Village of Cottage Grove
Notice of Public Meeting
VILLAGE BOARD OF TRUSTEES
2017 BUDGET WORKSHOP
Monday, October 24, 2016 @ 5:30 P.M.
Village Municipal Offices
221 E Cottage Grove Rd

1. Call To Order

2. Determination Of Quorum And That The Agenda Was Properly Posted

3. Pledge Of Allegiance

4. PUBLIC APPEARANCES-Public's Opportunity To Speak About Any Subject That Is Not A Specific Agenda Item

5. Discuss And Consider 2017 Preliminary Budget As Recommended By The Finance And Personnel Committee For Publication And Select Public Hearing Date For Adoption Of 2017 Budget

   Documents:

   BUDGET WORKSHOP.PDF
   CAPITAL EQUIPMENT PLAN 2017-2021.PDF

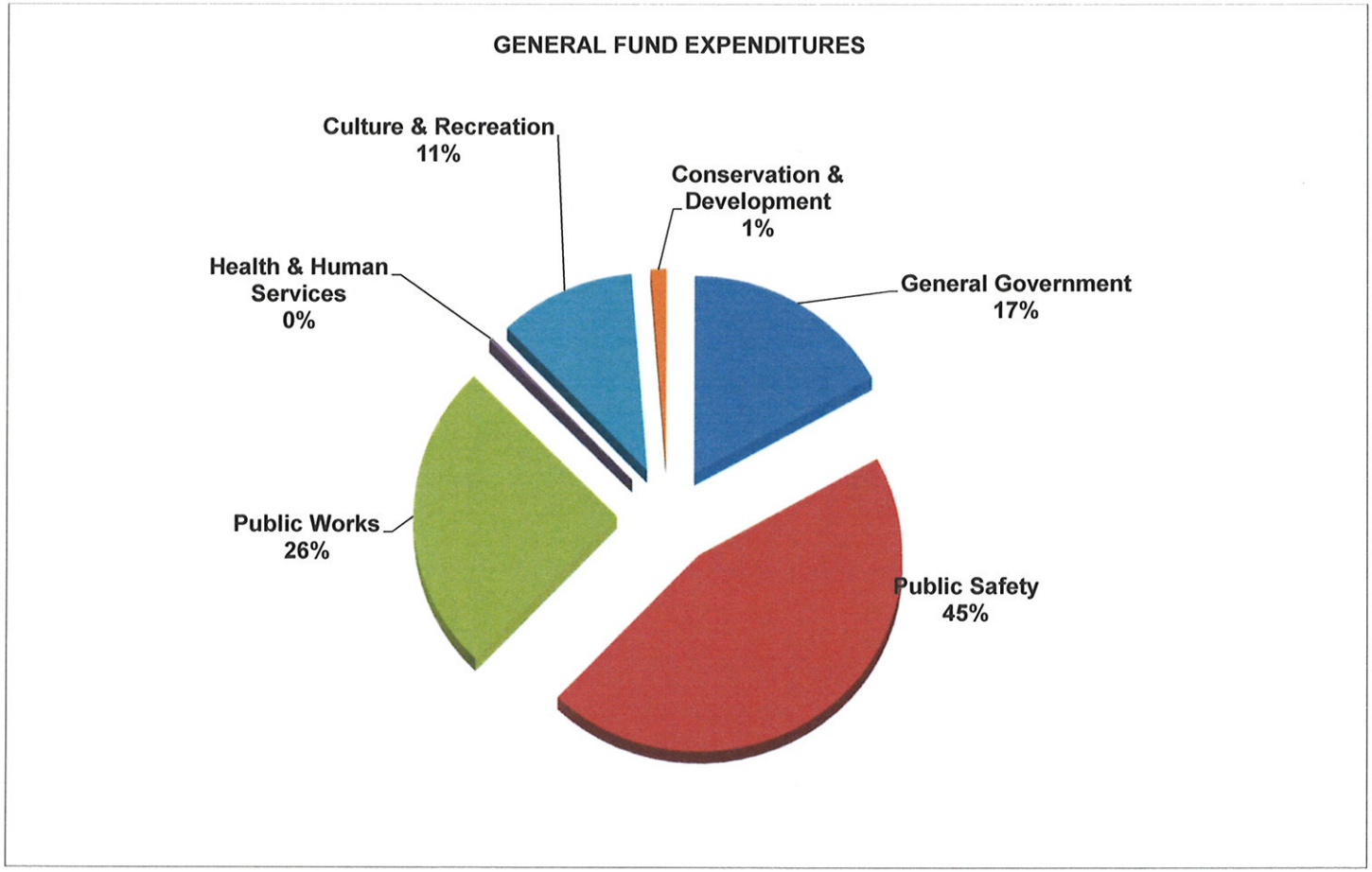
6. Adjournment

This agenda has been prepared by Staff and approved by the Village President as Chair of the Village Board for use at the meeting as listed above. Any item on the agenda is subject to final action. Notice: Persons needing special accommodations should call 608-839-4704 at least 24 hours prior to the meeting. It is possible that members of and possibly a quorum of members of other governmental bodies may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

VILLAGE OF COTTAGE GROVE
2011-2016 LEVY BY FUND OR ACTIVITY

Fund Type:	Fund:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Increase (Decrease):
General Operating Fund	100	$ 1,055,331	$ 1,089,549	$ 1,114,254	$ 2,647,620	$ 2,550,352	$ 2,781,241	$ 230,889
Cable TV Fund	201	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Street Tree Fund	202	$ 6,080	$ 6,080	$ 9,580	$ 9,600	$ 24,193	$ 26,478	$ 2,285
Joint Police Department	203	$ 778,047	$ 750,138	$ 797,764	$ -	$ -	$ -	$ -
Park Development	205	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	300	$ 222,997	$ 210,557	$ 262,766	$ 158,079	$ 333,509	$ 324,635	$ (8,874)
TID #5	405	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TID #6	406	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TID #7	407	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Projects	410	$ 219,799	$ 225,930	$ 225,930	$ 257,923	$ 275,923	$ 300,000	$ 24,077
TID #6 Shortfall	406	$ -	$ -	$ -	$ 107,431	$ 132,359	$ 131,133	$ (1,226)
Use of Surplus:								$ -
General Debt Service Reserve Fund	100	$ (274,000)	$ (200,000)	$ (180,000)	$ (100,000)	$ (100,000)	$ (122,312)	$ (22,312)
Undesignated Reserve-General Fund	100	$ (164,024)	$ (53,551)	$ (180,000)	$ -	$ -	$ (7,500)	$ (7,500)
TOTAL AMOUNT OF TAX LEVY:		**$2,282,254**	**$2,282,254**	**$2,410,294**	**$3,080,653**	**$3,216,336**	**$3,433,675**	
		State Allowed Levy: $3,018,057	**State Allowed Levy: $2,313,445**	**State Allowed Levy: $2,425,572**	**State Allowed Levy: $3,323,567**	**State Allowed Levy: $3,315,004**	**State Allowed Levy: $3,875,665**	
ASSESSED VALUATION:		$ 583,873,000	$ 599,591,400	$ 608,886,800	$ 614,449,000	$ 620,296,900	$ 639,523,000	
MILRATE:	*(Pre-TID)*	$ 3.9088	$ 3.8063	$ 3.9585	$ 5.0137	$ 5.1852	$ 5.3691	*(Pre-TID)*
Increase/Decrease:			-$0.1025	$0.1522	$1.0552	$0.1715	$0.1840	
UNDER LEVY LIMIT BY:		**$735,803**	**$31,191**	**$15,278**	**$242,914**	**$98,668**	**$441,990**	

DEPARTMENT		2017
General Government	$	657,714
Public Safety	$	1,759,535
Public Works	$	986,738
Health & Human Services	$	12,000
Culture & Recreation	$	423,325
Conservation & Development	$	49,720
	$	3,889,032



GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES									
TAXES									
100-41110-000	General Property Taxes	2,647,620	2,655,051	2,550,352	2,550,352	2,550,352	2,972,106	2,781,241	230,889
100-41310-000	Taxes From Municipal Utility	188,000	274,926	285,000	0	285,000	300,000	289,000	4,000
100-41320-000	Payment in Lieu of Taxes	10,000	0	0	0	0	0	0	0
100-41800-000	Interest & Penalties on Taxes	500	1,034	500	1,082	1,000	500	1,000	500
Total Taxes		**2,846,120**	**2,931,011**	**2,835,852**	**2,551,434**	**2,836,352**	**3,272,606**	**3,071,241**	**235,389**
INTERGOVERNMENTAL AID									
100-43410-000	State Shared Revenues	46,190	46,306	55,414	6,944	46,004	46,284	46,284	(9,130)
100-43415-000	State Fire Dues & Contracts	22,000	21,846	22,000	24,056	24,056	23,500	23,500	1,500
100-43510-000	State Aid - Exempt Computer PP	2,500	3,289	2,500	3,150	3,150	3,000	3,000	500
100-43520-000	State Aid - Police Training	5,000	1,525	3,000	1,642	1,700	2,000	2,000	(1,000)
100-43523-000	State Aid Received - Miscellaneous	5,000	0	0	0	0	0	0	0
100-43529-000	Ambulance Grants	0	5,657	0	0	0	0	0	0
100-43530-000	State Aid - Transportation	272,416	271,889	305,000	231,966	309,288	317,200	284,690	(20,310)
100-43540-000	State Aid - Recycling Grant	9,500	9,682	7,745	9,162	9,162	9,000	9,000	1,255
100-43720-000	County Aid - Police	2,000	210	1,000	296	0	0	0	(1,000)
100-43740-000	County Aid - Other	0	0	0	0	0	0	0	0
Total Intergovernmental Aid		**364,606**	**360,405**	**396,659**	**277,216**	**393,360**	**400,984**	**368,474**	**(28,185)**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
LICENSES & PERMITS									
100-44110-000	Liquor & Malt Bev License	7,000	7,335	7,000	7,446	7,500	7,000	7,500	500
100-44111-000	Operator's License	3,000	3,015	3,000	3,210	3,300	3,500	3,500	500
100-44120-000	Cigarette License	400	350	350	400	400	350	350	0
100-44150-000	Publication Fees	0	0	0	12	12	0	0	0
100-44210-000	Dog License	1,000	1,156	1,000	1,198	1,300	1,050	1,300	300
100-44250-000	Other Permits/Fees; Amusement	1,000	603	800	1,028	1,100	800	1,000	200
100-44300-000	Building Permits	35,000	45,274	45,000	35,935	38,000	45,000	45,000	0
100-44305-000	Building Permit Seals	900	9,995	900	515	600	750	750	(150)
100-44310-000	Electrical Permits	15,000	18,200	20,000	11,218	15,000	15,000	15,000	(5,000)
100-44320-000	Plumbing Permits	15,000	18,346	20,000	11,898	15,000	15,000	15,000	(5,000)
100-44330-000	Heating permits	15,000	16,950	20,000	9,121	12,000	15,000	15,000	(5,000)
100-44340-000	Conditional use Permits	0	1,300	0	700	800	750	800	800
100-44350-000	Fence Permit	300	325	300	425	450	300	450	150
100-44375-000	Sign Permit	300	500	500	100	200	300	300	(200)
100-44400-000	Zoning Permits & Fees	500	450	500	150	200	400	400	(100)
100-44410-000	Erosion Control Fees	4,000	8,142	7,500	4,645	6,000	6,500	6,500	(1,000)
100-44420-000	Land Disturbance Permit	1,800	3,300	2,000	3,075	4,000	3,000	3,500	1,500
100-44430-000	Extraterritorial Jurisdiction	200	250	400	600	700	500	600	200
100-44490-000	Other Permits & Fees	12,000	26,760	20,000	14,037	15,000	18,000	18,000	(2,000)
Total Licenses & Permits		**112,400**	**162,250**	**149,250**	**105,711**	**121,562**	**133,200**	**134,950**	**(14,300)**
FINES & FORFEITURES									
100-45100-000	Fines, Forfeitures - Village Share	8,000	5,033	10,000	7,839	8,000	8,000	8,000	(2,000)
100-45110-000	Court Penalties and Costs	3,500	1,028	3,500	8,854	8,000	3,500	7,000	3,500
100-45130-000	Parking Violations	1,800	4,463	4,000	1,065	1,500	3,000	3,000	(1,000)
Total Fines & Forfeitures		**13,300**	**10,524**	**17,500**	**17,758**	**17,500**	**14,500**	**18,000**	**500**

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
PUBLIC CHARGES FOR SERVICE									
100-46112-000	Other Earnings General Government	5,000	10,238	8,000	3,691	5,000	8,000	8,000	0
100-46115-000	Administrative Fees	0	0	0	0	0	0	0	0
100-46122-000	Tax & Title Search Fees	3,000	3,980	3,500	3,375	3,500	3,800	3,800	300
100-46320-000	Public Works Misc Charges	500	1,123	500	0	0	500	500	0
100-46325-000	Snow Removal Charges	2,000	1,100	1,500	500	750	1,000	1,000	(500)
100-46326-000	Weed Control Charges	200	0	200	269	300	200	200	0
100-46327-000	Public Works - St Closure Fees	0	25	0	0	0	0	0	0
100-46328-000	Public Works - Sidewalk Maintenance Fees			0	3,119	0	0	0	0
100-46400-000	Recycling Fee from Tax Roll	0	105,334	107,544	107,544	107,544	109,340	109,340	1,796
100-46420-000	Special Garbage Coll Charge	1,000	1,594	1,500	1,135	1,200	1,500	1,500	0
100-46710-000	Park Rental Fees	2,400	2,645	2,400	2,661	2,700	2,400	2,700	300
100-46715-000	Parks - Concession Revenue	300	300	1,000	2,644	2,700	1,500	2,700	1,700
100-46716-000	Recreation - Ticket Sales	100	0	100	0	0	100	100	0
100-46718-000	Recreation - Diamond Use Charge	0	775	500	975	1,000	1,000	1,000	500
100-46720-000	Recreation - Baseball/Softball	9,150	11,014	11,000	12,421	12,200	11,000	12,500	1,500
100-46720-100	Recreation - Coach Pitch/Tball	5,000	5,185	5,000	4,722	4,800	5,000	5,000	0
100-46721-000	Recreation - Teener/Legion Baseball	10,000	4,523	5,000	6,463	6,500	6,000	6,500	1,500
100-46722-000	Recreation - Flag Football	12,000	13,095	13,000	10,720	11,000	9,000	9,000	(4,000)
100-46723-000	Recreation - Basketball	9,500	22,716	9,500	4,243	9,500	8,800	8,800	(700)
100-46724-000	Recreation - Tennis	4,200	3,643	3,500	3,163	3,200	3,000	3,000	(500)
100-46725-000	Recreation - Dance	4,600	2,060	2,000	4,499	4,000	4,000	4,500	2,500
100-46726-000	Recreation - Start Smart	8,135	7,506	8,000	7,828	8,000	8,000	8,000	0
100-46727-000	Enrichment Programs - Youth	13,500	32,065	25,000	30,632	30,500	27,000	31,000	6,000
100-46728-000	Recreation - Volleyball	4,000	9,980	6,000	1,580	6,000	3,800	3,800	(2,200)
100-46729-000	Recreation - Golf	0	11,890	0	770	800	0	0	0
100-46730-000	Misc Recreation Donations	5,000	7,822	4,000	10,028	10,100	8,000	9,000	5,000
100-46770-000	Other; Donations & Awards	0	0	0	0	0	0	0	0
Total Public Charges for Service		**99,585**	**258,612**	**218,744**	**222,982**	**231,294**	**222,940**	**231,940**	**13,196**
MISCELLANEOUS REVENUE									
100-48110-000	Interest on Investments	10,000	8,792	13,000	9,219	13,000	13,000	15,000	2,000
100-48130-000	Patronage Dividend	2,000	5,960	5,000	7,135	7,135	5,000	6,000	1,000
100-48200-000	Rental Income	34,000	29,788	32,500	24,372	32,500	32,500	32,500	0
100-48230-000	Tower Rental Income	10,000	10,300	10,500	10,609	10,609	10,500	10,927	427
100-48310-000	Sale of Village Property	0	7,653	0	25,990	25,990	0	0	0
100-48400-000	Insurance Recoveries	0	12,387	0	0	0	0	0	0
100-48510-000	Donations From Individ/Organization	0	3,189	0	100	100	0	0	0
Total Miscellaneous Revenue		**56,000**	**74,880**	**61,000**	**77,426**	**89,334**	**61,000**	**64,427**	**3,427**
OTHER FINANCING SOURCES									
100-49120-000	Proceeds From Long Term Notes	0	0	0	0	0	0	0	0
100-49130-000	Proceeds From State Trust Fund	0	0	0	0	0	0	0	0
100-49140-000	Other; Carryover/Surplus Used	0	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND REVENUES		**3,492,011**	**3,797,683**	**3,679,005**	**3,252,526**	**3,689,402**	**4,105,230**	**3,889,032**	**210,027**

GENERAL FUND #100

VILLAGE BOARD

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

COMMITTEE/COMMISSION	BOARD MEMBERS	CITIZEN MEMBERS
Ad Hoc Architectural Review Committee	1	4
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
Village Law Enforcement Committee	3	2
Natvig Landfill Committee (joint)	2	0
Ordinance Review Committee	2	3
Parks, Recreation & Forestry Committee	1	4
Peer Court Steering Committee	1	1
Plan Commission	2	5
Police Commission	0	5
Public Relations Committee	1	4
Public Works & Properties Committee	1	4
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, miscellaneous supplies and expenses.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
EXPENDITURES									
VILLAGE BOARD									
100-51100-112	Salaries	14,400	14,100	14,400	10,800	14,400	14,400	14,400	0
100-51100-140	Citizen Per Diem	4,000	1,745	3,500	3,010	3,500	3,500	3,500	0
100-51100-151	FICA	1,102	1,079	1,102	826	1,102	1,102	1,102	0
100-51100-330	Training/Travel	400	130	400	0	0	400	400	0
100-51100-340	Operating Supplies/Expenses	5,000	6,846	7,000	6,942	7,400	7,000	7,000	0
Total Village Board		**24,902**	**23,900**	**26,402**	**21,578**	**26,402**	**26,402**	**26,402**	**0**

MUNICIPAL COURT

The Municipal Court for the Village of Cottage Grove handles local municipal ordinance, traffic and juvenile ordinance violations. The Court Clerk is shared with the Town of Cottage Grove Municipal Court.

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, postage and telephone.
100-51200-511	Worker's Compensation - Insurance for Judge and Court Clerk.
100-51200-520	Insurance - Public Official Bond for Judge and Court Clerk.
100-51200-810	Capital Equipment.

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

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
MUNICIPAL COURT									
100-51200-112	Judge's Salary	3,000	3,000	3,000	2,250	3,000	3,000	3,000	0
100-51200-120	Clerk's Wages	13,326	12,905	13,514	10,516	14,000	13,651	13,651	137
100-51200-151	FICA	1,249	1,030	1,263	763	1,300	1,274	1,274	11
100-51200-152	Retirement	906	877	892	718	924	928	928	36
100-51200-154	Health Insurance	0	2,552	3,402	2,791	3,402	3,689	3,689	287
100-51200-155	Life Insurance	198	156	198	156	198	227	227	29
100-51200-156	Disability Insurance	0	0	0	0	0	0	0	0
100-51200-210	Professional Services	4,900	7,378	4,900	3,930	4,900	4,900	4,900	0
100-51200-211	Peer Court	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0
100-51200-330	Training/Travel	1,380	684	1,380	386	1,000	1,380	1,380	0
100-51200-335	Dues/Subscriptions	765	820	850	840	850	850	850	0
100-51200-340	Operating Supplies/Expenses	1,850	1,870	1,850	860	1,200	1,850	1,600	(250)
100-51200-511	Worker's Comp	600	555	600	358	600	500	450	(150)
100-51200-520	Security Bond/Liability	250	220	200	755	701	700	600	400
100-51200-810	Capital Equipment	0	0	0	0	0		0	0
Total Municipal Court		**34,424**	**38,048**	**38,049**	**30,323**	**38,075**	**38,949**	**38,549**	**500**
LEGAL COUNSEL									
100-51300-210	Professional Services	70,000	64,847	65,000	37,993	60,000	65,000	60,000	(5,000)
Total Legal Counsel		**70,000**	**64,847**	**65,000**	**37,993**	**60,000**	**65,000**	**60,000**	**(5,000)**
CODIFICATION OF ORDINANCES									
100-51310-210	Professional Services	7,500	7,786	10,000	3,203	5,000	10,000	7,000	(3,000)
Total Codification of Ordinances		**7,500**	**7,786**	**10,000**	**3,203**	**5,000**	**10,000**	**7,000**	**(3,000)**

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 - 30% of the Administrators salary. The balance is charged as follows: 15% Treasury, 20% Water Utility, 20% Sewer Utility and 5% to TIDs #5, #6 and #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	In 2017, budget for a Long Range Facilities Plan (split 60/20/20 with utilities).
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

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
VILLAGE PRESIDENT									
100-51400-112	Salary	6,222	5,703	6,222	2,592	4,148	6,222	6,222	(1)
100-51400-151	FICA	476	436	476	198	317	476	476	(0)
100-51400-330	Training/Travel	100	0	100	0	0	100	100	0
100-51400-340	Operating Supplies/Expenses	100	118	100	105	150	150	150	50
Total Village President		**6,898**	**6,257**	**6,898**	**2,896**	**4,615**	**6,947**	**6,947**	**49**
ADMINISTRATION									
100-51410-111	Salary	46,350	52,655	33,900	29,466	33,900	34,239	34,239	339
100-51410-151	FICA	3,546	4,027	2,593	2,247	2,593	2,619	2,619	26
100-51410-152	Retirement	3,152	3,563	2,237	2,059	2,237	2,328	2,328	91
100-51410-153	Dental Insurance	228	253	156	197	156	166	166	10
100-51410-154	Health Insurance	3,211	3,403	2,125	1,594	2,125	2,214	2,214	89
100-51410-155	Life Insurance	38	35	29	37	29	32	32	3
100-51410-156	Disability Insurance	116	0	85	0	0	86	86	1
100-51410-210	Professional Services	0	0	9,000	0	9,000	15,000	15,000	6,000
100-51410-214	Data Processing	504	0	200	0	0	200	200	0
100-51410-320	Publication/Subscriptions/Dues	700	590	700	1,159	1,200	1,200	1,200	500
100-51410-330	Training/Travel	2,000	1,632	2,000	919	2,000	2,000	2,000	0
100-51410-332	Mileage	500	249	500	508	750	750	750	250
100-51410-340	Operating Supplies/Expenses	100	142	0	53	50	0	100	100
Total Administration		**60,445**	**66,549**	**53,525**	**38,239**	**54,040**	**60,833**	**60,933**	**7,408**

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. The balance is charged to the Water and Sewer Utilities respectively.
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 the Clerk/Treasurer Institute, 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 backup tapes 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 most likely be two elections in 2017.

100-51440-125	Wages - Part-time wages for election workers.
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.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
VILLAGE CLERK									
100-51420-111	Salary	47,988	50,388	53,957	36,137	53,957	43,632	43,632	(10,325)
100-51420-151	FICA	3,693	3,846	4,128	2,749	4,128	3,338	3,338	(790)
100-51420-152	Retirement	3,282	3,349	3,252	2,302	3,252	2,967	2,967	(285)
100-51420-153	Dental Insurance	815	638	1,126	526	1,126	1,286	1,286	160
100-51420-154	Health Insurance	3,211	1,783	5,946	3,569	5,946	14,553	14,553	8,607
100-51420-155	Life Insurance	220	176	188	130	188	151	151	(37)
100-51420-156	Disability Insurance	121	0	123	0	0	109	109	(14)
100-51420-214	Tech - Data - Internet	5,000	11,454	6,000	11,322	15,200	15,000	15,000	9,000
100-51420-240	Repair/Maintenance Contracts	0	544	500	605	557	500	500	0
100-51420-311	Postage	2,000	859	2,000	848	1,500	1,500	1,500	(500)
100-51420-320	Publications/Dues/Subscriptions	2,500	425	2,000	348	750	1,000	1,000	(1,000)
100-51420-330	Training/Travel	1,500	156	1,500	587	1,000	2,000	2,000	500
100-51420-332	Mileage	300	75	300	212	300	300	300	0
100-51420-340	Operating Supplies/Expenses	8,000	4,287	8,000	3,405	7,000	7,000	7,000	(1,000)
100-51420-810	Capital Equipment	0	0	7,000	239	500	0	0	(7,000)
Total Village Clerk		**78,630**	**77,980**	**96,020**	**62,980**	**95,404**	**93,335**	**93,335**	**(2,685)**
ELECTIONS									
100-51440-125	Poll Workers Wages	2,000	1,346	3,000	2,621	4,000	2,000	2,000	(1,000)
100-51440-311	Postage	200	0	300	200	400	200	200	(100)
100-51440-330	Training/Travel	300	23	500	291	600	500	500	0
100-51440-340	Operating Supplies/Expenses	1,500	2,547	2,500	1,601	3,500	1,500	1,500	(1,000)
Total Elections		**4,000**	**3,916**	**6,300**	**4,713**	**8,500**	**4,200**	**4,200**	**(2,100)**

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 Utility Billing Clerk - 20% and the Administrator - 15%.
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 and Accounting system support 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 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 - 2017 - Budget software (split 60/20/20 with utilities).

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 - 2017 - Full revaluation of properties located in the Village.
100-51530-340	Miscellaneous expenses related to the assessment of property, Monthly charge for internet link to property information.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
TREASURY									
100-51520-111	Salary	44,469	56,700	63,834	44,029	63,834	85,397	85,397	21,563
100-51520-151	FICA	3,409	4,335	4,883	3,360	4,883	6,533	6,533	1,650
100-51520-152	Retirement	3,030	3,822	4,110	3,026	4,110	5,807	5,807	1,697
100-51520-153	Dental Insurance	956	1,427	1,166	1,255	1,166	1,691	1,691	525
100-51520-154	Health Insurance	1,070	1,751	3,045	1,987	3,045	2,307	2,307	(738)
100-51520-155	Life Insurance	236	196	247	198	247	499	499	252
100-51520-156	Disability Insurance	111	0	156	0	0	213	213	57
100-51520-210	Professional Services	35,000	27,884	35,000	23,652	35,000	35,000	35,000	0
100-51520-311	Postage	2,000	1,584	2,000	810	1,500	2,000	2,000	0
100-51520-330	Training/Travel	1,500	525	1,500	305	750	1,500	1,500	0
100-51520-332	Mileage	300	273	300	0	300	300	300	0
100-51520-340	Operating Supplies/Expenses	1,500	768	1,500	1,900	1,900	1,800	1,800	300
100-51520-400	PSN Service Charges	350	408	350	150	350	350	350	0
100-51520-600	PSN Customer Fees	0	0	0	0	0	0	0	0
100-51520-810	Capital Equipment	0	0	0	0	0	5,000	8,000	8,000
Total Treasury		**93,931**	**99,672**	**118,091**	**80,671**	**117,085**	**148,397**	**151,397**	**33,306**
ASSESSMENT OF PROPERTY									
100-51530-210	Professional Services	17,500	15,990	17,500	10,131	17,500	96,000	96,000	78,500
100-51530-340	Operating Supplies/Expenses	500	230	500	250	500	500	500	0
Total Assessment of Property		**18,000**	**16,220**	**18,000**	**10,381**	**18,000**	**96,500**	**96,500**	**78,500**

VILLAGE HALL

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

100-51600-210	Professional Services - Cleaning service. In 2017 budget, $1,500 to improve ADA compliance.
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

New budget section for 2015. 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.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
VILLAGE HALL									
100-51600-210	Professional Services	2,850	2,575	12,000	11,044	12,000	13,500	13,500	1,500
100-51600-221	Electric/Heat	3,500	3,586	3,500	2,309	3,500	3,500	3,500	0
100-51600-222	Sewer/Water	500	375	500	156	500	500	500	0
100-51600-225	Telephone	3,000	1,914	3,000	1,159	3,000	3,000	3,000	0
100-51600-240	Maintenance Contracts	1,200	689	1,500	580	1,000	1,500	1,500	0
100-51600-340	Operating Supplies/Expenses	2,000	816	2,000	1,463	2,000	2,000	7,000	5,000
100-51600-350	Technology	2,000	2,158	0	778	689	0	0	0
100-51600-810	American Pride Campaign Expenses	0	0	0		0	0	0	0
Total Village Hall		**15,050**	**12,112**	**22,500**	**17,488**	**22,689**	**24,000**	**29,000**	**6,500**
MUNICIPAL SERVICES BUILDING									
100-51700-210	Professional Services	5,000	9,168	5,000	7,568	7,500	7,500	7,500	2,500
100-51700-221	Electric/Heat	20,000	25,455	30,000	20,725	35,000	35,000	35,000	5,000
100-51700-222	Sewer/Water	3,500	3,365	3,500	1,694	3,200	3,500	3,500	0
100-51700-225	Telephone	4,000	85	4,000	910	2,000	2,000	2,000	(2,000)
100-51700-240	Maintenance Contracts	1,500	600	2,500	618	1,500	1,500	1,500	(1,000)
100-51700-340	Operating Supplies/Expenses	1,500	4,057	3,000	2,312	3,000	3,000	6,000	3,000
100-51700-350	Technology	2,000	169	0	0	0	0	0	0
Total Municipal Services Building		**37,500**	**42,899**	**48,000**	**33,827**	**52,200**	**52,500**	**55,500**	**7,500**
FLYNN HALL									
100-51610-720	Contribution	2,000	2,568	2,200	1,262	2,200	2,200	2,200	0
Total Flynn Hall		**2,000**	**2,568**	**2,200**	**1,262**	**2,200**	**2,200**	**2,200**	**0**

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.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
OTHER GOVERNMENT									
100-51910-500	Taxes Due Others; Annexation	8,123	8,120	5,589	5,589	5,589	0	0	(5,589)
100-51910-510	Illegal Taxes, Refund, Bad Debts	0	0	0	0	0	0	0	0
Total Other Government		**8,123**	**8,120**	**5,589**	**5,589**	**5,589**	**0**	**0**	**(5,589)**
GENERAL INSURANCES									
100-51930-510	Property/Liability Insurance	13,500	16,279	5,783	12,408	11,500	11,500	11,600	5,817
100-51930-511	Workers Compensation Insurance	5,500	6,410	6,500	3,967	5,400	5,800	5,000	(1,500)
100-51930-512	Security Bond Insurance	150	190	150	145	150	150	150	0
Total General Insurances		**19,150**	**22,880**	**12,433**	**16,520**	**17,050**	**17,450**	**16,750**	**4,317**
CONTINGENT FUND									
100-51950-340	Contingent Fund	6,000	1,325	6,000	0	6,000	10,000	9,000	3,000
Total Contingent Fund		**6,000**	**1,325**	**6,000**	**0**	**6,000**	**10,000**	**9,000**	**3,000**
TOTAL GENERAL GOVERNMENT		**486,553**	**495,077**	**535,007**	**367,661**	**532,849**	**656,714**	**657,714**	**122,707**

POLICE DEPARTMENT

New budget section for 2015. The Joint Police Department was dissolved and a Village Only Police Department created.

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 - One Full Time and Two Part Time clerical 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

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
POLICE DEPARTMENT									
100-52100-114	Salaries	111,468	70,519	166,350	116,047	153,411	168,014	168,014	1,664
100-52100-115	Wages	442,665	455,131	454,298	348,104	467,803	532,204	490,449	36,151
100-52100-116	Overtime Wages	27,060	33,533	27,647	26,073	34,789	32,566	30,013	2,366
100-52100-120	Office Wages	74,620	73,956	75,754	51,597	75,754	78,176	80,340	4,586
100-52100-121	Overtime Office Wages	1,239	5,968	4,718	6,500	7,911	4,946	4,946	228
100-52100-125	Part Time Wages	0	0	0	6,528	8,947	4,000	4,000	4,000
100-52100-151	FICA	50,264	51,163	55,751	40,967	60,166	62,417	59,193	3,442
100-52100-152	Retirement	91,308	74,361	80,807	55,230	73,930	82,947	79,959	(848)
100-52100-153	Dental Insurance	16,344	12,913	16,051	11,503	16,051	18,240	17,184	1,133
100-52100-154	Health Insurance	212,984	171,718	175,568	128,682	175,568	193,503	184,573	9,005
100-52100-155	Life Insurance	1,306	857	1,353	974	1,353	1,599	1,599	246
100-52100-156	Disability Insurance	1,585	0	1,763	1,174	0	1,959	1,934	171
100-52100-210	Professional Services	59,500	79,052	19,000	1,786	1,800	19,000	19,000	0
100-52100-214	Data Processing	40,000	32,542	40,000	12,908	40,000	40,000	40,000	0
100-52100-225	Telephone	4,300	3,402	4,300	2,437	4,300	4,300	4,300	0
100-52100-240	Repair/Maintenance Equipment	2,000	1,964	2,000	1,395	2,000	2,000	2,000	0
100-52100-310	Office Supply	2,000	3,301	4,000	2,015	4,000	4,000	4,000	0
100-52100-311	Postage	500	695	600	312	400	600	600	0
100-52100-320	Pub/Sub/Dues	1,000	380	1,000	670	1,000	1,000	1,000	0
100-52100-330	Training/Travel	6,500	4,452	6,500	2,603	5,000	6,500	6,500	0
100-52100-332	Mileage	10,000	0	0	0	0	0	0	0
100-52100-340	Operating Supplies/Expenses	9,000	25,587	25,000	16,202	25,000	25,000	25,000	0
100-52100-342	Uniforms	15,000	6,699	10,000	6,866	10,000	10,000	10,000	0
100-52100-380	Vehicle Repair	20,000	13,240	10,000	2,694	5,000	7,000	7,000	(3,000)
100-52100-385	Motor Fuel	30,000	13,850	30,000	7,279	10,000	18,000	18,000	(12,000)
100-52100-510	Police Professional Liability	15,000	13,000	13,000	12,748	13,000	13,000	13,000	0
100-52100-511	Workers Compensation Insurance	30,000	25,894	27,000	16,031	27,000	27,000	22,000	(5,000)
100-52100-514	Auto Insurance	0	0	0	0				0
100-52100-530	Facility Lease	0	0	0	0				0
100-52100-535	Water/Sewer/Electric	0	0	0	0				0
100-52100-540	Janitorial Services	0	0	0	79				0
100-52100-545	Facility Maintenance	0	0	0	0				0
100-52100-600	K9 Expenses	0	6,873.71	0	0				0
100-52100-810	Capital Equipment	0	0	0	7,534	7,534			0
100-52100-820	Capital Improvement	0	0	0	0				0
	Contingency	43,914	0	0	0	0	0	0	0
Total Police Department		**1,319,557**	**1,181,051**	**1,252,460**	**886,938**	**1,231,717**	**1,357,969**	**1,294,603**	**42,143**

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 three Village citizens.

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.

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.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
POLICE COMMISSION									
100-52110-112	Salaries	2,000	860	1,500	0	200	1,500	1,500	0
100-52110-210	Professional Services	7,500	1,235	5,000	0	500	5,000	5,000	0
100-52110-340	Supplies	500	0	500	0	0	500	500	0
Total Police Commission		**10,000**	**2,095**	**7,000**	**0**	**700**	**7,000**	**7,000**	**0**
SCHOOL PATROL/CROSSING GUARDS									
100-52150-125	Wages	24,000	28,980	28,000	16,979	28,000	28,000	28,000	0
100-52150-151	FICA	1,836	2,217	2,142	1,299	2,142	2,142	2,142	0
100-52150-340	Operating Supplies/Expenses	1,000	946	1,000	589	800	800	800	(200)
Total School Patrol		**26,836**	**32,143**	**31,142**	**18,867**	**30,942**	**30,942**	**30,942**	**(200)**
FIRE DEPARTMENT									
100-52200-340	Operating Supplies/Expenses	65,000	67,845	65,000	35,071	59,000	62,175	62,175	(2,825)
100-52200-810	Capital Equipment	0	0	0	0	0	0	0	0
Total Fire Department		**65,000**	**67,845**	**65,000**	**35,071**	**59,000**	**62,175**	**62,175**	**(2,825)**

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 such as resurfacing the parking lot.

EMERGENCY GOVERNMENT

Emergency Government is a joint venture between the Village and Town of Cottage Grove with the Village share at 50%. Members of the perspective boards sit on both committees overseeing the operations.

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.

100-52400-125	Part-Time Wages - Erosion Control Officer
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

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
EMERGENCY SERVICES BUILDING									
100-52210-210	Professional Services	0	0	0	0	0	0	0	0
100-52210-221	Elec/Heat	13,000	9,096	13,000	5,085	12,000	13,000	13,000	0
100-52210-222	Water/Sewer	1,100	1,556	1,100	371	1,000	1,100	1,100	0
100-52210-340	Operating Supplies/Expenses	4,413	10,464	8,885	6,388	8,885	8,605	8,605	(281)
100-52210-820	Capital Improvements/Maintenance	7,500	7,000	7,000	7,000	7,000	7,000	7,000	0
Total Emergency Services Building		**26,013**	**28,116**	**29,985**	**18,845**	**28,885**	**29,705**	**29,705**	**(281)**
HYDRANT RENTAL									
100-52220-210	Hydrant Rental Paid to Water Utility	0	0	0	0	0	0	0	0
Total Hydrant Rental		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
EMERGENCY GOVERNMENT									
100-52300-340	Operating Supplies/Expenses	750	465	750	283	500	750	750	0
Total Emergency Government		**750**	**465**	**750**	**283**	**500**	**750**	**750**	**0**
BUILDING INSPECTION									
100-52400-125	Wages	1,800	2,475	2,200	0	0	0	0	(2,200)
100-52400-151	FICA	138	189	0	0	0	0	0	0
100-52400-210	Professional Services	35,000	59,556	45,000	41,560	48,000	45,000	50,500	5,500
100-52400-340	Operationg Supplies/Expenses	500	943	500	223	400	500	500	0
100-52400-511	Workers Compensation Insurance	100	50	100	31	60	60	50	(50)
Total Building Inspection		**37,538**	**63,213**	**47,800**	**41,813**	**48,460**	**45,560**	**51,050**	**3,250**

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.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
ELECTRICAL INSPECTION									
100-52420-125	Professional Services	15,000	19,056	20,000	11,068	15,000	15,000	15,000	(5,000)
Total Electrical Inspection		**15,000**	**19,056**	**20,000**	**11,068**	**15,000**	**15,000**	**15,000**	**(5,000)**
PLUMBING INSPECTION									
100-52430-125	Professional Services	15,000	17,050	20,000	11,318	15,000	15,000	15,000	(5,000)
Total Plumbing Inspection		**15,000**	**17,050**	**20,000**	**11,318**	**15,000**	**15,000**	**15,000**	**(5,000)**
FIRE INSPECTION									
100-52440-125	Professional Services	0	0	0	0	0	0	0	0
100-52440-151	FICA	0	0	0	0	0	0	0	0
Total Fire Inspection		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
HVAC INSPECTION									
100-52450-125	Professional Services	15,000	17,025	20,000	9,228	12,000	15,000	15,000	(5,000)
Total HVAC Inspection		**15,000**	**17,025**	**20,000**	**9,228**	**12,000**	**15,000**	**15,000**	**(5,000)**
EMERGENCY MEDICAL SERVICES									
100-52500-210	Contracted/Profl Svcs	220,515	220,515	210,266	216,091	216,091	225,000	225,000	14,734
100-52500-340	Operating Supplies/Expenses	0	5,657	0	0	0	0	0	0
Total Emergency Medical Services		**220,515**	**226,172**	**210,266**	**216,091**	**216,091**	**225,000**	**225,000**	**14,734**
EMERGENCY RADIOS									
100-52575-000	DaneCom Emergency Radio System	18,000	0	8,029	0	0	11,711	11,711	3,682
Total Emergency Radios		**18,000**	**0**	**8,029**	**0**	**0**	**11,711**	**11,711**	**3,682**

STATE WEIGHTS AND MEASUREMENTS INSPECTIONS

State Weights and Measurements Inspections

100-52600-210	Professional Services

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
STATE - WEIGHTS & MEASURES INSPECTIONS									
100-52600-210	Professional Services	1,600	1,600	1,600	1,600	1,600	1,600	1,600	0
Total State - Weights & Measures Inspection		**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**0**
TOTAL PUBLIC SAFETY		**1,770,809**	**1,655,831**	**1,714,032**	**1,251,119**	**1,659,895**	**1,817,412**	**1,759,535**	**45,503**

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.
100-53100-120	Technicians wages - 2016 - consolidated wages here from municipal garage and street maintenance categories.
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.
100-53100-214	Data Processing
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. Engineering costs for projects are included with the cost of the project.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
PUBLIC WORKS ADMINISTRATION									
100-53100-111	Salary	22,313	24,617	50,547	37,212	49,986	51,052	51,052	505
100-53100-120	Wages	2,430	6,063	84,585	64,884	86,404	95,607	95,607	11,022
100-53100-121	O/T Wages	0		13,432	6,176	8,412	13,789	13,789	357
100-53100-130	Office Wages	0		2,466	1,361	1,762	2,492	2,492	26
100-53100-151	FICA	1,893	2,075	12,207	8,257	11,212	12,465	12,465	258
100-53100-152	Retirement	1,683	1,845	10,532	7,503	9,673	11,080	11,080	548
100-53100-153	Dental Insurance	440	440	3,829	2,715	3,829	4,033	4,033	204
100-53100-154	Health Insurance	5,327	4,943	44,367	30,559	44,367	45,822	45,822	1,455
100-53100-155	Life Insurance	131	46	548	420	548	706	706	158
100-53100-156	Disability Insurance	56	0	393	0	393	401	401	8
100-53100-210	Professional Services	200	1,219	200	69	200	200	200	0
100-53100-214	Data Processing	227	218	0	0	0	0	0	0
100-53100-225	Telephone	0	0	3,600	1,063	3,600	3,600	3,600	0
100-53100-240	Repair/Maintenance Contract	1,750	786	1,750	2,689	6,438	3,000	3,000	1,250
100-53100-320	Pub/Sub/Dues	250	492	500	204	500	500	500	0
100-53100-330	Training/Travel	3,100	2,183	3,600	3,070	3,600	3,600	3,600	0
100-53100-332	Mileage	50	0	50	0	50	50	50	0
100-53100-340	Operating Supplies/Expenses	5,500	6,162	6,000	5,076	6,000	6,500	6,000	0
100-53100-810	Capital Equipment	0	0	0	0	0	0	0	0
Total Public Works Administration		**45,350**	**51,090**	**238,606**	**171,260**	**236,974**	**254,898**	**254,398**	**15,792**
ENGINEERING									
100-53110-210	Professional Services	29,000	15,854	20,000	10,160	20,000	20,000	16,000	(4,000)
Total Engineering		**29,000**	**15,854**	**20,000**	**10,160**	**20,000**	**20,000**	**16,000**	**(4,000)**

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 for 225 Bonnie Road only

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
MUNICIPAL GARAGE									
100-53200-120	Wages	16,302	16,339	0	0	0	0	0	0
100-53200-121	O/T Wages	2,351	2,526	0	0	0	0	0	0
100-53200-125	P/T Wages	0	0	0	0	0	0	0	0
100-53200-151	FICA	1,427	1,427	0	0	0	0	0	0
100-53200-152	Retirement	1,268	1,277	0	0	0	0	0	0
100-53200-153	Dental Insurance	446	446	0	0	0	0	0	0
100-53200-154	Health Insurance	5,472	5,272	0	0	0	0	0	0
100-53200-155	Life Insurance	75	60	0	0	0	0	0	0
100-53200-156	Disability Insurance	47	0	0	0	0	0	0	0
100-53200-221	Electric/Heat	0	3,333	2,100	880	2,100	2,100	2,100	0
100-53200-222	Water/Sewer	0	428	500	149	500	500	500	0
100-53200-225	Telephone	2,300	2,588	0	498	498	0	0	0
100-53200-330	Training/Travel	400	0	0	0	0	0	0	0
100-53200-340	Operating Supplies/Expense	10,500	12,119	0	1,149	1,207	1,000	1,000	1,000
Total Municipal Garage		**40,588**	**45,814**	**2,600**	**2,676**	**4,305**	**3,600**	**3,600**	**1,000**

STREET MAINTENANCE

Provides for the maintenance of village roads, equipment, vehicles and street cleaning. 2016 – all salary, wages and benefits accounts consolidated into the Public Works Administration section.

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. 2017- increase for maintenance on Sweeper/Vactor Truck.
100-53300-370	Roadway Supplies – salt for roads. 2017 – decrease due to stock on hand.
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

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
STREET MAINTENANCE									
100-53300-111	Salary	22,313	28,150	0	0	0	0	0	0
100-53300-120	Wages	69,866	70,025	0	0	0	0	0	0
100-53300-121	O/T Wages	10,077	10,825	0	0	0	0	0	0
100-53300-151	FICA	7,823	7,996	0	0	0	0	0	0
100-53300-152	Retirement	6,953	7,149	0	0	0	0	0	0
100-53300-153	Dental Insurance	2,353	2,353	0	0	0	0	0	0
100-53300-154	Health Insurance	28,777	26,827	0	0	0	0	0	0
100-53300-155	Life Insurance	451	301	0	0	0	0	0	0
100-53300-156	Disability Insurance	256	0	0	0	0	0	0	0
100-53300-210	Professional Services	1,000	98	200	180	200	200	200	0
100-53300-230	Repair Contracts	91,800	83,264	100,000	22,425	100,000	100,000	97,000	(3,000)
100-53300-330	Training/Travel	100	318	0	0	0	0	0	0
100-53300-340	Operating Supplies/Expenses	9,700	8,867	20,200	12,745	20,200	25,000	25,000	4,800
100-53300-370	Roadway Supplies	88,000	70,980	69,500	36,173	60,000	70,000	67,000	(2,500)
100-53300-380	Vehicle Maintenance/Supplies	8,000	9,795	8,000	4,232	8,000	8,000	8,000	0
100-53300-385	Vehicle Fuel	23,000	12,587	20,000	7,348	20,000	20,000	15,000	(5,000)
100-53300-510	Property/Liability Insurance	9,000	8,279	3,066	6,385	6,900	7,800	6,500	3,434
100-53300-511	Workers Compensation Insurance	5,000	4,795	5,000	2,971	4,000	4,000	4,000	(1,000)
100-53300-514	Auto Insurance	0	0	0	0	0	0	0	0
Total Street Maintenance		**384,469**	**352,610**	**225,966**	**92,459**	**219,300**	**235,000**	**222,700**	**(3,266)**

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. 2016 - increased to incorporate sidewalk plan for continued maintenance and repair.

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 - Initiate new storm water management practices as required by Department of Natural Resources

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
TRAFFIC CONTROL									
100-53300-900	Recycling Costs	0	0	0	0	0	0	0	0
100-53400-221	Electricity	1,000	1,340	1,300	817	1,300	1,300	1,300	0
100-53400-340	Operating Supplies/Expense	5,500	5,853	7,500	5,692	7,500	7,500	7,000	(500)
100-53400-370	Roadway Supplies	5,000	3,635	5,000	4,866	5,819	5,000	5,000	0
Total Traffic Control		**11,500**	**10,827**	**13,800**	**11,374**	**14,619**	**13,800**	**13,300**	**(500)**
STREET LIGHTING									
100-53420-221	Electric	85,000	82,840	81,000	55,880	81,000	81,000	81,000	0
Total Street Lighting		**85,000**	**82,840**	**81,000**	**55,880**	**81,000**	**81,000**	**81,000**	**0**
SIDEWALKS									
100-53430-210	New Sidewalk Construction	5,500	5,419	7,500	7,500	7,500	7,500	7,500	0
100-53430-230	Repair Contracts	2,000	1,806	0	0	0	0	0	0
Total Sidewalks		**7,500**	**7,225**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**0**
STORM SEWERS									
100-53440-210	Professional Services	9,000	2,560	7,000	570	7,000	60,000	5,000	(2,000)
100-53440-230	Repair Contracts	0	0	1,500	125	1,500	75,000	1,500	0
100-53440-340	Operating Supplies/Expense	1,500	2,105	500	1,074	1,074	500	500	0
100-53440-820	DNR Storm Water Management	5,800	5,443	5,987	8,860	8,860	17,000	17,000	11,013
Total Storm Sewers		**16,300**	**10,107**	**14,987**	**10,629**	**18,434**	**152,500**	**24,000**	**9,013**

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, 2014 moved to an individual fee on the property tax bill
100-53620-340	Operating Supplies and Expense - Dane County Compost costs

SANITARY LANDFILL

Provides for testing and maintenance of Natvig Landfill.

100-53630-210	Professional Services - Legal & Monitoring of Landfill 2017 - Abandoning a well and digging a new one.
100-53630-240	Maintenance and Repair Contract

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
REFUSE COLLECTION									
100-53620-295	Garbage Contract	224,000	221,479	240,000	114,172	228,343	237,360	237,360	(2,640)
100-53620-296	Recycle Contract	0	91,138	107,544	48,822	107,544	109,220	109,220	1,676
100-53620-340	Operating Supplies/Expense	6,710	0	6,500	2,081	6,500	6,500	6,500	0
Total Refuse Collection		**230,710**	**312,618**	**354,044**	**165,075**	**342,387**	**353,080**	**353,080**	**(964)**
SANITARY LANDFILL									
100-53630-210	Professional Services	8,000	8,328	8,000	4,061	8,000	11,160	11,160	3,160
100-53630-240	Maintenance/Repair Contract	0	0	0	0	0	0	0	0
Total Sanitary Landfill		**8,000**	**8,328**	**8,000**	**4,061**	**8,000**	**11,160**	**11,160**	**3,160**
TOTAL PUBLIC WORKS DEPARTMENT		**858,417**	**897,313**	**966,503**	**531,073**	**952,519**	**1,132,538**	**986,738**	**20,235**

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.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
HEALTH AND HUMAN SERVICES									
100-54500-720	Colonial Club Senior Services	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0
Total Health and Human Services		**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**0**
TOTAL HEALTH AND HUMAN SERVICES		**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**0**

PARKS AND PLAYGROUNDS

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

100-55200-125	Wages - includes 2% of the public works crew which maintains parks including, mowing, trimming, cleaning restrooms, and minor repairs to facilities.
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. 2017 - $14,500 for ADA evaluations of all Village Parks.
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, brooms, rakes, shovels, cleaning supplies, weed eater, lights bulbs, etc.
100-55200-350	Maintenance and Repair Supplies - Expenses on mowing and trimming equipment
100-55200-360	Turf Services
100-55200-385	Vehicle Fuel - Fuel for village truck utilized by the Parks and Recreation Department
100-55200-510	Property Insurance - covers parks portion of premium
100-55200-700	Ice Rink
100-55200-810	Capital Equipment
100-55200-820	Capital Improvements. 2017 - $15,000 for construction of shade structures at Bakken Park. $7,500 to be levied here, $7,500 to come from reserves based on prior year's golf outing income.

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
PARKS AND PLAYGROUNDS									
100-55200-125	Wages	4,658	6,125	5,572	4,222	5,572	6,535	6,535	963
100-55200-151	FICA	408	408	488	318	488	500	500	12
100-55200-152	Retirement	362	365	421	289	421	444	444	23
100-55200-153	Dental Insurance	128	128	163	110	163	172	172	9
100-55200-154	Health Insurance	1,563	1,507	1,903	1,281	1,903	1,967	1,967	64
100-55200-155	Life Insurance	21	17	26	19	26	35	35	9
100-55200-156	Disability Insurance	13	0	16	0	0	16	16	0
100-55200-210	Professional Services	3,000	4,562	3,000	1,937	3,000	32,500	17,500	14,500
100-55200-221	Electric	5,040	4,768	5,040	2,613	5,040	5,040	5,040	0
100-55200-222	Water/Sewer	2,000	2,928	2,000	988	2,364	2,000	2,000	0
100-55200-225	Telephone	600	1,724	1,350	1,175	1,350	1,600	1,600	250
100-55200-320	Pub/Sub/Dues	500	165	500	0	500	500	500	0
100-55200-330	Training/Travel	500	1,012	1,200	1,299	1,299	1,200	1,200	0
100-55200-340	Operating Supplies/Expenses	7,000	7,251	7,000	4,700	7,000	8,000	7,000	0
100-55200-350	Maintenance/Repair Supplies	5,000	4,832	5,000	4,514	5,000	6,000	6,000	1,000
100-55200-360	Turf Services	7,575	12,415	10,000	9,363	10,000	10,000	10,000	0
100-55200-385	Vehicle Fuel	2,550	1,348	2,550	1,103	2,550	2,550	2,550	0
100-55200-510	Property Insurance	800	1,485	1,061	12	1,061	1,061	1,061	0
100-55200-700	Ice Rink	1,000	845	1,000	(191)	1,000	1,000	1,000	0
100-55200-810	Capital Equipment	2,000	821	2,000	100	2,000	2,000	2,000	0
100-55200-820	Capital Improvements	2,000	0	30,000	26,633	30,000	30,000	27,000	(3,000)
Total Parks and Playgrounds		**46,718**	**52,706**	**80,290**	**60,484**	**80,737**	**113,120**	**94,120**	**13,830**

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
100-55310-120	Recreation Clerical Wages - includes Recreation Supervisor and portion of Administrative Assistant
100-55310-125	Part Time Wages - Part Time Recreation employees
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.
100-55310-240	Repair and Maintenance Contracts
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.
100-55310-332	Mileage Reimbursement - For use of personal vehicle for Village business
100-55310-340	Operating Supplies and Expenses
100-55310-341	Baseball & Softball
100-55310-342	Basketball
100-55310-343	Softball
100-55310-344	Youth Enrichment
100-55310-345	Adult Enrichment
100-55310-346	Football
100-55310-347	Golf
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

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
RECREATION PROGRAMS									
100-55310-111	Director's Salary	55,825	55,992	58,800	43,278	58,800	59,388	59,388	588
100-55310-120	Clerical Wages	45,078	45,323	45,754	33,818	45,754	50,656	50,656	4,902
100-55310-125	Wages	12,776	3,428	8,600	1,656	8,600	5,200	5,200	(3,400)
100-55310-151	FICA	8,696	8,200	8,656	6,286	8,656	8,816	8,816	160
100-55310-152	Retirement	6,861	6,860	6,901	5,309	6,901	7,483	7,483	582
100-55310-153	Dental Insurance	1,973	1,973	2,052	1,539	2,052	2,160	2,160	108
100-55310-154	Health Insurance	24,893	24,437	24,702	18,526	24,702	25,569	25,569	867
100-55310-155	Life Insurance	208	158	201	153	201	209	209	8
100-55310-156	Disability Insurance	245	0	254	0	0	267	267	13
100-55310-208	Professional Services-Umpires	5,500	0	0	0	0	0	0	0
100-55310-209	Professional Services-Instructors/Staff	18,500	0	0	0	0	0	0	0
100-55310-210	Professional Services-Engineering	1,000	0	1,000	0	1,000	1,000	1,000	0
100-55310-220	Activenet Fees	2,000	2,135	2,000	4,839	4,800	2,700	2,700	700
100-55310-225	Telephone	800	591	800	1,025	1,000	900	900	100
100-55310-320	Pub/Sub/Dues	600	397	600	604	600	600	600	0
100-55310-330	Training/Travel	600	876	1,200	879	1,200	1,200	1,200	0
100-55310-331	Concessions	0	0	1,500	2,195	2,200	1,500	1,500	0
100-55310-340	Operating Supplies/Expense	9,000	9,546	8,000	7,840	8,000	8,000	8,000	0
100-55310-341	Baseball & Softball	12,000	14,145	13,000	18,151	18,200	14,500	14,500	1,500
100-55310-342	Basketball	7,500	13,831	10,500	11,010	11,200	8,400	8,400	(2,100)
100-55310-343	Softball	0	0	0	0	0	0	0	0
100-55310-344	Youth Enrichment	4,500	30,261	26,000	26,448	26,946	31,500	31,500	5,500
100-55310-345	Adult Enrichment	1,000	8,492	3,500	2,624	3,500	6,000	6,000	2,500
100-55310-346	Football	10,000	11,243	10,000	5,682	10,000	7,000	7,000	(3,000)
100-55310-347	Golf	0	5,817	0	0	0	0	0	0
100-55310-348	Tennis	500	2,072	2,100	2,439	2,500	2,500	2,500	400
100-55310-349	Volleyball	2,200	8,138	4,500	2,122	4,500	3,500	3,500	(1,000)
100-55310-350	Teener/Legion Baseball Program	4,000	3,316	4,000	3,358	4,000	4,000	4,000	0
100-55310-351	Senior Program Activities			2,000	0	2,000	2,000	2,000	0
100-55310-511	Workers Compensation	3,500	2,726	3,000	1,678	3,000	3,000	2,500	(500)
Total Recreation Programs		**239,755**	**259,957**	**249,620**	**201,457**	**260,312**	**258,049**	**257,549**	**7,929**

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 - 2016, addition of 3 half time employees, March through November
100-55400-151	Employer share of social security and medicare
100-55400-152	Retirement - Employer share through State plan
100-55400-340	Operating Supplies and Expenses
100-55400-350	Professional Services
100-55400-510	Property and Worker's Compensation Insurance

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
ATHLETIC FACILITIES									
100-55400-125	P/T Wages	18,500	17,279	62,000	36,485	45,000	66,564	66,564	4,564
100-55400-151	FICA	1,415	1,322	4,743	2,791	3,445	5,092	5,092	349
100-55400-152	Retirement	0	0	0	0	0	0	0	0
100-55400-340	Operating Supplies/Expense	2,100	0	0	0	0	0	0	0
100-55400-350	Professional Services	2,000	0	0	0	0	0	0	0
100-55400-510	Property and Worker's Comp Ins	0	0	0	0	0	0	0	0
100-55400-820	Capital Improvement	0	0	0	0	0	0	0	0
100-55430-510	Insurances - Property/Liability	0	0	0	0	0	0	0	0
100-55430-511	Workers Compensation Insurance	0	0	200	0	0	0	0	(200)
Total Athletic Facilities		**24,015**	**18,601**	**66,943**	**39,276**	**48,445**	**71,656**	**71,656**	**4,713**
TOTAL CULTURE AND RECREATION		**310,488**	**331,264**	**396,853**	**301,217**	**389,494**	**442,825**	**423,325**	**26,472**

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: 20% General - Planning, 20% General - Economic Dev, 15% to each utility, 10% to each TID.
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
100-56300-250	Joint with Town of Sun Prairie
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: 20% General - Planning, 20% General - Economic Development, 15% to each utility, 10% to each TID.
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
100-56700-340	Operating Supplies/Expenses
100-56700-450	CDA Projects

GENERAL FUND - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	2017 BUDGET - Committee Approved	Current Draft Budget	Current Draft Variance from Prior Year Budget
PLANNING									
100-56300-120	Planning Salaries	13,195	13,232	13,393	9,860	13,393	13,527	13,527	134
100-56300-151	FICA	1,009	965	1,025	704	1,025	1,035	1,035	10
100-56300-152	Retirement	897	898	884	680	884	920	920	36
100-56300-153	Dental Insurance	293	294	305	229	305	322	322	17
100-56300-154	Health Insurance	3,552	3,552	3,523	2,643	3,523	3,638	3,638	115
100-56300-155	Life Insurance	17	0	17	0	17	18	18	1
100-56300-156	Disability Insurance	33	0	33	0	0	18	18	(15)
100-56300-170	Training/Travel	750	30	750	0	750	750	750	0
100-56300-210	Professional Services	6,500	8,987	8,000	322	500	8,000	500	(7,500)
100-56300-250	Jt with Town of Sun Prairie	0	0	0	0	0	0	0	0
100-56300-340	Operating Supplies/Expenses	1,000	655	1,000	682	1,000	1,000	1,000	0
100-56400-210	Zoning Professional Services	0	322	500	0	500	500	500	0
Total Planning		**27,246**	**28,934**	**29,430**	**15,118**	**21,897**	**29,727**	**22,227**	**(7,203)**
ECONOMIC DEVELOPMENT									
100-56700-100	Village Website	500	242	0	90	90	0	0	0
100-56700-120	Economic Development Salaries	13,195	13,232	13,393	9,860	13,393	13,527	13,527	134
100-56700-151	FICA	1,009	965	1,025	704	1,025	1,035	1,035	10
100-56700-152	Retirement	897	898	884	680	884	920	920	36
100-56700-153	Dental Insurance	293	294	305	229	305	322	322	17
100-56700-154	Health Insurance	3,552	3,552	3,523	2,643	3,523	3,638	3,638	115
100-56700-155	Life Insurance	17	0	17	0	17	18	18	1
100-56700-156	Disability Insurance	33	0	33	0	0	34	34	1
100-56700-210	Professional Services	5,000	3,937	0	2,200	2,000	2,000	2,000	2,000
100-56700-270	Econ Devel. Donation	0	0	0	0	0	0	0	0
100-56700-340	Econ Devel. Operating Sup/Expense	2,002	370	1,000	314	1,000	1,000	1,000	0
100-56700-450	CDA Projects	0	0	5,000	0	5,000	5,000	5,000	0
Total Economic Development		**26,498**	**23,490**	**25,180**	**16,719**	**27,237**	**27,493**	**27,493**	**2,313**
TOTAL PLANNING AND ECONOMIC DEVELOPMENT		**53,744**	**52,424**	**54,610**	**31,837**	**49,134**	**57,220**	**49,720**	**(4,890)**
TOTAL GENERAL FUND EXPENSES		**3,492,011**	**3,443,909**	**3,679,005**	**2,494,907**	**3,595,891**	**4,118,708**	**3,889,032**	**210,027**

PUBLIC RELATIONS - FUND 201

The Village cable operation and Village website provide the public access to meetings, programs of public interest and notices. The village's cable franchise fees support this budget.

201-51620-125	Part-Time Wages
201-51620-140	Citizens Per Diem
201-51620-151	Employer share of social security and medicare
201-51620-152	Retirement - Employee and Employer share through State plan
201-51620-155	Life Insurance - Employer share through State plan
201-51620-156	Disability Insurance - Employer share through State plan
201-51620-210	Professional Services
201-51620-240	Maintenance and Equipment Repair
201-51620-330	Training and Travel
201-51620-340	Operating Supplies and Expenses
201-51620-810	Capital Equipment
201-51620-840	Equipment Purchases

PUBLIC RELATIONS - 201

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
INTERGOVERNMENTAL AID								
201-43800-000	Town of Cottage Grove Share	0	0	0	0	0	0	0
Total Intergovernmental Aid		**0**	**0**	**0**	**0**	**0**	**0**	**0**
LICENSES & PERMITS								
201-44130-000	Franchise Fees	35,000	49,092	40,000	25,036	49200	45,000	5,000
Total Licenses & Permits		**35,000**	**49,092**	**40,000**	**25,036**	**49,200**	**45,000**	**5,000**
OTHER EARNINGS GENERAL GOVERNMENT								
201-46112-000	Other Earnings General Government	0	0	0	0			0
Total Other Earnings General Government		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE								
201-48110-000	Interest on Investments	400	1,099	500	838	1200	1,000	500
Total Miscellaneous Revenue		**400**	**1,099**	**500**	**838**	**1,200**	**1,000**	**500**
TOTAL PUBLIC RELATIONS REVENUE:		**35,400**	**50,191**	**40,500**	**25,874**	**50,400**	**46,000**	**5,500**

EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
WORKERS COMPENSATION INSURANCE								
201-51600-511	Workers Compensation Insurance	120	101	100	74	100	100	0
Total Workers Compensation Insurance		**120**	**101**	**100**	**74**	**100**	**100**	**0**
GENERAL & ADMINISTRATIVE								
201-51620-111	Committee Pay	0	0	0	0			
201-51620-125	P/T Wages	2,912	2,117	2,956	1,792	2956	7,573	4,617
201-51620-140	Citizens Per Diem	250	130	250	0	100	200	(50)
201-51620-151	FICA	223	162	226	137	226	579	353
201-51620-152	Retirement	198	0	195	0	195	515	320
201-51620-153	Dental Insurance	0	0	0	0	0	0	0
201-51620-154	Health Insurance	0	0	0	0	0	0	0
201-51620-155	Life Insurance	0	0	0	0	0	0	0
201-51620-156	Disability Insurance	0	0	0	0	0	0	0
201-51620-210	Professional Services	0	0	0	0	0	0	0
201-51620-240	Repair Equipment	0	0	0	0	0	0	0
201-51620-330	Training and Travel	0	0	0	190	190	250	250
201-51620-340	Operating Supplies/Expense	1,000	1,055	1,000	6,823	6500	1,000	0
201-51620-810	Capital Equipment	0	1,889	1,000	0	0	1,000	0
201-51620-840	Capital Equipment - Purchase	0	770	0	9,478	9500	0	0
Total General & Administrative		**4,583**	**6,123**	**5,627**	**18,419**	**19,667**	**11,118**	**5,491**
TOTAL PUBLIC RELATION EXPENSES:		**4,703**	**6,224**	**5,727**	**18,493**	**19,767**	**11,218**	**5,491**

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 - 20% of Village Forester wages
	Overtime Wages - 20% of Village Forester overtime wages
202-56110-151	Employer share of social security and medicare
	Retirement - 20% of Village Forester retirement.
	Dental Insurance - 20% of Village Forester dental insurance
	Health Insurance - 20% of Village Forester health insurance
	Life Insurance - 20% of Village Forester life insurance
	Disability Insurance - 20% of Village Forester life insurance
202-56110-210	Professional Services
202-56110-340	Operating Supplies and Expenses - Replacement plantings, tree gap plantings, maintenance and equipment and membership dues

STREET TREE - 202

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
TAXES								
202-41110-000	General Property Taxes	9,600	9,600	24,193	24,193	24193	26,478	2,285
Total Taxes		**9,600**	**9,600**	**24,193**	**24,193**	**24,193**	**26,478**	**2,285**
INTERGOVERNMENTAL AID								
202-43270-000	Grants	0	0	0	0	0	0	0
Total Intergovernmental Aid		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PUBLIC CHARGES FOR SERVICE								
202-46810-000	Street Tree Fees	0	0	0	0	0	0	0
Total Public Charges For Service		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE								
202-48110-000	Interest on Investments	0	0	0	0	0	0	0
202-48500-000	Donations	0	0	0	448	448	0	0
Total Miscellaneous Revenue		**0**	**0**	**0**	**448**	**448**	**0**	**0**
OTHER FINANCING SOURCES								
202-49100-000	Transfers From General Fund	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL STREET TREES FUND REVENUES		**9,600**	**9,600**	**24,193**	**24,641**	**24,641**	**26,478**	**2,285**

EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
FORESTRY								
202-56110-125	P/T Board Wages	0	0	0	0	0	0	0
202-56110-140	Wages	0	0	9,960	7,332	9,960	10,059	99
202-56110-150	O/T Wages	0	0	1,437	269	1437	1,451	14
202-56110-151	FICA	0	0	872	591	872	880	8
202-56110-152	Retirement	0	0	752	537	752	783	31
202-56110-153	Dental Insurance	0	0	104	0	104	110	6
202-56110-154	Health Insurance	0	0	1,417	1,063	1417	1,476	59
202-56110-155	Life Insurance	0	0	23	0	23	23	0
202-56110-156	Disability Insurance	0	0	28	0	0	29	1
202-56110-210	Professional Services	1,200	1,149	1,200	4,176	1200	3,268	2,068
202-56110-211	Governor Taylor Project	0	0	0	0	0	0	0
202-56110-340	Operating Supplies/Expenses	8,400	8,250	8,400	4,581	8400	8,400	0
Total Forestry		**9,600**	**9,399**	**24,193**	**18,550**	**24,165**	**26,478**	**2,285**
OTHER FINANCING USES								
202-59100-900	Transfer To General Fund	0	0	0	0	0	0	0
Total Other Financing Uses		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL STREET TREES FUND EXPENSES		**9,600**	**9,399**	**24,193**	**18,550**	**24,165**	**26,478**	**2,285**

PARK DEVELOPMENT FEE FUND - 205

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
INTERGOVERNMENTAL AID								
205-43550-000	Grant Fund	0	0	0	0	0	0	0
Total Intergovernmental Aid		**0**	**0**	**0**	**0**	**0**	**0**	**0**
DEVELOPER FEES								
205-45202-000	Community Park Dev Fees	0	0	0	0	0	0	0
205-45203-000	Coyle/Highland Park Dev	0	0	0	256	256	0	0
205-45204-000	Quarry Ridge Park Dev	0	0	0	0	0	0	0
205-45205-000	Northlawn Park Dev Fees	0	0	0	0	0	0	0
205-45206-000	Willow Run Dev Fees	0	0	0	0	0	0	0
205-45207-000	RG Huston Park Dev Fees	0	0	0	0	0	0	0
205-45208-000	Willow Run park Dev Fees	0	0	0	0	0	0	0
205-45209-000	Westlawn Park Dev Fees	0	1,024	0	1,024	1024	0	0
205-45210-000	Southlawn Park Dev Fees	0	256	0	0	0	0	0
205-45211-000	Coyle South Park Dev Fees	0	751	0	256	256	0	0
205-45212-000	4th Add Westlawn Estates Fees	0	5,016	0	1,609	1609	0	0
Total Developer Fees		**0**	**7,047**	**0**	**3,144**	**3,145**	**0**	**0**
PUBLIC CHARGES FOR SERVICE								
205-46810-000	Fees in Lieu of Parkland	0	11,642	0	17,628	17628	0	0
Total Public Charges For Service		**0**	**11,642**	**0**	**17,628**	**17,628**	**0**	**0**
MISCELLANEOUS REVENUE								
205-48110-000	Interest On Investments	450	957	400	502	750	600	200
205-48210-000	Rental Income	0	0	0	0	0	0	0
205-48510-000	Donations From Indiv/Org	0	0	0	0	0	0	0
205-48510-100	Donations For Fireman's Park Addition	0	0	0	-1,700	0	0	0
Total Miscellaneous Revenue		**450**	**957**	**400**	**(1198)**	**750**	**600**	**200**
OTHER FINANCING SOURCES								
205-49100-000	Transfer From General Fund	0	0	0	0	0	0	0
205-49120-000	Proceeds From Long Term Debt	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PARK DEVELOPMENT FEE REVENUES		**450**	**19,646**	**400**	**19,574**	**21,523**	**600**	**200**

PARK DEVELOPMENT FUND - 205

CARRYOVER FROM PRIOR YEAR

205-51200-900	Carryover From Prior Year - Specific Expenses

FIREMAN'S PARK

205-55201-810	Capital Equipment
205-55201-820	Capital Improvement

COMMUNITY PARK

205-55202-810	Capital Equipment
205-55202-820	Capital Improvement

GOVERNOR TAYLOR PARK

205-55203-810	Capital Equipment
205-55203-820	Capital Improvement

COYLE HIGHLANDS PARK

205-55204-810	Capital Equipment
205-55204-820	Capital Improvement

NORTHLAWN PARK

205-55205-810	Capital Equipment
205-55205-820	Capital Improvement

EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
CARRYOVER FROM PRIOR YEAR								
205-51200-900	Carryover From Prior Year - Specific Expenses	0	0	0	0	0	0	0
Total Carryover From Prior Year		**0**	**0**	**0**	**0**	**0**	**0**	**0**
FIREMAN'S PARK								
205-55201-810	Capital Equipment	0	0	0	0	0	0	0
205-55201-820	Capital Improvements	0	0	0	0	0	0	0
Total Fireman's Park		**0**	**0**	**0**	**0**	**0**	**0**	**0**
COMMUNITY PARK								
205-55202-810	Capital Equipment	0	0	0	0	0	0	0
205-55202-820	Capital Improvements	0	0	0	0	0	0	0
Total Community Park		**0**	**0**	**0**	**0**	**0**	**0**	**0**
GOVERNOR TAYLOR PARK								
205-55203-810	Capital Equipment	0	0	0	0	0	0	0
205-55203-820	Capital Improvements	0	0	0	0	0	0	0
Total Governor Taylor Park		**0**	**0**	**0**	**0**	**0**	**0**	**0**
COYLE HIGHLANDS								
205-55204-810	Capital Equipment	0	586	0	0	0	0	0
205-55204-820	Capital Improvement	0	124,573	0	0	0	0	0
Total Coyle Highlands		**0**	**125,159**	**0**	**0**	**0**	**0**	**0**
NORTHLAWN PARK								
205-55205-810	Capital Equipment	0	0	0	0	0	0	0
205-55205-820	Capital Improvements	0	0	0	0	0	0	0
Total Northlawn Park		**0**	**0**	**0**	**0**	**0**	**0**	**0**
WILLOW RUN PARK								
205-55206-810	Capital Equipment	0	0	0	0	0	0	0
205-55206-820	Capital Improvements	0	0	0	0	0	0	0
Total Willow Run Park		**0**	**0**	**0**	**0**	**0**	**0**	**0**

WILLOW RUN PARK

205-55206-810	Capital Equipment
205-55206-820	Capital Improvements

R G HUSTON PARK

205-55207-810	Capital Equipment
205-55207-810	Capital Improvement

SOUTHLAWN PARK

205-55209-810	Capital Equipment
205-55209-820	Capital Improvement

R G HUSTON PARK							
205-55207-810 Capital Equipment	0	0	0	0	0	0	0
205-55207-820 Capital Improvements	0	0	0	0	0	0	0
Total R G Huston Park	**0**	**0**	**0**	**0**	**0**	**0**	**0**
WESTLAWN PARK (2ND ADD)							
205-55208-810 Capital Equipment	0	0	0	0	0	0	0
205-55208-820 Capital Improvements	0	0	0	0	0	0	0
Total Willow Run Park	**0**	**0**	**0**	**0**	**0**	**0**	**0**
SOUTHLAWN PARK							
205-55209-810 Capital Equipment	0	0	0	0	0	0	0
205-55209-820 Capital Improvements	0	0	0	0	0	0	0
Total Southlawn Park	**0**	**0**	**0**	**0**	**0**	**0**	**0**
QUARRY RIDGE DEDICATED PARKLAND							
205-55210-810 Capital Equipment	0	0	0	0	0	0	0
205-55210-820 Capital Improvements	0	0	0	0	0	0	0
Total Quarry Ridge Dedicated Parkland	**0**	**0**	**0**	**0**	**0**	**0**	**0**
OAKENGATE HILL TRAIL							
205-55211-810 Capital Equipment	0	0	0	0	0	0	0
205-55211-820 Capital Improvements	0	0	0	0	0	0	0
Total Oakengate Hill Trail	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MONONA GROVE MIDDLE SCHOOL FIELDS							
205-55211-820 MGMS - Athletic Fields	0	0	0	0	0	0	0
Total Monona Grove Middle School Fields	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ENGINEERING							
205-56210-800 Land Purchase - New Parkland	0	0	0	0	0	0	0
	0	**0**	**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES							
205-59100-900 Transfer To Debt Service Fund	0	0	0	0	0	0	0
Total Other Financing Uses	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PARK DEVELOPMENT FUND EXPENSES	**0**	**125,159**	**0**	**0**	**0**	**0**	**0**

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.

Village of Cottage of Grove
Analysis of Long Term Debt
For FY 2017 Budgeting Purposes

Description:	Principal	Interest	Total:
Ambulance - 2013	16,419.08	1,730.50	18,149.58
2008 GO Bonds - TID #5	155,000.00	92,970.00	247,970.00
2009 GO Bonds - TID #6	90,000.00	46,400.01	136,400.01
2009 GO Bonds - TID #7	85,000.00	11,084.37	96,084.37
Clean Water Fund - Sewer - 1999	22,217.15	895.29	23,112.44
Clean Water Fund (General) - 2009	77,257.15	27,676.62	104,933.77
Clean Water Fund (Sewer) - 2009	229,684.25	82,282.14	311,966.39
Safe Drinking Water Fund (Water) - 2013	121,265.14	45,258.10	166,523.24
2012 GO Refunding Bonds - General	35,132.63	368.75	35,501.38
2012 GO Refunding Bonds - TID #5	19,867.37	35,175.00	55,042.37
2012 Promissory Notes - TID #5	12,305.77	2,700.66	15,006.43
2012 Promissory Notes - TID #7	109,478.20	12,601.52	122,079.72
2012 Promissory Notes - Water	17,955.66	2,066.79	20,022.45
2012 Promissory Notes - Sewer	10,260.37	1,181.03	11,441.40
2014 Refunding Bonds - TID #5	515,000.00	123,818.76	638,818.76
2015 GO Refunding Bonds - General	80,000.00	86,850.00	166,850.00
2015 GO Refunding Bonds - Water	30,000.00	7,425.00	37,425.00
2015 GO Refunding Bonds - Sewer	35,000.00	7,475.00	42,475.00
	1,661,842.77	587,959.54	2,249,802.31
TOTAL DEBT SERVICE PAYMENTS:	**1,661,842.77**	**587,959.54**	**2,249,802.31**
Less:			
Due From Water - 2012 PN	17,955.66	2,066.79	**(20,022.45)**
Due From Water - 2013 Safe Drinking Water	121,265.14	45,258.10	**(166,523.24)**
Due From Water - 2015 GO Refunding Bonds	30,000.00	7,425.00	**(37,425.00)**
Due From Sewer - 1999 Clean Water	22,217.15	895.29	**(23,112.44)**
Due From Sewer - 2009 Clean Water	229,684.25	82,282.14	**(311,966.39)**
Due From Sewer - 2012 PN	10,260.37	1,181.03	**(11,441.40)**
Due From Sewer - 2015 GO Refunding Bonds	35,000.00	7,475.00	**(42,475.00)**
Due from TID #5 - 2008 GO Bond	155,000.00	92,970.00	**(247,970.00)**
Due from TID #5 - 2012 GO Refunding	19,867.37	35,175.00	**(55,042.37)**
Due from TID #5 - 2012 Promissory Notes	12,305.77	2,700.66	**(15,006.43)**
Due from TID #5 - 2014 Refunding Bonds	515,000.00	123,818.76	**(638,818.76)**
Due from TID #6 - 2009 GO Bond	90,000.00	46,400.01	**(136,400.01)**
Due from TID #7 - 2009 GO Bond	85,000.00	11,084.37	**(96,084.37)**
Due from TID #7 - 2012 Promissory Notes	109,478.20	12,601.52	**(122,079.72)**
	1,453,033.91	**471,333.67**	**(1,924,367.58)**
Net Debt Service - Levy Amount	**208,808.86**	**116,625.87**	**325,434.73**

DEBT SERVICE FUND - 300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
TAXES								
300-41110-000	General Property Taxes	158,079	158,079	333,509	333,509	333,509	324,635	(8,874)
Total Taxes		**158,079**	**158,079**	**333,509**	**333,509**	**333,509**	**324,635**	**(8,874)**
TAXES								
300-46220-000	Fire Charge Town of Pleasant Springs	0	0	0	0	0		0
Total Taxes		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE								
300-48110-000	Interest on Investments	600	1,634	700	1,205	1,600	1,500	800
300-48112-000	Interest on Special Assessments	0	0	0	0	0	0	0
Total Miscellaneous Revenue		**600**	**1,634**	**700**	**1,205**	**1,600**	**1,500**	**800**
OTHER FINANCING SOURCES								
300-49120-000	Proceeds From Long Term Debt	0	3,475,000	0	0	0	0	0
300-49150-000	Use of Undesignated Cash Reserves	107,430	0	100,000	0	100,000	122,312	22,312
300-49405-000	Transfer From TID #5	919,963	919,963	541,323	541,323	541,323	956,838	415,515
300-49406-000	Transfer from TID #6	18,900	126,331	26,697	129,006	26,697	136,400	109,703
300-49407-000	Transfer from TID #7	214,954	214,954	210,510	210,510	210,510	218,164	7,654
300-49600-000	Transfer From Water Utility	0	0	0	0	0	0	0
300-49601-000	Transfer From Sewer Utility	0	0	0	0	0	0	0
Total Other Financing Sources		**1,261,247**	**4,736,248**	**878,530**	**880,840**	**878,530**	**1,311,402**	**555,184**
TOTAL DEBT SERVICE FUND REVENUES		**1,419,926**	**4,895,961**	**1,212,739**	**1,215,553**	**1,213,639**	**1,637,537**	**547,110**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
EXPENDITURES								
PRINCIPAL ON DEBT								
300-58100-610	Prinicipal Payment on Notes	1,012,317	4,399,010	744,788	669,010	744,788	1,195,460	450,672
Total Principal On Debt		**1,012,317**	**4,399,010**	**744,788**	**669,010**	**744,788**	**1,195,460**	**450,672**
INTEREST ON DEBT								
300-58200-210	Audit - Professional Services	0	0	0	0	0	0	0
300-58200-622	Debt Service - Interest On Notes	407,609	429,129	467,601	438,419	467,601	441,376	(26,225)
300-58200-691	Debt Service - Fees	0	59,979	350	169	700	700	350
300-58200-692	Payment To Escrow Agent	0	0	0	0	0	0	0
Total Interest on Debt		**407,609**	**489,108**	**467,951**	**438,588**	**468,301**	**442,076**	**(25,875)**
TOTAL DEBT SERVICE FUND EXPENSES		**1,419,926**	**4,888,118**	**1,212,739**	**1,107,598**	**1,213,089**	**1,637,536**	**424,797**

TAX INCREMENTAL DISTRICT #5 FUND 405

This is a capital project fund to capture the expenses and revenues related to TIF District #5.

TAX INCREMENTAL DISTRICT #6 FUND 406

This is a capital project fund to capture the expenses and revenues related to TIF District #6.

TAX INCREMENTAL DISTRICT #7 FUND 407

This is a capital project fund to capture the expenses and revenues related to TIF District #7.

TID #5 FUND - 405

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
TAXES								
405-41120-000	Tax Increment	856,255	759,763	1,084,881	756,713	756,713	947,149	(137,732)
405-41120-100	Due From Landmark Cooperative	70,000	63,037	60,000	64,881	64,881	60,000	0
Total Taxes		**926,255**	**822,800**	**1,144,881**	**821,594**	**821,594**	**1,007,149**	**(137,732)**
STATE AID								
405-43510-000	Exempt Computer	30,000	30,258	30,000	28,866	28,866	28,000	(2,000)
405-43537-000	State Grant - TEA	0	0	0	0	0	0	0
Total State Aid		**30,000**	**30,258**	**30,000**	**28,866**	**28,866**	**28,000**	**(2,000)**
MISCELLANEOUS REVENUE								
405-46112-000	Miscellaneous Revenue	0	113	3,900	1,763	1,763	3,900	0
405-48110-000	Interest on Investment	1,700	4,617	3,000	3,524	4,500	3,500	500
405-48200-000	Proceeds From Land Sales	0	560,186	0	380,070	380,070	0	0
405-48310-000	Proceeds From Misc Sales	0	0	0	0	0	0	0
405-48999-000	Trsf from Capitalized Interest	0	0	0	0	0	0	0
Total Miscellaneous Revenue		**1,700**	**564,916**	**6,900**	**385,358**	**386,333**	**7,400**	**500**
OTHER FINANCING SOURCES								
405-49110-000	Loan Proceeds - TIF5 Mortgage Bond	0	0	0	0	0	0	0
405-49120-000	TIF5 - Long Term Proceeds	0	0	0	0	0	0	0
405-49400-000	Sale of TIF Business Park Land	0	0	0	0	0	0	0
405-49500-000	Funding Received From Other Sources	0	0	0	0	0	0	0
405-49600-000	Transfer From Water Utility	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL TID #5 FUND REVENUES		**957,955**	**1,417,974**	**1,181,781**	**1,235,818**	**1,236,793**	**1,042,549**	**(139,232)**

EXPENDITURES

DEBT ISSUANCE								
405-49900-000	Premium Costs	0	0	0	0	0	0	0
Total Debt Issuance		**0**	**0**	**0**	**0**	**0**	**0**	**0**
ADMINISTRATION								
405-51410-120	Administration Salaries	11,748	6,616	12,346	7,982	12,346	12,470	124
405-51410-151	Administration FICA	899	482	945	585	945	954	9
405-51410-152	Administration Retirement	799	449	815	541	815	848	33
405-51410-153	Administration Dental	172	147	179	114	179	188	9
405-51410-154	Administration Health	2,133	1,776	2,116	1,587	2,116	2,188	72
405-51410-155	Administration Life	13	0	13	0	13	14	1
405-51410-156	Administration Disability	29	0	31	0	0	31	0
405-51410-340	Administration Operating Expenses	200	30	200	115	200	200	0
405-51410-820	General Administration	1,000	0	1,000	163	500	1,000	0
Total Administration		**16,993**	**9,500**	**17,645**	**11,087**	**17,114**	**17,894**	**249**
PROFESSIONAL SERVICES								
405-57120-820	Planning, Legal & Administrative	15,000	56,729	30,000	71,808	71,808	30,000	
Total Professional Services		**15,000**	**56,729**	**30,000**	**71,808**	**71,808**	**30,000**	**0**
INFRASTRUCTURE IMPROVEMENTS								
405-57303-820	Sidewalks Installation	0	0	0	0	0	0	0
405-57311-820	Engineering	5,000	0	5,000	0	0	5,000	0
405-57330-820	Hwy and Street Const	0	0	0	0	0	0	0
405-57331-820	CTY N Improvement	0	0	0	0	0	0	0
405-57340-820	Storm Sewer	0	10,954	0	0	0	0	0
405-57530-820	Elect/Gas Utility Improvement	0	0	0	8,185	8,185	0	0
Total Infrastructure Improvements		**5,000**	**10,954**	**5,000**	**8,185**	**8,185**	**5,000**	**0**
INFRASTRUCTURE PUBLIC UTILITIES								
405-57460-820	Watermain Extension	0	0	0	0	0	0	0
405-57461-820	Sanitary Sewer	0	0	0	0	0	0	0
405-57462-820	Water Reservoir Engineering	0	0	0	0	0	0	0
Total Infrastructure Public Utilities		**0**	**0**	**0**	**0**	**0**	**0**	**0**

MISCELLANEOUS EXPENSES								
405-57500-800	Miscellaneous Expenses	0	9,431	0	0	0	0	0
405-57500-820	Misc. Entry Signs/TWR	0	0	0	0	0	0	0
405-57502-820	Lawn Care/Maintenance	1,000	1,425	1,500	450	450	800	(700)
405-57530-820	Elect/Gas Utility Improvement	0	0	0	8,185	8,185	0	0
Total Miscellaneous Expenses		**1,000**	**10,856**	**1,500**	**8,635**	**8,635**	**800**	**(700)**
ECONOMIC DEVELOPMENT & DEVELOPER INCENTIVE								
405-57700-000	Dev/Bus Recruit Incent	0	0	0	0	0	0	0
405-57700-820	Dev/Bus Recruit	0	0	0	0	0	0	0
405-57701-820	Site Grading/Landscaping	0	0	0	0	0	0	0
405-57702-820	Land Improvement	0	4,995	0	0	0	0	0
Total Economic Development & Developer Incentive		**0**	**4,995**	**0**	**0**	**0**	**0**	**0**
DEBT SERVICE								
405-58100-610	Mortgage Bond Principle Pay	0	0	0	0	0	0	0
405-58200-622	Interest On Notes	0	0	0	0	0	0	0
405-58200-692	Debt Issuance Costs	0	0	0	0	0	0	0
Total Debt Service		**0**	**0**	**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES								
405-59300-900	Transfer To Debt Service	919,962	919,963	541,323	541,323	541,323	956,838	415,515
Total Other Financing Uses		**919,962**	**919,963**	**541,323**	**541,323**	**541,323**	**956,838**	**415,515**
TOTAL TID #5 FUND EXPENSES		**957,955**	**1,012,997**	**595,468**	**641,038**	**647,065**	**1,010,531**	**415,063**

TID #6 FUND - 406

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
TAXES								
406-41120-000	Tax Increment	138,023	20,554	29,387	(8,591)	26,089	29,387	0
406-43510-000	State Aid - Exempt Computer Tax	500	853	850	668	668	650	(200)
406-43740-000	County Aid	0	0	0	0	0	0	0
406-43810-000	Cty BB and N Intersection - SA	0	2,025	0	0	0	0	0
Total Taxes		**138,523**	**21,407**	**30,237**	**(7,923)**	**26,757**	**30,037**	**(200)**
MISCELLANEOUS REVENUE								
406-48110-000	Interest on Investment	900	2,384	1,200	1,817	1,800	1,800	600
406-48110-100	Special Assessment Interest	0	980	796	0	796	427	(369)
Total Miscellaneous Revenue		**900**	**3,364**	**1,996**	**1,817**	**2,596**	**2,227**	**231**
OTHER FINANCING SOURCES								
406-49110-000	Loan Proceeds	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL TID #6 FUND REVENUES		**139,423**	**24,771**	**32,233**	**(6,106)**	**29,353**	**32,264**	**31**

EXPENDITURES

ADMINISTRATION								
406-51410-120	Administration Salaries	11,748	6,616	12,346	7,982	12,346	12,470	124
406-51410-151	Administration FICA	899	482	945	585	945	954	9
406-51410-152	Administration Retirement	799	449	815	541	815	848	33
406-51410-153	Administration Dental	172	147	179	114	179	188	9
406-51410-154	Administration Health	2,133	1,776	2,116	1,587	2,116	2,188	72
406-51410-155	Administration Life	13	0	13	0	13	14	1
406-51410-156	Administration Disability	29	0	31	0	0	0	(31)
406-51410-340	Administration Operating Expenses	200	30	200	115	200	200	0
406-51410-820	General Administration	1,000	1,624	1,000	675	750	100	(900)
406-57120-820	Planning & Legal	10,000	784	10,000	1,690	2,500	10,000	0
Total Administration		**26,993**	**11,908**	**27,645**	**13,289**	**19,864**	**26,962**	**(683)**
INFRASTRUCTURE IMPROVEMENTS								
406-57302-000	Storm Sewer - Clark & N	0	0	0	0	0	0	0
406-57302-820	Storm Sewer	0	0	0	0	0	0	0
406-57303-000	Land & Land Improvements	0	0	0	0	0	0	0
406-57303-820	Sidewalks Installation	0	0	0	0	0	0	0
406-57311-820	Engineering	5,000	251	5,000	0	0	0	(5,000)
406-57320-820	Land Purchase	0	0	0	0	0	0	0
406-57330-820	Land Acquisitions	0	0	0	0	0	0	0
406-57331-820	Engineering	0	1,874	0	0	0	0	0
406-57340-820	Storm Sewer	0	0	0	0	0	0	0
Total Infrastructure Improvements		**5,000**	**2,124**	**5,000**	**0**	**0**	**0**	**(5,000)**
INFRASTRUCTURE PUBLIC UTILITIES								
406-57350-820	Utility - Gas/Electric	0	0	0	0	0	0	0
406-57351-820	Street Lights	0	0	0	0	0	0	0
406-57370-820	Miscellaneous Utilities	0	0	0	0	0	0	0
406-57460-820	Water Utility Installation	0	0	0	0	0	0	0
406-57461-820	Sanitary Sewer Installation	0	0	0	0	0	0	0
Total Infrastructure Public Utilities		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS EXPENSES								
406-57500-820	Miscellaneous Expenses	0	0	0	0	0	0	0
Total Miscellaneous Expenses		**0**	**0**	**0**	**0**	**0**	**0**	**0**
ECONOMIC DEVELOPMENT & DEVELOPER INCENTIVES								
406-57700-000	Econ Dev Prof Services	0	0	0	0	0	0	0
406-57701-820	Earthwork	0	0	0	0	0	0	0
Total Economic Development & Developer Incentives		**0**	**0**	**0**	**0**	**0**	**0**	**0**
DEBT SERVICE								
406-58100-610	Mortgage Bond Principle Pay	0	0	0	0	0	0	0
406-58200-622	Interest On Notes	0	0	0	0	0	0	0
406-58200-692	Debt Issuance Costs	0	0	0	0	0	0	0
Total Debt Service		**0**	**0**	**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES								
406-59300-900	Transfer To Debt Service	107,430	126,331	26,697	129,006	26,697	136,400	109,703
Total Other Financing Uses		**107,430**	**126,331**	**26,697**	**129,006**	**26,697**	**136,400**	**109,703**
TOTAL TID #6 FUND EXPENSES		**139,423**	**140,363**	**59,342**	**142,295**	**46,561**	**163,362**	**104,020**

TID #7 FUND - 407

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
TAXES								
407-41120-000	Tax Increment	412,847	409,965	571,989	420,877	420,877	503,123	(68,866)
407-43510-000	State Aid - Exempt Computer Tax	5,000	2,055	2,000	1,398	1,398	1,400	(600)
407-43740-000	County Highway Aid	0	0	0	0	0	0	0
407-26201-000	Cty Hwy N Phase II - SA	0	653	0	227	0	0	0
Total Taxes		**417,847**	**412,673**	**573,989**	**422,501**	**422,275**	**504,523**	**(69,466)**
MISCELLANEOUS REVENUE								
407-46112-000	Miscellaneous Income	0	0	0	0	0	0	0
407-48110-000	Interest on Investment	600	1,634	1,000	1,245	1,500	1,500	500
407-48110-100	Special Assessment Interest	0	2,098	1,775	1,541	1,541	1,191	(584)
Total Miscellaneous Revenue		**600**	**3,732**	**2,775**	**2,786**	**3,041**	**2,691**	**(84)**
OTHER FINANCING SOURCES								
407-49110-000	Loan Proceeds	0	0	0	0	0	0	0
407-49120-000	Premium on Debt Issuance	0	0	0	0	0	0	0
Total Other Financing Sources		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL TID #7 FUND REVENUES		**418,447**	**416,405**	**576,764**	**425,287**	**425,316**	**507,214**	**(69,550)**

EXPENDITURES

ADMINISTRATION								
407-51410-120	Administration Salaries	11,748	6,616	12,346	7,982	12,346	12,470	124
407-51410-151	Administration FICA	899	482	945	585	945	954	9
407-51410-152	Administration Retirement	799	449	815	541	815	848	33
407-51410-153	Administration Dental	172	147	179	114	179	188	9
407-51410-154	Administration Health	2,133	1,776	2,116	1,587	2,116	2,188	72
407-51410-155	Administration Life	13	0	13	0	13	14	1
407-51410-156	Administration Disability	29	0	31	0	0	31	0
407-51410-340	Administration Operating Expenses	200	30	200	115	200	200	0
407-51410-820	General Administration	1,000	185	1,000	320	1,000	1,000	0
407-57120-820	Planning, Legal Svcs., Audit	10,000	62,952	3,000	35,431	35,431	3,000	0
407-57120-821	Hwy N Phase II Project Costs	0	0	0	0	0	0	0
Total Administration		**26,993**	**72,637**	**20,645**	**46,674**	**53,045**	**20,894**	**249**
INFRASTRUCTURE IMPROVEMENTS								
407-57190-820	Relocation - Village Garage	0	0	0	0	0	0	0
407-57303-000	Earthwork	0	0	0	0	0	0	0
407-57330-820	Street Construction	0	0	0	0	0	0	0
407-57330-821	Engineering	0	7,845	5,000	72	200	5,000	0
407-57339-820	Hwy and Street	0	0	0	0	0	0	0
407-57340-820	Storm Sewer	0	0	0	0	0	0	0
Total Infrastructure Improvements		**0**	**7,845**	**5,000**	**72**	**200**	**5,000**	**0**
INFRASTRUCTURE PUBLIC UTILITIES								
407-57350-820	Electric & Gas Utilities	0	0	0	0	0	0	0
407-57351-820	Street Lights	1,500	616	1,000	491	750	1,000	0
407-57352-820	Other Utilities	0	0	0	0	0	0	0
407-57460-820	Water Utility	0	0	0	0	0	0	0
407-57461-820	Sanitary Sewer	0	0	0	0	0	0	0
407-57701-820	Grading & Landscaping	0	0	0	0	0	0	0
407-57790-000	Payout/Reverse TID pymt	175,000	211,179	200,000	216,066	216,066	220,000	20,000
Total Infrastructure Public Utilities		**176,500**	**211,794**	**201,000**	**216,557**	**216,816**	**221,000**	**20,000**
MISCELLANEOUS EXPENSES								
407-57500-820	Miscellaneous Expenses	0	0	0	0	0	0	0
Total Miscellaneous Expenses		**0**	**0**	**0**	**0**	**0**	**0**	**0**
ECONOMIC DEVELOPMENT & DEVELOPER INCENTIVES								
407-57700-000	Economic Dev Professional Services	0	0	0	0	0	0	0
407-57700-820	Developer Incentive	0	0	0	0	0	0	0
Total Economic Development & Developer Incentives		**0**	**0**	**0**	**0**	**0**	**0**	**0**
DEBT SERVICE								
407-58100-610	Mortgage Bond Principle Pay	0	0	0	0	0	0	0
407-58200-622	Interest On Notes	0	0	0	0	0	0	0
407-58200-692	Debt Issuance Costs	0	0	0	0	0	0	0
Total Debt Service		**0**	**0**	**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES								
407-58200-692	Debt Issuance Costs	0	0	0	0	0	0	0
407-59300-900	Transfer To Debt Service	214,954	214,954	210,510	210,510	210,510	218,164	7,654
Total Other Financing Uses		**214,954**	**214,954**	**210,510**	**210,510**	**210,510**	**218,164**	**7,654**
TOTAL TID #7 FUND EXPENSES		**418,447**	**507,230**	**437,155**	**473,813**	**480,571**	**465,058**	**27,903**

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 2017 to 2021 Capital Improvement Plan

CAPITAL PROJECTS FUND - 410

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
TAXES								
410-41110-000	General Property Taxes	257,923	257,923	275,923	275,923	275,923	300,000	24,077
Total Taxes		**257,923**	**257,923**	**275,923**	**275,923**	**275,923**	**300,000**	**24,077**
SPECIAL ASSESSMENTS								
410-42121-000	2008 Vilas Road	1,452	742	107	0	0	0	(107)
410-42122-000	HWY N & BB	6,120	0	0	0	0	0	0
410-42123-000	HWY N PHASE II	15,377	0	10,000	0	0	0	(10,000)
410-42124-000	HWY N PHASE III	(2,027)	0	0	0	0	0	0
Total Special Assessments		**20,922**	**742**	**10,107**	**0**	**0**	**0**	**(10,107)**
INTERGOVERNMENTAL AID								
410-43550-000	State Grants - Traffic Calming	0	0	0	0	0	0	0
410-43710-000	County Aid & Grant Programs	0	0	0	0	0	0	0
Total Intergovernmental Aid		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS EARNINGS								
410-46112-000	Miscellaneous Other Earnings	0	0	0	585	0	0	0
Total Miscellaneous Earnings		**0**	**0**	**0**	**585**	**0**	**0**	**0**
MISCELLANEOUS REVENUE								
410-48110-000	Interest on Investments	750	1,719	1,000	1,310	1,300	1,500	500
410-48112-000	Interest on Special Assessments	3,236	165	0	0	107	22	22
410-48150-000	Interest on Land Contract	4,200	2,140	2,276	1,716	2,276	1,982	(294)
410-48151-000	Principal on Land Contract	2,333	1,710	1,924	1,434	1,924	2,218	294
410-48200-000	Reimbursements For Misc Projects	0	0	0	0	0	0	0
410-48310-000	Sale of Property	0	0	0	0	0	0	0
410-48510-000	Donations From Individual/Organization	0	0	0	0	0	0	0
410-48550-000	Rental Income	0	0	0	0	0	0	0
410-48900-000	Premium on Debt Issue	0	0	0	0	0	0	0
Total Miscellaneous Revenue		**10,519**	**5,734**	**5,200**	**4,460**	**5,607**	**5,722**	**522**
OTHER FINANCING SOURCES								
410-34204	Use of Designated Funds - Radios	0	25,000	0	25,000	25,000	0	0
410-15100	Use of Undesignated - General Fund	0	(276,508)	0	0	0	0	0
410-49120-000	Proceeds From Long Term Notes	0	740,000	0	0	0	0	0
Total Other Financing Sources		**0**	**740,000**	**0**	**0**	**0**	**0**	**0**
TOTAL CAPITAL PROJECTS FUND REVENUES		**289,364**	**1,004,399**	**291,230**	**280,968**	**281,530**	**305,722**	**14,492**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
EXPENDITURES								
ECONOMIC DEVELOPMENT								
410-56300-820	Planning - Parks Master Plan	0	0	0	0	0	0	0
Total Economic Development		**0**	**0**	**0**	**0**	**0**	**0**	**0**
ECONOMIC DEVELOPMENT								
410-56700-850	Land Purchased	0	0	0	0	0	0	0
Total Economic Development		**0**	**0**	**0**	**0**	**0**	**0**	**0**
FLY DANE PROJECT								
410-57302-820	Fly Dane Project	0	0	0	0	0	0	0
Total Fly Dane Project		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MUNICIPAL GARAGE								
410-57320-225	Technology Upgrade - Offices	0	0	0	0	0	0	0
410-57320-820	Construction/Purchase of Garage	0	896,971	0	22,824	22,824	0	0
Total Municipal Garage		**0**	**896,971**	**0**	**22,824**	**22,824**	**0**	**0**
STREET CONSTRUCTION								
410-57330-821	Engineering - Streets & Highway	0	2,390	0	0	0	0	0
410-57331-820	Streets & Highway Projects:	0	0	0	0	0	0	0
	Hwy N (Prog/BB)							
	Hwy N (Oak/BB)							
410-57332-820	Transportation & Traffic Calming Projects	0	0	0	122,913	122,913	0	0
	Commerce Park Improvements & Erb Road							
410-57350-820	Railroad Improvement	0	0	0	0	0	0	0
410-57370-820	Bicycle Trail Construction	0	0	0	0	0	0	0
	Bike Path Paving on Vilas							
410-57430-820	Sidewalk Construction	0	0	0	0	0	0	0
410-57440-820	Storm Sewer Construction	0	0	0	0	0	0	0
	Box Culvert on Vilas							
Total Street Construction		**0**	**2,390**	**0**	**122,913**	**122,913**	**0**	**0**

CAPITAL EQUIPMENT PURCHASES								
410-57500-810	Radio & Technology Upgrade							
410-57501-210	Computers/GIS Equipment Purchases							
410-57501-810	Vehicles, Plows, Trucks		36,197		152,186	152,186		150,288
	Plow							
	Dump Truck - 2016			112,216				
	1 Ton Dump Truck - 2016			45,000				
	Small Pickup Truck - 2016							
	1 Ton Dump Truck	19,491						
	Dump Truck - 2015	108,422						
	Police Squad - 2015	40,000						
	Police Leases - 2016			41,000				
	Parks Service Truck - 2017						31,474	
	Bucket Truck - 2017						150,000	
	DGEMS Ambulance - 2017						121,000	
410-57501-820	Other Equipment		5,281		1,000	1,000		79,154
	Annual Skidloader program	3,850		1,500			1,500	
	Loader/Backhoe - 2017						77,461	
	Paint Trailer - 2017						1,193	
410-57502-810	Mowers		0		47,235	47,235		(47,235)
	Mower							
	Riding Mower/Tractor - 2013							
	Wing Mower - 2014							
	Wing Mower - 2016			48,000				
	Rotary Mower - 2016			6,311				
410-57503-810	Public Works Projects		0		0			0
	2010-Salt Shed							
	Storm Water Ditching							
	Dredging at Thaden Pond							
410-57600-820	Parks - Projects		0		0			0
	Northlawn Tennis Courts - 2011							
	Parks & Rec Storage Shed - 2011							
Total Capital Equipment Purchases		**171,763**	**41,478**	**254,027**	**200,421**	**200,421**	**382,628**	**182,207**
ECONOMIC DEVELOPMENT								
410-58100-810	Purchase of Public Lands	0	0	0	0	0	0	0
Total Economic Development		**0**	**0**	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS EXPENSES								
410-58000-340	Savings for Future Capital Projects	109,167	0	37,203	0	0	(76,906)	(114,109)
410-58200-692	Debt Issuance Costs	0	267	0	184	0		0
410-58200-700	Transfer to Debt Service	0	0	0	0	0		0
Total Miscellaneous Expenses		**109,167**	**267**	**37,203**	**184**	**0**	**(76,906)**	**(114,109)**
TOTAL CAPITAL PROJECTS FUND EXPENSES		**280,930**	**941,105**	**291,230**	**346,341**	**346,158**	**305,722**	**68,098**

WATER FUND - 600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
PUBLIC CHARGES FOR SERVICE								
600-46001-000	Unmetered Sales - Commercial	5,000	1,014	3,000	67	1,000	3,000	0
600-46003-000	Unmetered Sales - Public Authority	0	0	0	0	0	0	0
600-46100-000	Metered Sales - Residential	510,000	488,613	575,000	365,514	490,000	600,000	25,000
600-46101-000	Metered Sales - Commercial	75,000	53,144	62,500	41,211	58,000	65,000	2,500
600-46102-000	Metered Sales - Industrial	52,000	59,402	69,000	47,294	64,000	75,000	6,000
600-46103-000	Metered Sales - Public Authority	12,000	11,975	13,000	8,854	11,800	15,000	2,000
600-46104-000	Rural Sales	350	375	350	483	500	500	150
600-46105-000	Metered Sales - Multi Family	0	31,194	28,000	26,552	35,000	35,000	7,000
600-46200-000	Private Fire Protection	17,500	17,292	20,000	12,969	17,500	20,000	0
600-46300-000	Public Fire Protection	300,000	265,713	300,000	201,973	270,000	300,000	0
Total Public Charges For Service		**971,850**	**928,721**	**1,070,850**	**704,916**	**947,800**	**1,113,500**	**42,650**
MISCELLANEOUS REVENUE								
600-47000-000	Customer Forfeited Discounts	0	(251)	0	(0)	0	0	0
600-47001-000	Penalty Revenue	8,000	9,299	12,000	11,143	12,000	12,000	0
600-47201-000	Lease -Water Towers	20,000	202	0	500	500	500	500
600-47400-000	Other Water Operating Revenue	0	8,498	1,000	0	0	1,000	0
600-47419-000	Interest On Investments	5,000	11,342	10,000	10,612	13,000	13,000	3,000
600-47421-000	Contributions For Construction	100,000	134,534	100,000	30,156	50,000	100,000	0
600-47422-000	Capital Paid In By Developers	0	10,549	0	0	0	0	0
600-48130-000	Patronage Dividend	0	0	0	0	0	0	0
Total Miscellaneous Revenue		**133,000**	**174,172**	**123,000**	**52,411**	**75,500**	**126,500**	**3,500**
TOTAL WATER REVENUES		**1,104,850**	**1,102,893**	**1,193,850**	**757,327**	**1,023,300**	**1,240,000**	**46,150**

WATER FUND - 600

MUNICIPAL WATER DEPRECIATION EXPENSE

600-60403-540	Depreciation Expense - Booked by Auditors
600-60403-541	Depreciation Expense - CIAC Assets - Booked by Auditors

TAXES DUE MUNICIPALITY

600-60408-550	Taxes Due Municipality - For easements and right of ways

INTEREST ON DEBT

600-60427-621	Interest On Debt - Interest Only on existing debt

AMORTIZATION DEBT DISCOUNT

600-60428-691	Amortization Debt Discount

WELL OPERATIONS

600-60600-120	2016 - consolidated into Administration & General section
600-60600-121	2016 - consolidated into Administration & General section
600-60600-340	Operating Supplies/Expenses

WELL MAINTENANCE PLANT

600-60620-221	Maintenance Contract Equipment

WATER FUND - 600

EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
MUNICIPAL WATER UTILITY DEPRECIATION EXPENSE								
600-60403-540	Depreciation Expense	160,000	243,533	215,000	0	245,000	245,000	30,000
600-60403-541	Depreciation Exp - CIAC Assets	100,000	102,187	100,000	0	100,000	100,000	0
Total Municipal Water Utility Depreciation Expense		**260,000**	**345,720**	**315,000**	**0**	**345,000**	**345,000**	**30,000**
TAXES DUE MUNICIPALITY								
600-60408-550	Taxes Due Municipality	200,000	268,781	250,000	0	285,000	289,000	39,000
Total Taxes Due Municipality		**200,000**	**268,781**	**250,000**	**0**	**285,000**	**289,000**	**39,000**
INTEREST ON DEBT								
600-60427-621	Interest on Debt	36,652	58,629	55,250	38,222	38,222	54,750	(500)
Total Interest on Debt		**36,652**	**58,629**	**55,250**	**38,222**	**38,222**	**54,750**	**(500)**
AMORTIZATION DEBT DISCOUNT								
600-60428-691	Amortization Debt Discount	0	(981)	0	0	0	0	0
Total Amortization Debt Discount		**0**	**(981)**	**0**	**0**	**0**	**0**	**0**
WELL OPERATIONS								
600-60600-120	Wages	20,960	21,007	0	0	0	0	0
600-60600-121	O/T Wages	3,023	3,248	0	0	0	0	0
600-60600-340	Operating Supplies/Expenses	7,500	5,476	7,500	5,003	7,500	7,500	0
Total Well Operations		**31,483**	**29,731**	**7,500**	**5,003**	**7,500**	**7,500**	**0**
WELL MAINTENANCE PLANT								
600-60605-240	Maintenance Contract Equipment	1,000	714	1,000	150	1,000	1,000	0
Total Well Maintenance Plant		**1,000**	**714**	**1,000**	**150**	**1,000**	**1,000**	**0**

PUMPING

600-60620-221	Electric

TREATMENT

600-60630-210	Purchase Service Lab Tests
600-60630-340	Chemicals

TRANSMISSION AND DISTRIBUTION

600-60640-120	2016 - consolidated into Administration & General section
600-60640-121	2016 - consolidated into Administration & General section

STANDPIPE

600-60650-340	Operating Supplies/Expenses

MAINS MAINTENANCE

600-60651-340	Operating Supplies/Expenses - GIS implementation/maintenance

SERVICES MAINTENANCE

600-60652-340	Operating Supplies/Expenses

METERS MAINTENANCE

600-60653-120	2016 - consolidated into Administration & General section
600-60653-121	2016 - consolidated into Administration & General section
600-60653-340	Operating Supplies/Expenses

HYDRANTS

600-60654-340	Operating Supplies/Expenses

WATER FUND - 600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
PUMPING								
600-60620-221	Electric	56,000	53,605	56,000	33,820	56,000	56,000	0
Total Pumping		**56,000**	**53,605**	**56,000**	**33,820**	**56,000**	**56,000**	**0**
TREATMENT								
600-60630-210	Purchase Service Lab Tests	1,300	3,365	4,000	850	4,000	4,000	0
600-60630-340	Chemicals	18,000	14,394	14,000	10,235	14,000	14,000	0
Total Treatment		**19,300**	**17,759**	**18,000**	**11,086**	**18,000**	**18,000**	**0**
TRANSMISSION AND DISTRIBUTION								
600-60640-120	Wages	20,960	21,007	0	0	0	0	0
600-60640-121	O/T Wages	3,023	3,248	0	0	0	0	0
Total Transmission and Distribution		**23,983**	**24,255**	**0**	**0**	**0**	**0**	**0**
STANDPIPE								
600-60650-340	Operating Supplies/Expenses	3,500	900	3,500	184	3,500	3,500	0
Total Standpipe		**3,500**	**900**	**3,500**	**184**	**3,500**	**3,500**	**0**
MAINS MAINTENANCE								
600-60651-340	Operating Supplies/Expenses	30,000	18,630	30,000	9,103	30,000	30,000	0
Total Mains Maintenance		**30,000**	**18,630**	**30,000**	**9,103**	**30,000**	**30,000**	**0**
SERVICES MAINTENANCE								
600-60652-340	Operating Supplies/Expenses	5,000	4,934	5,000	5,192	5,000	5,000	0
Total Services Maintenance		**5,000**	**4,934**	**5,000**	**5,192**	**5,000**	**5,000**	**0**
METERS MAINTENANCE								
600-60653-120	Wages	20,960	21,007	0	0	0	0	0
600-60653-121	O/T Wages	3,023	3,248	0	0	0	0	0
600-60653-340	Operating Supplies/Expenses	4,000	1,027	4,000	936	4,000	4,000	0
Total Meters Maintenance		**27,983**	**25,282**	**4,000**	**936**	**4,000**	**4,000**	**0**
HYDRANTS								
600-60654-340	Operating Supplies/Expenses	2,700	2,277	2,700	737	2,700	2,700	0
Total Hydrants		**2,700**	**2,277**	**2,700**	**737**	**2,700**	**2,700**	**0**

METER READING

600-60901-120	2016 - consolidated into Administration & General section
600-60901-121	2016 - consolidated into Administration & General section

CUSTOMER ACCOUNTING

600-60902-120	Office Wages - 40% of Utility Clerk and 5% of Deputy Treasurer
600-60902-121	O/T Wages - 40% of Utility Clerk and 5% of Deputy Treasurer
600-60902-311	Postage - Water and Sewer Quarterly Bills and Late Notices
600-60902-340	Operating Supplies/Expenses

ADMINISTRATION & GENERAL

600-60920-111	Salary - 20% of PW Director, 33% of Admin., 20% of Administrator, 10% of Clerk/Treasurer, 25% of Village President, 15% of Deputy Clerk/Treasurer, 15% of Village Planner
600-60920-221	Electric/Heat
600-60920-225	Telephone
600-60920-240	Maintenance Contract Equipment
600-60920-310	Office Supplies
600-60920-311	Postage
600-60920-320	Publications/Subscriptions/Dues
600-60920-330	Training/Travel
600-60920-332	Mileage
600-60920-340	Operating Supplies/Expenses

PROFESSIONAL SERVICES

600-60923-125	Commission - Meeting Attendance
600-60923-210	Professional Services - Rate Study, Water Study, Audit

PROPERTY & LIABILITY INSURANCE

600-60924-510	Property & Liability Insurance

WORKERS COMPENSATION

600-60925-511	Workers Compensation Insurance

WATER FUND - 600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
METER READING								
600-60901-120	Wages	20,960	21,007	0	0	0	0	0
600-60901-121	O/T Wages	3,023	3,248	0	0	0	0	0
Total Meter Reading		**23,983**	**24,255**	**0**	**0**	**0**	**0**	**0**
CUSTOMER ACCOUNTING								
600-60902-120	Office Wages	20,969	21,648	21,864	15,338	21,864	19,285	(2,579)
600-60902-121	O/T Wages	31	0	0	0	0	0	0
600-60902-310	Office Supplies	0	148	0	411	500	500	500
600-60902-311	Postage	2,500	1,943	2,500	1,471	2,500	2,500	0
600-60902-340	Operating Supplies/Expenses	2,000	1,356	2,000	1,010	2,000	2,000	0
Total Customer Accounting		**25,500**	**25,095**	**26,364**	**18,230**	**26,864**	**24,285**	**(2,079)**
ADMINISTRATION & GENERAL								
600-60920-111	Salary	64,331	72,503	73,597	51,279	73,597	71,365	(2,232)
600-60920-120	Wages	0		100,304	69,719	100,304	102,810	2,506
600-60920-121	OT Wages	0		14,467	6,272	14,467	14,828	361
600-60920-221	Electric/Heat	3,650	10,791	10,000	6,055	10,000	10,000	0
600-60920-225	Telephone	1,500	1,609	2,000	1,112	20,000	20,000	18,000
600-60920-240	Maintenance Contract Equipment	1,000	210	1,000	631	1,000	1,000	0
600-60920-310	Office Supplies	0	0	0	0	0	0	0
600-60920-311	Postage	2,000	454	2,000	326	2,000	2,000	0
600-60920-320	Pub/Sub/Dues	400	526	400	379	1,000	1,000	600
600-60920-330	Training/Travel	1,750	1,931	1,750	1,569	1,750	1,750	0
600-60920-332	Mileage	175	105	175	176	200	200	25
600-60920-340	Operating Supplies/Expenses	7,500	10,578	7,500	8,389	9,000	9,000	1,500
Total Administration & General		**82,306**	**98,707**	**213,193**	**145,906**	**233,318**	**233,953**	**20,760**
PROFESSIONAL SERVICES								
600-60923-125	Commission - Meeting Attendance	550	243	500	383	500	500	0
600-60923-210	Professional Services	42,500	72,853	42,500	11,161	42,500	42,500	0
Total Professional Services		**43,050**	**73,096**	**43,000**	**11,543**	**43,000**	**43,000**	**0**
PROPERTY & LIABILITY INSURANCE								
600-60924-510	Property & Liability Insurance	8,500	10,021	10,000	6,679	6,700	7,000	(3,000)
Total Property & Liability Insurance		**8,500**	**10,021**	**10,000**	**6,679**	**6,700**	**7,000**	**(3,000)**
WORKERS COMPENSATION								
600-60925-511	Workers Compensation Insurance	5,000	5,451	5,500	3,383	3,500	3,800	(1,700)
Total Workers Compensation		**5,000**	**5,451**	**5,500**	**3,383**	**3,500**	**3,800**	**(1,700)**

REGULATORY COMMISSION EXPENSE

600-60928-211	Regulatory Commission Expense - Regulatory work by the Public Service Commission of Wisconsin.

MISCELLANEOUS GENERAL EXPENSES

600-60930-340	Miscellaneous Operating Supplies/Expenses

GENERAL TRANSPORTATION EQUIPMENT

600-60933-380	Vehicle Supplies/Expense
600-60933-385	Vehicle Fuel
600-60933-514	Auto Insurance

GENERAL PLANT MAINTENANCE

600-60935-340	Operating Supplies/Expense

EMPLOYEE BENEFITS/PENSION

600-62926-151	FICA
600-62926-152	Retirement
600-62926-153	Dental Insurance
600-62926-154	Health Insurance
600-62926-155	Life Insurance
600-62926-156	Disability Insurance

WATER FUND - 600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REGULATORY COMMISSION EXPENSE								
600-60928-200	Contracted Services	0	0	0	0	0	0	0
600-60928-211	Regulatory Commission Expense	0	0	800	4,331	4,400	4,400	3,600
Total Regulatory Commission Expense		**0**	**0**	**800**	**4,331**	**4,400**	**4,400**	**3,600**
MISCELLANEOUS GENERAL EXPENSES								
600-60930-340	Misc Operating Supplies/Expenses	0	0	0	0	0	0	0
600-60930-360	Misc. Uncollectible Accounts	0	37	0	19	0	0	0
Total Miscellaneous General Expenses		**0**	**37**	**0**	**19**	**0**	**0**	**0**
GENERAL TRANSPORTATION EQUIPMENT								
600-60933-380	Vehicle Supplies/Expense	2,600	3,041	2,600	1,227	2,600	2,600	0
600-60933-385	Vehicle Fuel	7,000	4,187	7,000	2,449	7,000	7,000	0
600-60933-514	Auto Insurance	0	0	0	0	0	0	0
Total General Transportation Equipment		**9,600**	**7,229**	**9,600**	**3,676**	**9,600**	**9,600**	**0**
GENERAL PLANT MAINTENANCE								
600-60935-340	Operating Supplies/Expense	8,600	3,648	8,600	8,036	8,600	8,600	0
Total General Plant Maintenance		**8,600**	**3,648**	**8,600**	**8,036**	**8,600**	**8,600**	**0**
EMPLOYEE BENEFITS/PENSION								
600-62926-151	FICA	13,874	15,119	16,083	10,763	16,083	15,934	(149)
600-62926-152	Retirement	12,332	11,292	13,533	9,701	13,533	13,952	419
600-62926-153	Dental Insurance	3,745	3,624	4,568	3,067	4,568	4,731	163
600-62926-154	Health Insurance	37,209	35,387	44,487	30,327	44,487	45,661	1,174
600-62926-155	Life Insurance	778	584	804	600	804	1,010	206
600-62926-156	Disability Insurance	440	0	499	0	0	499	0
Total Employee Benefits/Pension		**68,378**	**66,006**	**79,974**	**54,458**	**79,475**	**81,788**	**1,814**
TOTAL WATER EXPENSES		**972,518**	**1,163,782**	**1,144,981**	**360,694**	**1,211,379**	**1,232,876**	**87,895**

SEWER FUND - 601

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
REVENUES								
PREMIUM ON DEBT ISSUE								
601-42800-000	Interest & Penalties On Taxes	0	601	0	0	0	0	0
601-42900-000	Premium on Debt Issue	0	0	0	0	0	0	0
Total Premium On Debt Issue		**0**	**601**	**0**	**0**	**0**	**0**	**0**
CAPITALIZED INTEREST								
601-43200-000	Capitalized Interest	0	0	0	0	0	0	0
Total Capitalized Interest		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PUBLIC CHARGES FOR SERVICE								
601-46210-000	Sales - Residential	750,000	753,733	750,000	591,896	780,000	800,000	50,000
601-46211-000	Rural Sales	300	267	250	486	650	650	400
601-46215-000	Sales - Multi Family	0	47,284	42,000	41,065	54,750	56,000	14,000
601-46220-000	Sales - Commercial	115,000	89,989	98,000	70,133	93,500	98,000	0
601-46230-000	Sales - Industrial	115,000	134,112	125,000	113,733	150,000	160,000	35,000
601-46230-100	Hydraulic Barrier System Fees Collected	300,000	275,765	310,000	192,966	225,000	250,000	(60,000)
601-46240-000	Sales - Public Authority	13,000	16,630	16,000	12,993	17,000	17,000	1,000
601-46320-000	Customer Forfeited Discounts	0	0	0	0	0	0	0
601-46321-000	Penalty Revenue	6,000	11,174	15,000	12,556	16,750	16,750	1,750
601-46360-000	Other Operating Revenue	0	0	0	0	0	0	0
601-46419-000	Interest On Investments	2,000	5,528	2,200	4,323	5,400	5,500	3,300
601-46421-000	Misc Non-Operating Revenue	0	(1)	0	1	0	0	0
601-46422-000	Amortization of Grants	0	0	0	0	0	0	0
601-46423-000	Contributions For Construction	50,000	157,081	85,000	51,005	55,000	60,000	(25,000)
601-46424-000	Capital Paid In	0	0	0	0	0	0	0
601-48130-000	Patronage Dividend	0	0	0	0	0	0	0
Total Public Charges For Service		**1,351,300**	**1,491,561**	**1,443,450**	**1,091,157**	**1,398,050**	**1,463,900**	**20,450**
TOTAL SEWER REVENUES		**1,351,300**	**1,492,162**	**1,443,450**	**1,091,157**	**1,398,050**	**1,463,900**	**20,450**

SEWER FUND - 601

DEPRECIATION EXPENSE

601-60300-541	Depreciation Expense

REPLACEMENT FUND

601-60341-810	Replacement Fund

PAYMENT ON DEBT

601-60426-621	Interest On Debt

AMORTIZATION - INTERCEPTOR CHARGE

601-604129-691	Amortization - Interceptor Charge

COLLECTION SYSTEM OPERATIONS

601-60820-120	2016 - consolidated into Administration & General section.
601-60820-121	2016 - consolidated into Administration & General section.
601-60820-151	2016 - consolidated into Administration & General section.

POWER FOR PUMPING EQUIPMENT

601-60821-221	Power For Pumping Equipment

MMSD CHARGE FOR SEWER USE

601-60822-222	MMSD Charge For Sewer Use - Estimate from MMSD

SEWER FUND - 601

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
EXPENDITURES								
DEPRECIATION EXPENSE								
601-60300-541	Depreciation Expense	230,000	412,968	400,000	0	400,000	400,000	0
Total Depreciation Expense		**230,000**	**412,968**	**400,000**	**0**	**400,000**	**400,000**	**0**
REPLACEMENT FUND								
601-60341-810	Replacement Fund	0	0	0	0	0	0	0
Total Replacement Fund		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PAYMENT ON DEBT								
601-60426-621	Interest On Debt	97,831	135,050	110,000	71,399	71,399	92,000	(18,000)
Total Interest On Debt		**97,831**	**135,050**	**110,000**	**71,399**	**71,399**	**92,000**	**(18,000)**
COLLECTION SYSTEM OPERATIONS								
601-60820-120	Wages	18,631	18,673	0	0	0	0	0
601-60820-121	O/T Wages	2,687	2,887	0	0	0	0	0
601-60820-151	FICA	1,631	1,631	0	0	0	0	0
Total Collection System Operations		**22,949**	**23,191**	**0**	**0**	**0**	**0**	**0**
POWER FOR PUMPING EQUIPMENT								
601-60821-221	Power For Pumping Equipment	26,500	26,379	26,500	17,108	26,500	26,500	0
Total Power For Pumping Equipment		**26,500**	**26,379**	**26,500**	**17,108**	**26,500**	**26,500**	**0**
MMSD CHARGE FOR SEWER USE								
601-60822-222	MMSD Sewer Service Charge	438,700	458,346	450,000	258,841	450,000	475,000	25,000
Total MMSD Charge For Sewer Use		**438,700**	**458,346**	**450,000**	**258,841**	**450,000**	**475,000**	**25,000**

COLLECTION SYSTEM OPERATING SUPPLIES/EXPENSE

601-60827-340	Operating Supplies/Expense

TRANSPORTATION EQUIPMENT

601-60828-380	Vehicle Maintenance Supplies
601-60828-385	Vehicle Fuel
601-60828-514	Auto Insurance

COLLECTION SYSTEM MAINTENANCE

601-60831-240	Maintenance Contract Equipment - GIS implementation/maintenance
601-60831-340	Operating Supplies/Expense
601-60831-350	Forcemain, Repairs & Other Misc. Expense

COLLECTION SYSTEM MAINTENANCE PUMP EQUIPMENT

601-60832-120	2016 - consolidated into Administration & General section
601-60832-121	2016 - consolidated into Administration & General section
601-60832-151	2016 - consolidated into Administration & General section
601-60832-340	Operating Supplies/Expense

GENERAL MAINTENANCE BUILDING/EQUIPMENT

601-60834-120	2016 - consolidated into Administration & General section
601-60834-121	2016 - consolidated into Administration & General section
601-60834-151	2016 - consolidated into Administration & General section
601-60834-340	Operating Supplies/Expnese

SEWER FUND - 601

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
COLLECTION SYSTEM OPERATING SUPPLIES/EXPENSE								
601-60827-340	Operating Supplies/Expense	10,000	3,106	10,000	2,557	10,000	10,000	0
Total Collection System Operating Supplies/Expense		**10,000**	**3,106**	**10,000**	**2,557**	**10,000**	**10,000**	**0**
TRANSPORTATION EQUIPMENT								
601-60828-380	Vehicle Maintenance Supplies	2,600	3,041	2,600	1,227	2,600	2,600	0
601-60828-385	Vehicle Fuel	7,000	4,187	7,000	2,449	7,000	7,000	0
601-60828-514	Auto Insurance	0	0	0	0	0	0	0
Total Transportation Equipment		**9,600**	**7,229**	**9,600**	**3,676**	**9,600**	**9,600**	**0**
COLLECTION SYSTEM MAINTENANCE								
601-60831-240	Maintenance Contract Equipment	25,000	7,990	25,000	12,094	25,000	25,000	0
601-60831-340	Operating Supplies/Expense	2,500	2,518	2,500	575	2,500	2,500	0
601-60831-350	Forcemain, Repairs & Other Misc. Expense	15,000	0	15,000	9,509	15,000	15,000	0
Total Collection System Maintenance		**42,500**	**10,508**	**42,500**	**22,178**	**42,500**	**42,500**	**0**
COLLECTION SYSTEM MAINTENANCE PUMP EQUIPMENT								
601-60832-120	Wages	20,960	21,007	0	0	0	0	0
601-60832-121	O/T Wages	3,023	3,248	0	0	0	0	0
601-60832-151	FICA	1,835	1,834	0	0	0	0	0
601-60832-340	Operating Supplies/Expense	15,000	9,153	15,000	8,462	15,000	15,000	0
Total Collection System Maintenance Pump Equipment		**40,818**	**35,242**	**15,000**	**8,462**	**15,000**	**15,000**	**0**
GENERAL MAINTENANCE BUILDING/EQUIPMENT								
601-60834-120	Wages	18,631	18,673	0	0	0	0	0
601-60834-121	O/T Wages	2,687	2,887	0	0	0	0	0
601-60834-151	FICA	1,631	1,631	0	0	0	0	0
601-60834-340	Operating Supplies/Expense	8,100	4,270	8,100	8,793	11,000	11,000	2,900
Total General Maintenance Building/Equipment		**31,049**	**27,460**	**8,100**	**8,793**	**11,000**	**11,000**	**2,900**

BILLING, COLLECTION AND ACCOUNTING

601-60840-120	Office Wages - 40% of Utility Clerk and 5% of Deputy Treasurer
601-60840-121	O/T Wages - 40% of Utility Clerk and 5 % of Deputy Treasurer
601-60840-151	FICA
601-60840-210	Professional Services
601-60840-310	Office Supplies
601-60840-311	Postage
601-60840-340	Operating Supplies/Expenses

UNCOLLECTABLE ACCOUNTS

601-60843-740	Uncollectable Accounts

ADMINISTRATION AND GENERAL

601-60850-111	Salary - 20% of PW Director, 33% of Admin., 20% of Administrator, 10% of Clerk/Treasurer, 25% of Village President, 15% of Deputy Clerk/Treasurer, 15% of Village Planner
601-60850-151	FICA
601-60850-221	Electric/Heat
601-60850-225	Telephone
601-60850-240	Maintenance Contract Equipment
601-60850-241	Copy Charges
601-60850-310	Office Supplies
601-60850-311	Postage
601-60850-320	Publications/Subscriptions/Dues
601-60850-330	Training/Travel
601-60850-332	Mileage
601-60850-340	Operating Supplies/Expenses

OUTSIDE PROFESSIONAL SERVICES

601-60852-140	Utility Commission Per Diem
601-60852-151	Utility Commission FICA
601-60852-210	Outside Professional Services

SEWER FUND - 601

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
BILLING, COLLECTION AND ACCOUNTING								
601-60840-120	Office Wages	20,969	21,648	21,864	15,338	21,864	19,285	(2,579)
601-60840-121	O/T Wages	31	0	0	0	0	0	0
601-60840-151	FICA	1,607	1,655	1,673	1,172	1,673	1,475	(198)
601-60840-210	Professional Services	3,000	1,337	3,000	1,523	2,000	3,000	0
601-60840-310	Office Supplies	0	64	0	406	500	750	750
601-60840-311	Postage	2,500	2,043	2,500	1,477	1,800	2,500	0
601-60840-340	Operating Supplies/Expenses	17,500	14,919	3,000	970	1,200	3,000	0
Total Billing, Collection and Accounting		**45,607**	**41,667**	**32,037**	**20,885**	**29,037**	**30,011**	**(2,026)**
UNCOLLECTABLE ACCOUNTS								
601-60843-740	Uncollectable Accounts	0	258	0	22	0	0	0
Total Uncollectable Accounts		**0**	**258**	**0**	**22**	**0**	**0**	**0**
ADMINISTRATION AND GENERAL								
601-60850-111	Salary	64,331	72,503	73,597	51,279	73,597	71,365	(2,232)
601-60850-120	Wages	0	0	69,655	48,416	69,655	71,396	1,741
601-60850-121	OT Wages	0	0	10,046	4,355	10,046	10,297	251
601-60850-151	FICA	4,928	5,326	11,727	7,842	11,737	11,709	(18)
601-60850-221	Electric/Heat	3,650	10,791	10,000	6,055	10,000	11,000	1,000
601-60850-225	Telephone	1,500	1,609	1,800	1,112	1,800	1,800	0
601-60850-240	Maintenance Contract Equipment	1,500	210	1,500	622	1,000	1,000	(500)
601-60850-311	Postage	1,000	348	1,000	320	500	1,000	0
601-60850-320	Pub/Sub/Dues	487	487	487	379	400	500	13
601-60850-330	Training/Travel	3,000	2,264	3,000	1,470	1,800	3,000	0
601-60850-332	Mileage	100	105	100	176	200	200	100
601-60850-340	Operating Supplies/Expense	10,000	11,649	10,000	8,806	12,000	12,000	2,000
Total Administration And General		**90,496**	**105,293**	**192,912**	**130,833**	**192,735**	**195,267**	**2,355**
OUTSIDE PROFESSIONAL SERVICES								
601-60852-125	Utility Commission P/T Wages	0	0	0	0	0	0	0
601-60852-140	Utility Commission Per Diem	550	245	500	383	400	500	0
601-60852-151	Utility Commission FICA	0	0	0	0	0	0	0
601-60852-210	Outside Professional Services	20,000	13,328	20,000	7,228	10,000	20,000	0
Total Outside Professional Services		**20,550**	**13,573**	**20,500**	**7,611**	**10,400**	**20,500**	**0**

PROPERTY & LIABILITY INSURANCE

601-60853-510	Property & Liability Insurance
601-60853-511	Workers Compensation Insurance

EMPLOYEE PENSIONS AND BENEFITS

601-60854-152	Retirement
601-60854-153	Dental Insurance
601-60854-154	Health Insurance
601-60854-155	Life Insurance
601-60854-156	Disability Insurance

SEWER FUND - 601

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 BUDGET	2015 ACTUALS	2016 BUDGET	2016 ACTUALS thru September	PROJECTED 2016 YEAR END ACTUALS	Current Draft Budget	Current Draft Variance from Prior Year Budget
PROPERTY & LIABILITY INSURANCE								
601-60853-510	Property & Liability Insurance	18,000	19,054	20,000	15,496	15,496	16,000	(4,000)
601-60853-511	Workers Compensation Insurance	4,500	4,492	5,000	2,794	3,000	5,000	0
Total Property & Liability Insurance		**22,500**	**23,546**	**25,000**	**18,290**	**18,496**	**21,000**	**(4,000)**
EMPLOYEE PENSIONS AND BENEFITS								
601-60854-152	Retirement	10,339	9,443	11,218	8,112	11,218	11,508	290
601-60854-153	Dental Insurance	3,044	2,922	3,671	2,464	3,671	3,786	115
601-60854-154	Health Insurance	28,611	27,101	34,018	23,283	34,018	34,845	827
601-60854-155	Life Insurance	661	490	661	495	661	820	159
601-60854-156	Disability Insurance	367	0	411	0	0	409	(2)
Total Employee Pensions And Benefits		**43,022**	**34,347**	**49,979**	**34,354**	**49,568**	**51,368**	**1,389**
TOTAL SEWER EXPENSES		**1,172,122**	**1,358,163**	**1,392,128**	**605,010**	**1,336,235**	**1,399,746**	**7,618**

2017 - 2021 Village Capital Equipment Plan

Description of Item	Model Year	Notes	Life Expectancy in years	2017	2017 General Fund Impact	2018	2018 General Fund Impact	2019	2019 General Fund Impact	2020	2020 General Fund Impact	2021	2021 General Fund Impact
Dump Truck [1]	2012 IH	1	10	190,030		196,681		203,565		210,689		218,064	
Dump Truck [1]	2016	1	10	165,920		171,727		177,737	124,416	183,958		190,397	
Dump Truck [1]	2005 IH	1	10	165,920		171,727		177,737	124,416	183,958		190,397	
Dump Truck [1]	2007 IH	1	10	165,920		171,727		177,737		183,958	128,771	190,397	
Dump Truck [1]	2010 IH	1	10	165,920		171,727		177,737		183,958		190,397	133,278
Parks Service Truck	N/A	4	8	31,474	31,474	32,575		33,715		34,895		36,117	
Public Works general transportation vehicle	2014 Jeep	2	6	30,731		31,807		32,920		34,072		35,265	21,070
3/4 Ton Pick-Up [2]	2014 Ford	2	6	33,196		34,358		35,560		36,805		38,093	22,856
1-Ton Dump [2]	2016	2	6	77,625		80,342		83,154		86,064		89,076	
4x4 Pick-up Truck with Topper***	2013	4	8	33,196		34,358		35,560		36,805		38,093	
Field Grooming Tractor ***	2013	4	10	17,008		17,603		18,219		18,857		19,517	
Service Truck [2]	2012 Ford	2	6	40,975		42,409		43,894		45,430		47,020	28,212
Small pick up truck	2004 Dodge	2	6	33,255		34,419	24,093	35,624		36,871		38,161	
Small pick up truck	2016	2	6	33,255		34,419		35,624		36,871		38,161	
Trash Pump (trailer)	2008 Godwin	2	3	51,664		53,473		55,344	33,206	57,281		59,286	
Trash Pump (trailer)	2000 Thompson	3	3	29,514		30,547		31,616		32,723		33,868	
Trash Pump (portable)	1980's	3	3	16,034		16,595		17,176		17,777		18,399	
Generator (PTO)	1980's	3	12	23,397		24,216		25,064		25,941		26,849	
Generator 4000W	2013	2	12	7,364		7,621		7,888		8,164		8,450	
Generator (2) 6500W	Approx. 2000	3	12	8,611		8,912		9,224		9,547		9,881	
Utility Tractor	2008 NH	2	10	33,255		34,419		35,624		36,871		38,161	
Roto Tiller 3 pt.	2013	4	10	5,938		6,146		6,361		6,584		6,814	
End loader	2001 JD	1	10	240,982		249,416	174,591	258,145		267,181		276,532	
End loader Forks	2002 Arrow	2	10	5,166		5,347		5,534		5,728		5,929	
End loader Boom	2002 JRB	2	10	4,929		5,101		5,280		5,465		5,656	
Loader/Backhoe	1995 JD (used)	2	10	129,102	77,461	133,620		138,297		143,137		148,147	
Wing Mower	2016	2	5	82,800		85,698		88,697		91,802		95,015	
Turf Aerator	2013	4	10	3,326		3,442		3,562		3,687		3,816	
Parks Utility Vehicle (ATV)	2013	4	12	14,252		14,751		15,267		15,802		16,355	
Parks Utility Trailer	2013	4	20+	8,017		8,297		8,588		8,888		9,200	
Water Wheel	2013	4	10	7,827		8,101		8,384		8,678		8,981	
Water Tank	2013	4	15	2,850		2,950		3,053		3,160		3,271	
Wing Mower	2007 Jacobson	2	5	62,591		64,782		67,049		69,396		71,825	
Sewer Jetter	2013	3	10	58,434		60,479		62,596		64,787		67,055	
Message Board	2008 Precision	2	10	19,953		20,651		21,374		22,122		22,897	
Message Board	2008 Precision	2	10	19,953		20,651		21,374		22,122		22,897	
Light Tower	2008 Magnum	2	10	9,858		10,203		10,560		10,930		11,312	
Skid Loader	2016	2	10	1,900	1,500	1,900	1,500	1,900	1,500	1,900	1,500	1,900	1,500
Post Hole Auger	2004 Bobcat	2	10	3,801		3,934		4,071		4,214		4,361	
Snow Blower	2013	2	10	7,364		7,621		7,888		8,164		8,450	
Sweeper	2008 Bobcat	2	10	6,414		6,638		6,870		7,111		7,360	
Pallet Forks	1990's Bobcat	2	10	2,613		2,704		2,799		2,897		2,998	
Rotary Mower	2016	4	10	6,532		6,761		6,998		7,242		7,496	
Stump Grinder	2008 Bobcat	4	10	9,620		9,957		10,305		10,666		11,039	
Grapple Bucket	2008 Bobcat	4	10	5,166		5,347		5,534		5,728		5,929	
Man Basket	2002	2	10	2,732		2,827		2,926		3,029		3,135	
ATV	2008 Polaris	3	10	7,631		7,898		8,174		8,460		8,757	
Snow Blower (walk behind)	2007 Toro	2	10	1,128		1,168		1,209		1,251		1,295	
V-Box Spreader	2008 Hi-Way	2	8	12,708		13,153		13,613		14,090		14,583	
Wood Chipper	2008 Morbark	4	8	46,973		48,617	48,617	50,319		52,080		53,903	
Riding Mower/Tractor (48")	2013 John Deere	4	5	13,302		13,768		14,250		14,748		15,264	
Air Compressor	2008 Sulair	2	10	14,757		15,273		15,808		16,361		16,934	
Paint Striper	2008 Graco	4	15	3,326		3,442		3,562		3,687		3,816	
Sprayer	2013	4		8,017		8,297		8,588		8,888		9,200	
Jumping Jack Compactor	2008 Wacker	2	6	4,305		4,456		4,612		4,773		4,941	
Plate Compactor	2013	2	6	6,414		6,638		6,870		7,111		7,360	
Safety Trailer	2004 United	2	10	8,017		8,297	4,978	8,588		8,888		9,200	
Utility Trailer	2004 Big-O	2	10	8,729		9,035	5,421	9,351		9,679		10,017	
Skid Loader Trailer	2008 Trailerman	2	10	6,770		7,007		7,252		7,506		7,769	
Paint Trailer	2008 Trailerman	2	10	1,989	1,193	2,059		2,131		2,206		2,283	
Bucket Truck		4		150,000	150,000	154,500		159,908		165,504		171,297	
Leaf Vac		4						175,000	175,000	180,250		186,559	
Parks Tractor and attachments request		4								65,000	65,000	66,000	
Street Sweeper	2006 Elgin	4	10	215,268		222,803		230,601		238,672	238,672	247,025	
Police Squad	Annual	4	6	42,000		43,000	43,000	44,000	44,000	45,000	45,000	46,000	46,000
DGEMS Ambulance		4	8	121,000	121,000	123,000		125,000		127,000		127,000	
Vactor Truck	2005 Vactor	3	10	308,798		319,606		330,793		342,370		354,353	
Total				**$ 3,057,515**	**$ 382,628**	**$ 3,161,007**	**$ 302,200**	**$ 3,443,766**	**$ 502,538**	**$ 3,625,441**	**$ 478,943**	**$ 3,745,970**	**$ 252,916**
Expenditures planned for replacement year					**$ 382,628**		**$ 302,200**		**$ 502,538**		**$ 478,943**		**$ 252,916**
Capital Savings Account					$ (82,628)		$ (2,200)		$ (202,538)		$ (178,943)		$ 47,084
Capital Savings Account Balance	To be used for future capital expenditures				$ 655,329		$ 653,129		$ 450,591		$ 271,648		$ 318,732
Grand Total Capital Budget					**$ 300,000**		**$ 300,000**		**$ 300,000**		**$ 300,000**		**$ 300,000**

UPDATED 8.24.16 MG

NOTES:

Life expectancy is based on the State of Wisconsin rates
Vactor truck is split 80 sewer/10/10
[1] Dump truck is equipped with dump box, plow, wing and salter
[2] Truck is equipped with a small plow
[3] End loader is equipped with plow and wing and has other attachments
1- Split 70 Village/15/15
2- Split 60 Village/20/20
3-Primarly utility expense
4-Primarly Village expense
Recommended for purchase/replacement