	1	2
Plan Commission	2	5
Police Commission	0	5
Public Relations Committee	1	4
Public Works & Properties Committee	1	4
Tourism Commission	2	1
Utility Commission	1	4
Zoning Board of Appeals	0	5
100-51100-112	Salary - Annual amount of \$2,400 per Trustee	
100-51100-140	Per Diem - Payment to citizen members of committees and commissions. It is based on: Chairperson and Secretary \$25 per meeting and Members \$20 per meeting, Board of Review Members \$50 per meeting.	
100-51100-151	Employer share of social security and medicare.	
100-51100-330	Training and Travel Expenses - Attendance at new Officials training and/or League conferences.	
100-51100-340	Operating Supplies and Expenses - Membership to the League of Wisconsin Municipalities and Dane County Cities and Villages Association, Community Guide, miscellaneous supplies and expenses.	

MUNICIPAL COURT

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

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

PUBLIC RELATIONS

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

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

LEGAL COUNSEL

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

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

CODIFICATION OF ORDINANCES

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

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

VILLAGE PRESIDENT

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

100-51400-112 Salary - Annual salary of \$12,443. 50% of this is charged here, 25% is charge to Water Utility and 25% is charged to Sewer Utility.

100-51400-151 Employer share of social security and medicare.

100-51400-330 Training and Travel - Attendance at Association and League conferences.

100-51400-340 Operating Supplies and Expense - office supplies and computer maintenance.

ADMINISTRATION

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

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

VILLAGE CLERK

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

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

ELECTIONS

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

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

TREASURY

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

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

ASSESSMENT OF PROPERTY

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

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

VILLAGE HALL

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

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

MUNICIPAL SERVICES BUILDING

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

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

FLYNN HALL

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

100-51610-720	Contribution.
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OTHER GOVERNMENT

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

GENERAL INURANCES

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

CONTINGENT FUND

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

POLICE DEPARTMENT

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

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

POLICE COMMISSION

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

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

SCHOOL PATROL

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

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

FIRE DEPARTMENT

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

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

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

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

EMERGENCY GOVERNMENT

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

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

BUILDING INSPECTION

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

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

ELECTRICAL INSPECTION

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

100-52420-125 Professional Services - Electrical Inspector

PLUMBING INSPECTION

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

100-52430-125 Professional Services- Plumbing Inspector

HVAC INSPECTION

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

100-52450-125 Professional Services - HVAC Inspector

EMERGENCY MEDICAL SERVICES

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

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

EMERGENCY RADIOS

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

STATE WEIGHTS AND MEASUREMENTS INSPECTIONS

State Weights and Measurements Inspections

100-52600-210

Professional Services

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION

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

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

ENGINEERING

Provides for necessary engineering services for public works projects.

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

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

TRAFFIC CONTROL

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

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

STREET LIGHTING

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

100-53420-221 Electric - for Street Lights.

SIDEWALKS

Provides for miscellaneous repairs.

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

STORM SEWERS

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

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

VILLAGE BEAUTIFICATION

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

100-53500-000 Village Beautification

REFUSE COLLECTION

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

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

SANITARY LANDFILL

Provides for testing and maintenance of Natvig Landfill.

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

HEALTH AND HUMAN SERVICES

100-54500-720

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

PARKS AND PLAYGROUNDS

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

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

RECREATION PROGRAMS

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

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

ATHLETIC FACILITIES

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

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

PLANNING

Provides for a Village Planner to provide technical assistance to the planning commission, to provide short and long range planning and development review activities, to provide staff reports for meetings and provides for organization and maintenance of the Village's Master Plan and Park and Open Space Plan. Also, annual review of the Comprehensive Land Use Plan.

Provides for contracted planning service to review and update zoning codes to meet Master Plan goals and objectives.

To provide funding for economic development by meeting with prospective businesses, develop marketing techniques and meet the goals and objectives of the Village.

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

ECONOMIC DEVELOPMENT

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

STREET TREES - FORESTRY FUND 202

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

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

DEBT SERVICE FUND 300

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

CAPITAL PROJECTS FUND - 410

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

See the 2021 to 2025 Capital Improvement Plan

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