Town of Cottage Grove
2027 Proposed Budget (Details)

Ordinary Income/Expense	2025 Actual	2026 Budget	2026 Jan 1 - Nov 12, 26	2026 Estimated Final	2027 Budget	% change vs. prior year	$ Change vs. prior year
Revenue							
Taxes							
40010 · Local Taxes	1,916,809.69	1,929,903.00	1,927,915.56	1,927,915.56	1,937,868.00	0.41%	$ 7,965.00
40015 · Private/Managed Forest taxes	312.69	312.00	288.50	288.50	288.50	-7.53%	$ (23.50)
41720 · Other Taxes-Village Annexation	0.00	0.00	0.00	0.00	21.70	0.00%	$ 21.70
42290 · Ag Conversion Charge	6,363.94	0.00	552.45	552.45	0.00	0.00%	$ -
Total Taxes	1,923,486.32	1,930,215.00	1,928,756.51	1,928,756.51	1,938,178.20	0.41%	$ 7,963.20
Intergovernmental Revenue							
40100 · Shared Revenue from State	167,418.96	192,261.54	28,839.23	192,372.10	194,140.96	0.98%	$ 1,879.42
40110 · Fire Insurance Dues	26,715.82	26,700.00	28,868.69	28,868.69	28,860.00	8.09%	$ 2,160.00
40120 · Environmental Impact Fees	232.00	232.00	232.00	232.00	232.00	0.00%	$ -
40210 · FEMA Aid	3,947.00	0.00	0.00	0.00	0.00	0.00%	$ -
40300 · Local Transportation Aids	223,856.65	236,712.53	236,572.66	236,572.66	223,237.46	-5.69%	$ (13,475.07)
40400 · State Recycling Grant	7,453.16	7,450.00	7,453.58	7,453.58	7,450.00	0.00%	$ -
40510 · PILT - State Conservation Land	569.80	565.00	571.24	571.24	570.00	0.88%	$ 5.00
40530 · State Aid - Croplands / Forest	6.08	6.00	6.08	6.08	6.00	0.00%	$ -
40550 · Personal Property Aid	38,450.73	38,450.73	38,450.73	38,450.73	38,450.73	0.00%	$ -
40560 · Tax Exempt Computer Aid	356.46	356.46	356.46	356.46	356.46	0.00%	$ -
40580 · IRA Clean Energy Incentives	0.00	16,823.00	17,041.99	17,041.99	0.00	-100.00%	$ (16,823.00)
40600 · Highway and Bridges						0.00%	$ -
40604 · County Bridge Aid	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
40605 · LRIP Funding	0.00	17,208.64	17,208.64	17,208.64	24,150.53	40.34%	$ 6,941.89
40610 · Other & Veterans Graves	218.00	218.00	218.00	218.00	218.00	0.00%	$ -
40810 · Video Service Provider Aid	7,641.76	7,641.76	7,641.76	7,641.76	7,641.76	0.00%	$ -
Total Intergovernmental Revenue	476,866.42	544,625.66	383,461.06	546,993.93	525,313.90	-3.55%	$ 7,965.00
Licenses and Permits							
40700 · Business and Occupy License	4,700.00	4,700.00	5,350.00	5,350.00	4,700.00	0.00%	$ -
40710 · Driveway Permit	1,050.00	1,500.00	1,650.00	1,650.00	2,000.00	33.33%	$ 500.00
40730 · Building Permit / Inspection	61,937.44	55,000.00	79,816.15	90,000.00	55,000.00	0.00%	$ -
40735 · North Star Road Impact Fees	0.00	0.00	2,546.25	6,126.65	0.00	0.00%	$ -
40740 · Zoning Permits & Fees	7,350.00	5,000.00	9,200.00	9,200.00	7,000.00	40.00%	$ 2,000.00
40750 · Right-of-Way Permits	13,285.00	5,000.00	11,105.00	11,105.00	10,000.00	100.00%	$ 5,000.00
40760 · Dog License Revenue	1,237.50	1,300.00	1,225.25	1,225.25	1,250.00	-3.85%	$ (50.00)
40770 · Mining Permits	900.00	900.00	900.00	900.00	900.00	0.00%	$ -

Town of Cottage Grove
2027 Proposed Budget (Details)

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40790 · Park & Rec Improvement Fees	10,745.00	0.00	8,870.00	8,870.00	0.00	0.00%	$ -
42230 · Cable Franchise Fee	32,554.99	33,000.00	17,451.38	30,250.00	30,250.00	-8.33%	$ (2,750.00)
Total Licenses and Permits	133,759.93	106,400.00	138,114.03	164,676.90	111,100.00	4.42%	$ 4,700.00
Fines, Forfeiture and Penalties							
40800 · Law and Ordinance Violation	75,443.75	90,000.00	39,673.70	50,000.00	50,000.00	-44.44%	$ (40,000.00)
Total Fines, Forfeiture and Penalties	75,443.75	90,000.00	39,673.70	50,000.00	50,000.00	-44.44%	$ (40,000.00)
Public Charges For Services							
41100 · Highway Maintenance Chrgs	235.45	0.00	156.30	156.30	0.00	0.00%	$ -
41120 · Street Lighting Fees	727.01	727.01	727.01	727.01	727.01	0.00%	$ -
41210 · Refuse Collection	198,233.78	228,378.28	228,387.10	228,387.10	240,494.74	5.31%	$ 12,116.46
41230 · Recycling Collection	99,563.77	107,472.13	107,476.27	107,476.27	113,152.86	5.29%	$ 5,680.73
41300 · Cemetery Income (Sale of Grave)	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
41410 · Parks Income	165.00	165.00	165.00	165.00	165.00	0.00%	$ -
41500 · Title Search	2,300.00	1,800.00	1,875.00	1,875.00	1,800.00	0.00%	$ -
41510 · Other Miscellaneous Chgs	104.83	0.00	0.11	0.11	0.00	0.00%	$ -
41530 · 4091 CTH N Reimbursement	1,456.42	1,400.00	2,028.71	2,350.00	2,350.00	67.86%	$ 950.00
42260 · Developer Reimbursements	21,553.45	12,600.00	29,232.14	29,232.14	29,000.00	130.16%	$ 16,400.00
Total Public Charges For Services	324,339.71	352,542.42	370,047.64	370,368.93	387,689.61	9.97%	$ 35,147.19
Intergovernmental Charges							
40570 · Landfill Compensation Fee	65,646.45	67,615.84	66,984.34	66,984.34	68,993.87	2.04%	$ 1,378.03
41640 · Village Fire Payments	130,358.74	230,441.83	163,077.48	230,441.83	339,126.51	47.16%	$ 108,684.68
41650 · Village Landfill Payment	11,105.25	11,550.00	12,019.54	12,019.54	11,550.00	0.00%	$ -
41670 · Flynn Hall Reimbursement	2,825.15	2,500.00	2,500.00	2,500.00	2,600.00	4.00%	$ 100.00
41690 · Village Emergency Bldg Maint	44,890.56	28,000.00	21,617.64	28,000.00	32,550.00	16.25%	$ 4,550.00
41710 · Pleasant Springs Reimbursements	63,756.28	64,393.82	64,393.82	64,393.82	65,037.75	1.00%	$ 643.93
41760 · Annexation Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total Intergovernmental Charges	318,582.43	404,501.49	330,592.82	404,339.53	519,858.13	28.52%	$ 115,356.64
Miscellaneous Income							
Investment Income							
41800 · Interest Income	150,882.23	120,000.00	123,406.58	135,000.00	120,000.00	0.00%	$ -
41810 · Int on Spec Assess/ Charges	150.81	100.00	398.40	398.40	150.00	50.00%	$ 50.00
Total Investment Income	151,033.04	120,100.00	123,804.98	135,398.40	120,150.00	0.04%	$ 50.00

Town of Cottage Grove
2027 Proposed Budget (Details)

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Rent							
41900 · Town Garage Rent	17,407.08	18,996.20	18,996.20	18,996.20	19,281.16	1.50%	$ 284.96
41910 · Town Hall Rent	1,062.44	1,000.00	497.64	829.40	1,000.00	0.00%	$ -
41920 · Flynn Hall Rent	4,407.58	3,500.00	2,867.34	3,862.62	3,500.00	0.00%	$ -
41930 · Town Land Rent	840.00	840.00	840.00	840.00	840.00	0.00%	$ -
Total Rent	23,717.10	24,336.20	23,201.18	24,528.22	24,621.16	1.17%	$ 284.96
40230 · Fire Dept Donations	0.00	46,400.00	46,400.00	46,400.00	0.00	-100.00%	$ (46,400.00)
42150 · Misc Grants & Incentives	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
41520 · Election Expenses Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
41940 · Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
41945 · Insurance Recoveries - CGFD	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
42010 · Sale of Highway Equip & Prop	50,500.00	0.00	0.00	0.00	66,500.00	0.00%	$ 66,500.00
42020 · Sale of Fire Equipment	21,045.00	0.00	0.00	0.00	0.00	0.00%	$ -
42030 · Sale of Other Equip & Prop	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
42055 · Flynn Hall Reimb - Lions Club	3,185.15	2,500.00	2,500.00	2,500.00	2,600.00	4.00%	$ 100.00
42150 · Misc Grants & Incentives	731.00	0.00	925.00	925.00	0.00	0.00%	$ -
42200 · Dividends	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
42205 · Dividends - Fire Department	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
42210 · Insurance Refunds	1,157.00	0.00	0.00	0.00	0.00	0.00%	$ -
42240 · Sale of Recycling Material	613.30	500.00	704.79	704.79	500.00	0.00%	$ -
42245 · Sales Tax Discount	10.00	10.00	0.00	10.00	10.00	0.00%	$ -
42250 · Other Miscellaneous Receipts	185.94	0.00	1,117.75	1,117.75	0.00	0.00%	$ -
42270 · NSF Fees	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total Miscellaneous Income	252,177.53	193,846.20	198,653.70	211,584.16	214,381.16	10.59%	$ 20,534.96
Other Financing Sources							
42320 · Long Term Debt Proceeds	0.00	0.00	0.00	0.00	263,242.75	0.00%	$ 263,242.75
Total Other Financing Sources	0.00	0.00	0.00	0.00	263,242.75	0.00%	$ 263,242.75
Total Revenue	**3,504,656.09**	**3,622,130.77**	**3,389,299.46**	**3,676,719.96**	**4,009,763.75**	**10.70%**	**$ 387,632.98**
Expenditures							
General Government							
Town Board							
50000 · Board Salaries	13,108.34	17,000.00	13,175.00	17,000.00	18,000.00	5.88%	$ 1,000.00
50010 · Board FICA Expense	1,002.86	1,300.50	1,007.89	1,300.50	1,377.00	5.88%	$ 76.50
50020 · Association Dues & Fees	5,694.13	5,700.00	5,267.75	5,267.75	5,350.00	-6.14%	$ (350.00)

Town of Cottage Grove
2027 Proposed Budget (Details)

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50030 · Board Printing & Publication	3,481.09	3,000.00	2,978.17	3,300.00	3,300.00	10.00%	$ 300.00
50040 · Town Board Travel Expenses	336.54	350.00	181.62	350.00	350.00	0.00%	$ -
50050 · Conventions & Seminars	330.00	350.00	130.00	130.00	350.00	0.00%	$ -
50170 · Other Board Expenses	2,095.79	10,122.93	5,989.62	10,122.93	1,200.00	-88.15%	$ (8,922.93)
Total Town Board	26,048.75	37,823.43	28,730.05	37,471.18	29,927.00	-20.88%	$ (7,896.43)
Plan Commission						0.00	
50110 · Plan Commission Per Diem	2,250.00	4,200.00	2,650.00	3,350.00	4,000.00	-4.76%	$ (200.00)
50120 · Plan Commission FICA	172.15	321.30	202.79	256.28	306.00	-4.76%	$ (15.30)
Total Plan Commission	2,422.15	4,521.30	2,852.79	3,606.28	4,306.00	-4.76%	$ (215.30)
Emergency Government						0.00	
50140 · Emergency Gov't Expense	452.84	650.00	378.88	650.00	650.00	0.00%	$ -
50150 · Emergency Gov't Wages	1,250.00	3,000.00	1,300.00	1,300.00	2,600.00	-13.33%	$ (400.00)
50160 · Emergency Gov't FICA	95.72	229.50	91.88	99.45	198.90	-13.33%	$ (30.60)
Total Emergency Government	1,798.56	3,879.50	1,770.76	2,049.45	3,448.90	-11.10%	$ (430.60)
Clerk / Secretarial							
50320 · Office Supplies	2,227.74	2,500.00	1,504.61	2,500.00	2,500.00	0.00%	$ -
50330 · Office Equipment Maintenance	825.97	1,000.00	393.34	500.00	500.00	-50.00%	$ (500.00)
50340 · Office Equipment Purchases	179.99	2,000.00	0.00	2,000.00	2,000.00	0.00%	$ -
50343 · Clerk Cell Phone	445.11	450.00	371.13	450.00	500.00	11.11%	$ 50.00
50345 · IT Support	5,315.61	6,620.00	6,029.04	6,620.00	8,000.00	20.85%	$ 1,380.00
50350 · Deputy Clerk Wage	37,386.64	40,800.00	23,572.50	28,000.00	41,902.50	2.70%	$ 1,102.50
50360 · Deputy Clerk FICA	2,823.57	3,121.20	1,793.65	2,142.00	3,205.54	2.70%	$ 84.34
50362 · Deputy Clerk Retirement	0.00	1,350.00	0.00	0.00	1,359.38	0.69%	$ 9.38
50363 · Deputy Clerk Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
50370 · Other Office Expenses	701.84	700.00	441.50	700.00	700.00	0.00%	$ -
50375 · Clerk's Office Continuing Ed	0.00	1,800.00	0.00	0.00	2,200.00	22.22%	$ 400.00
50440 · Clerk's Health Insurance	18,767.70	20,326.02	17,198.94	20,326.02	30,687.75	50.98%	$ 10,361.73
50480 · Clerk Hourly Wage	64,990.40	70,758.00	56,110.21	70,758.00	102,156.86	44.37%	$ 31,398.86
50485 · Clerk Retirement	4,555.33	5,130.65	4,039.93	5,130.65	7,406.37	44.36%	$ 2,275.72
50486 · Clerk Longevity	468.39	500.98	0.00	500.98	0.00	-100.00%	$ (500.98)
50490 · Clerk Hourly FICA	4,139.89	5,451.31	3,546.92	5,451.31	7,815.00	43.36%	$ 2,363.69
Total Clerk / Secretarial	142,828.18	162,508.16	115,001.77	145,078.96	210,933.40	29.80%	$ 48,425.24
Elections							
50380 · Election Workers Wages	2,686.52	6,500.00	3,219.61	3,326.86	2,800.00	-56.92%	$ (3,700.00)

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2027 Proposed Budget (Details)

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50410 · Election Supplies	2,600.22	6,500.00	5,708.82	6,500.00	4,000.00	-38.46%	$ (2,500.00)
Total Elections	5,286.74	13,000.00	8,928.43	9,826.86	6,800.00	-47.69%	$ (6,200.00)
Treasurer							
50520 · Treasurer Supplies	155.40	700.00	720.00	720.00	800.00	14.29%	$ 100.00
Total Treasurer	155.40	700.00	720.00	720.00	800.00	14.29%	$ 100.00
Assessor							
50540 · Assessor Costs	10,684.14	23,000.00	21,718.83	23,000.00	24,000.00	4.35%	$ 1,000.00
50550 · Revaluation Costs	0.00	0.00	0.00	0.00	28,500.00	0.00%	$ 28,500.00
Total Assessor	10,684.14	23,000.00	21,718.83	23,000.00	52,500.00	128.26%	$ 29,500.00
Accounting							
50560 · Audit Costs	18,950.00	17,400.00	18,900.00	18,900.00	19,500.00	12.07%	$ 2,100.00
50570 · Accounting Service Expense	4,265.50	5,250.00	4,785.00	5,250.00	4,100.00	-21.90%	$ (1,150.00)
50580 · Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
50590 · Other Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total Accounting	23,215.50	22,650.00	23,685.00	24,150.00	23,600.00	4.19%	$ 950.00
Judicial							
50200 · Judicial Judge Salaries	4,200.00	4,200.00	3,150.00	4,200.00	4,200.00	0.00%	$ -
50210 · Judicial FICA	321.30	321.30	240.97	321.30	321.30	0.00%	$ -
50220 · Judicial Education & Travel Exp	800.00	1,300.00	966.00	1,300.00	3,200.00	146.15%	$ 1,900.00
50230 · Judicial Expenses	1,958.13	3,800.00	3,288.48	3,800.00	4,400.00	15.79%	$ 600.00
50280 · Judicial Court Clerk Salary	8,552.72	15,600.00	11,957.03	14,000.00	16,900.00	8.33%	$ 1,300.00
50290 · Judicial Court Clerk FICA	650.15	1,123.20	924.36	1,071.00	1,292.85	15.10%	$ 169.65
50285 · Judicial Clerk Retirement	0.00	1,193.40	0.00	0.00	0.00	-100.00%	$ (1,193.40)
Total Judicial	16,482.30	27,537.90	20,526.84	24,692.30	30,314.15	10.08%	$ 2,776.25
Legal							
50240 · Court Legal Expenses	29,150.85	27,800.00	13,648.66	18,500.00	26,000.00	-6.47%	$ (1,800.00)
50250 · Town Board Legal Expenses	14,309.60	28,500.00	5,760.00	8,500.00	24,000.00	-15.79%	$ (4,500.00)
Total Legal	43,460.45	56,300.00	19,408.66	27,000.00	50,000.00	-11.19%	$ (6,300.00)
Property & Liability Insurance							
50920 · Insurance - Town	22,355.00	18,662.65	21,474.00	21,474.00	23,000.00	0.23	$ 4,337.35
Total Property & Liability Insurance	22,355.00	18,662.65	21,474.00	21,474.00	23,000.00	23.24%	$ 4,337.35
Town Hall							
50700 · Town Hall Utilities	6,418.88	5,000.00	5,117.01	6,000.00	6,000.00	20.00%	$ 1,000.00
50710 · Town Hall Maintenance	6,338.30	6,300.00	6,697.43	6,697.43	6,600.00	4.76%	$ 300.00

Town of Cottage Grove
2027 Proposed Budget (Details)

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50720 · Town Hall Equipment	957.60	3,000.00	1,199.98	3,000.00	3,000.00	0.00%	$ -
50730 · Town Hall Supplies	387.87	500.00	89.76	500.00	500.00	0.00%	$ -
Total Town Hall	14,102.65	14,800.00	13,104.18	16,197.43	16,100.00	8.78%	$ 1,300.00
Flynn Hall							
50750 · Flynn Hall Expenses	2,092.42	2,600.00	1,325.81	2,600.00	2,000.00	-23.08%	$ (600.00)
50760 · Flynn Hall Utilities	8,475.54	9,800.00	9,429.29	9,800.00	9,200.00	-6.12%	$ (600.00)
Total Flynn Hall	10,567.96	12,400.00	10,755.10	12,400.00	11,200.00	-9.68%	$ (1,200.00)
Other General Government							
50790 · 4091 CTH N Maintenance	3,585.00	3,000.00	2,090.20	3,000.00	2,850.00	-5.00%	$ (150.00)
50930 · Hydrite Chemical Settlement Exp	0.00	1,736.00	1,624.82	1,624.82	0.00	-100.00%	$ (1,736.00)
50940 · Illegal / Uncollectable Taxes	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
50950 · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total Other General Government	3,585.00	4,736.00	3,715.02	4,624.82	2,850.00	-39.82%	$ (1,886.00)
Total General Government	322,992.78	402,518.94	292,391.43	352,291.28	465,779.45	15.72%	$ 63,260.51
Public Safety							
Law Enforcement							
51010 · Sheriff's Contract	444,470.91	514,836.18	337,646.71	450,000.00	487,861.50	-5.24%	$ (26,974.68)
51020 · Facilities Lease	0.00	11,779.48	11,779.48	11,779.48	11,956.16	1.50%	$ 176.68
51030 · Police Station Utilities	8,825.22	8,600.00	7,336.94	8,600.00	8,800.00	2.33%	$ 200.00
51040 · Police Station Janitorial	5,304.00	5,564.00	4,708.00	5,564.00	5,824.00	4.67%	$ 260.00
51050 · Police - Insurance	0.00	1,699.00	1,699.00	1,699.00	1,785.00	5.06%	$ 86.00
51060 · Police Station Maintenance	4,663.26	1,500.00	1,607.61	1,607.61	1,750.00	16.67%	$ 250.00
51080 · Police - Facilities Taxes	9,984.27	9,000.00	0.00	9,900.00	10,000.00	11.11%	$ 1,000.00
51100 · Dane County Communications	10,298.00	10,146.00	3,436.00	10,146.00	13,204.00	30.14%	$ 3,058.00
51130 · Police - Fuel	7,363.59	10,000.00	7,286.59	10,000.00	10,000.00	0.00%	$ -
51150 · Police - Supplies	0.00	500.00	0.00	500.00	500.00	0.00%	$ -
51160 · Police - Communications	960.25	1,400.00	1,113.39	1,400.00	1,400.00	0.00%	$ -
Total Law Enforcement	491,869.50	575,024.66	376,613.72	511,196.09	553,080.66	-3.82%	$ (21,944.00)
50770 · Emergency Bldg. Maint	72,256.52	56,000.00	43,333.15	56,000.00	65,100.00	16.25%	$ 9,100.00
Total Emergency Building	72,256.52	56,000.00	43,333.15	56,000.00	65,100.00	16.25%	$ 9,100.00
51210 · Joint Owned Apparatus Expense	30,241.68	45,000.00	28,989.34	45,000.00	45,000.00	0.00%	$ -
51220 · Fire Fuel Expense	6,925.35	12,000.00	9,133.76	12,000.00	16,000.00	33.33%	$ 4,000.00

Town of Cottage Grove
2027 Proposed Budget (Details)

Ordinary Income/Expense	2025 Actual	2026 Budget	2026 Jan 1 - Nov 12, 26	2026 Estimated Final	2027 Budget	% change vs. prior year	$ Change vs. prior year
51240 · Equipment Expense	33,345.62	43,816.66	32,212.52	43,816.66	53,550.00	22.21%	$ 9,733.34
51250 · Telephone Expense	5,520.25	7,900.00	4,600.54	5,500.00	7,900.00	0.00%	$ -
51260 · Insurance Expense	26,611.44	30,500.00	25,207.00	25,207.00	30,500.00	0.00%	$ -
51270 · Personnel Pay	0.00	0.00	0.00				
51272 · Officer Pay	0.00	31,200.00	26,400.00	31,200.00	33,600.00	7.69%	$ 2,400.00
51274 · Training Pay	0.00	21,000.00	10,770.00	21,000.00	21,000.00	0.00%	$ -
51276 · Sunday Duty Pay	0.00	5,000.00	2,700.00	5,000.00	5,000.00	0.00%	$ -
51278 · Pay Per Call	0.00	58,000.00	40,580.00	58,000.00	58,000.00	0.00%	$ -
51270 · Personnel Pay - Other	44,540.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total 51270 · Personnel Pay	44,540.00	115,200.00	80,450.00	115,200.00	117,600.00	2.08%	$ 2,400.00
51280 · Training & Safety Expense	6,029.63	9,250.00	3,801.75	9,250.00	9,250.00	0.00%	$ -
51290 · Hazmat and Investigation	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
51300 · Personal & Records Expense	21,487.00	29,900.00	23,532.32	29,900.00	38,900.00	30.10%	$ 9,000.00
51310 · Fire Preplan & Prevention	8,053.85	7,000.00	8,593.66	8,593.66	7,000.00	0.00%	$ -
51320 · Inspection Expense	0.00	500.00	0.00	500.00	500.00	0.00%	$ -
51330 · Fire Chief Expense	500.00	1,000.00	500.00	1,000.00	2,575.00	157.50%	$ 1,575.00
51340 · Maintenance Contracts	19,625.85	22,625.00	15,258.26	22,625.00	22,825.00	0.88%	$ 200.00
Total Fire Protection	202,880.67	324,691.66	232,279.15	318,592.32	351,600.00	8.29%	$ 26,908.34
51400 · EMS Expense	276,744.59	281,836.68	281,836.68	281,836.68	283,960.98	0.75%	$ 2,124.30
Total EMS	276,744.59	281,836.68	281,836.68	281,836.68	283,960.98	0.75%	$ 2,124.30
Fire Inspection							
51590 · Fire Inspection Expenses - TCG	855.00	1,000.00	900.00	900.00	1,000.00	0.00%	$ -
51992 · Fire Inspection Expenses - TPS	690.00	1,000.00	345.00	690.00	1,000.00	0.00%	$ -
Total Fire Inspection	855.00	1,000.00	900.00	900.00	2,000.00	100.00%	$ 1,000.00
Building Inspection							
51532 · Property Maint Enforcement	0.00	0.00	200.54	200.54	200.00	0.00%	$ 200.00
51530 · Building Inspection	53,673.78	45,000.00	67,807.15	70,000.00	45,000.00	0.00%	$ -
Total Building Inspection	53,673.78	45,000.00	68,007.69	70,200.54	45,200.00	0.44%	$ 200.00
Total Public Safety	1,098,970.06	1,284,553.00	1,003,315.39	1,239,415.63	1,300,941.64	1.28%	$ 16,388.64
Public Works							
Highway Maintenance							
50921 · Hwy Insurance	9,277.00	12,958.00	12,958.00	12,958.00	13,605.90	5.00%	$ 647.90
51700 · Patrolman Health Insurance	69,571.52	75,049.92	63,778.88	75,049.92	78,560.64	4.68%	$ 3,510.72

Town of Cottage Grove
2027 Proposed Budget (Details)

Ordinary Income/Expense	2025 Actual	2026 Budget	2026 Jan 1 - Nov 12, 26	2026 Estimated Final	2027 Budget	% change vs. prior year	$ Change vs. prior year
51710 · Longevity Pay	969.00	1,077.00	0.00	1,077.00	1,185.00	10.03%	$ 108.00
51730 · Patrolman Wages	204,370.06	218,552.25	163,972.94	218,552.25	229,479.86	5.00%	$ 10,927.61
51740 · Patrolman FICA	14,247.75	16,801.64	11,222.01	16,801.64	17,645.86	5.02%	$ 844.22
51750 · Patrolman Retirement	14,283.30	15,813.31	11,806.07	15,813.31	16,723.20	5.75%	$ 909.89
51760 · Gravel Expense	11,045.31	11,000.00	12,366.72	12,366.72	13,000.00	18.18%	$ 2,000.00
51770 · Contractor Expense	2,551.78	6,000.00	2,500.00	6,000.00	5,000.00	-16.67%	$ (1,000.00)
51780 · Sand and Salt Expense	25,079.92	37,000.00	24,814.72	37,000.00	32,000.00	-13.51%	$ (5,000.00)
51790 · Patch & Cold Mix	6,522.70	10,000.00	2,487.74	10,000.00	8,000.00	-20.00%	$ (2,000.00)
51800 · Crack Filler Expense	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	0.00%	$ -
51810 · Seal Coating	84,320.00	80,000.00	79,254.00	79,254.00	80,000.00	0.00%	$ -
51820 · Road Signs	7,709.72	6,000.00	5,314.18	6,000.00	6,000.00	0.00%	$ -
51830 · Bridge Expense	260.00	2,500.00	0.00	2,500.00	2,000.00	-20.00%	$ (500.00)
51840 · Tire Purchases & Expense	4,923.91	5,000.00	3,807.78	5,000.00	5,000.00	0.00%	$ -
51850 · Equipment Repairs & Maint	41,324.72	19,000.00	27,499.42	27,499.42	19,000.00	0.00%	$ -
51860 · Garage Utilities	5,243.69	4,800.00	3,802.55	4,800.00	5,000.00	4.17%	$ 200.00
51870 · Garage Maintenance & Repairs	3,392.34	5,000.00	640.16	5,000.00	3,500.00	-30.00%	$ (1,500.00)
51880 · Garage Equip. & Supplies	7,433.33	7,000.00	5,250.49	7,000.00	7,000.00	0.00%	$ -
51890 · Fuel & Oil	19,969.77	30,000.00	21,769.69	30,000.00	25,000.00	-16.67%	$ (5,000.00)
51900 · Drug & Alcohol Testing	762.00	500.00	262.00	500.00	500.00	0.00%	$ -
51910 · Culvert Expense	14,676.00	14,000.00	3,697.90	14,000.00	14,000.00	0.00%	$ -
51920 · Center Stripping	2,446.20	2,000.00	2,778.50	2,778.50	3,500.00	75.00%	$ 1,500.00
51930 · Stormwater Expense	4,272.30	3,885.00	3,100.00	3,885.00	4,000.00	2.96%	$ 115.00
51950 · Patrolman Continuing Education	0.00	350.00	0.00	350.00	350.00	0.00%	$ -
51980 · GIS Mapping ArcGIS	945.76	1,700.00	1,022.87	1,700.00	1,200.00	-29.41%	$ (500.00)
52020 · Street Lighting Cost	1,887.20	1,850.00	1,552.00	1,850.00	1,850.00	0.00%	$ -
Total Highway Maintenance	589,485.28	606,879.12	484,700.62	616,777.76	625,100.46	3.00%	$ 18,221.34
Highway Construction						0.00%	
52000 · Highway Maintenance Contracts	353,424.30	419,120.96	398,567.26	398,567.26	350,000.00	-16.49%	$ (69,120.96)
Total Highway Construction	353,424.30	419,120.96	398,567.26	398,567.26	350,000.00	-16.49%	$ (69,120.96)
Non-Hwy Maintenance						0.00	
51940 · Non-Hwy Wages	27,365.02	25,744.25	30,650.45	30,650.45	27,031.46	5.00%	$ 1,287.21
51970 · Non-Hwy FICA	2,093.41	1,969.44	2,344.76	2,344.76	2,067.91	5.00%	$ 98.47
51960 · Non-Hwy Retirement	1,901.88	1,853.59	2,206.83	2,114.88	1,959.78	5.73%	$ 106.19
Total Non-Hwy Maintenance	31,360.31	29,567.28	35,202.04	35,110.09	31,059.15	5.05%	$ 1,491.87

Town of Cottage Grove
2027 Proposed Budget (Details)

Ordinary Income/Expense	2025 Actual	2026 Budget	2026 Jan 1 - Nov 12, 26	2026 Estimated Final	2027 Budget	% change vs. prior year	$ Change vs. prior year
Garbage and Refuse Collection							
52100 · Refuse Collection - Curbside	228,231.70	241,375.00	200,507.36	241,375.00	241,890.00	0.00	$ 515.00
Total Garbage and Refuse Collection	228,231.70	241,375.00	200,507.36	241,375.00	241,890.00	0.21%	$ 515.00
Recycling							
52110 · Recycling	107,478.80	113,700.00	94,408.00	113,700.00	113,904.00	0.00	$ 204.00
Total Recycling	107,478.80	113,700.00	94,408.00	113,700.00	113,904.00	0.18%	$ 204.00
Solid Waste Disposal							
52111 · Compost Collection	649.99	850.00	618.00	618.00	850.00	0.00%	$ -
Total Solid Waste Disposal	649.99	850.00	618.00	618.00	850.00	0.00%	$ -
Landfil							
52120 · Landfill Monitoring - Village	11,105.32	11,825.00	12,019.88	12,019.88	11,550.00	-2.33%	$ (275.00)
52140 · Landfill Monitoring - Town	13,741.57	15,675.00	15,317.54	15,317.54	15,950.00	1.75%	$ 275.00
Landfill - Other	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total Landfill	24,846.89	27,500.00	27,337.42	27,337.42	27,500.00	0.00%	$ -
Total Public Works	1,335,477.27	1,451,950.36	1,254,298.70	1,446,443.53	1,390,303.61	-4.25%	$ (61,646.75)
Culture, Education, Recreation							
52300 · Park Expense	8,765.02	36,965.71	22,264.64	36,965.71	19,000.00	-48.60%	$ (17,965.71)
52330 · Parks Committee Per Diem	0.00	750.00	250.00	750.00	750.00	0.00%	$ -
52340 · Parks Committee FICA	0.00	57.38	19.14	57.38	57.38	0.00%	$ -
Total Culture, Education, Recreation	8,765.02	37,773.09	22,533.78	37,773.09	19,807.38	-47.56%	$ (17,965.71)
Health and Human Services							
52220 · Colonial Club Donation	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00%	$ -
52210 · Veterans Graves Paid	190.00	190.00	190.00	190.00	190.00	0.00%	$ -
Total Health and Human Services	7,190.00	7,190.00	7,190.00	7,190.00	7,190.00	0.00%	$ -
Conservation and Development						0	
52160 · Yahara Wins Pilot Project	3,572.00	3,572.00	3,572.00	3,572.00	3,572.00	0.00%	$ -
50180 · Town Planner	3,088.30	5,250.00	9,967.99	11,000.00	17,600.00	235.24%	$ 12,350.00
52401 · Town Planning - Other	1,380.00	1,460.00	1,383.00	1,460.00	1,425.00	-2.40%	$ (35.00)
52403 · Reimbursable Development Exp	13,120.05	10,500.00	27,640.94	27,640.94	23,000.00	119.05%	$ 12,500.00
Total Conservation and Development	21,160.35	20,782.00	42,563.93	43,672.94	45,597.00	119.41%	$ 24,815.00
Capital Outlay							
52502 · 4091 CTH N Capital Outlay	29,710.00	0.00	0.00	0.00	0.00	0.00%	$ -
52504 · Town Hall Capital Outlay	43,762.71	0.00	0.00	0.00	0.00	0.00%	$ -
52530 · Fire Protection Equip. Outlay	7,494.72	117,633.34	117,633.34	117,633.34	134,185.00	14.07%	$ 16,551.66

Town of Cottage Grove
2027 Proposed Budget (Details)

Ordinary Income/Expense	2025 Actual	2026 Budget	2026 Jan 1 - Nov 12, 26	2026 Estimated Final	2027 Budget	% change vs. prior year	$ Change vs. prior year
52540 · Fire Protect. Building Outlay	24,380.00	0.00	0.00	0.00	10,000.00	0.00%	$ 10,000.00
52550 · Highway Equipment Outlay	125,932.25	0.00	0.00	0.00	135,500.00	0.00%	$ 135,500.00
52560 · Highway Building Outlay	4,374.00	0.00	0.00	0.00	0.00	0.00%	$ -
52570 · Local Highway Outlay	0.00	0.00	0.00	0.00	269,369.10	0.00%	$ 269,369.10
52580 · Other Capital Outlay	41,179.48	0.00	0.00	0.00	2,526.00	0.00%	$ 2,526.00
52590 · EMS Capital Outlay	37,309.52	0.00	0.00	0.00	0.00	0.00%	$ -
52610 · Flynn Hall Capital Outlay	3,482.50	0.00	0.00	0.00	0.00	0.00%	$ -
Total Capital Outlay	317,625.18	117,633.34	117,633.34	117,633.34	551,580.10	368.90%	$ 433,946.76
Debt Service							
Debt Repayment							
52700 · Debt Service - Principal	263,568.77	233,405.05	233,432.76	233,432.76	235,500.26	0.90%	$ 2,095.21
52720 · Debt Service - Interest	46,881.18	48,614.85	43,706.06	43,706.06	41,223.43	-15.20%	$ (7,391.42)
Total Debt Repayment	310,449.95	282,019.90	277,138.82	277,138.82	276,723.69	-1.88%	$ (5,296.21)
Capital Lease							
52750 · Capital Lease - Principal	10,518.00	1,865.14	1,776.35	1,865.14	1,932.52	0.04	$ 67.38
52760 · Capital Lease - Interest	2,095.40	587.18	539.73	587.18	519.80	(0.11)	$ (67.38)
Total Capital Lease	12,613.40	2,452.32	2,316.08	2,452.32	2,452.32	0.00%	$ -
Total Debt Service	323,063.35	284,472.22	279,454.90	279,591.14	279,176.01	-1.86%	$ (5,296.21)
Total Expenditures	**3,435,244.01**	**3,606,872.95**	**3,019,381.47**	**3,524,010.94**	**4,060,375.19**	**12.57%**	**$ 453,502.24**
Net Ordinary Income	**69,412.08**	**15,257.82**	**369,917.99**	**152,709.02**	**(50,611.44)**	**-432%**	**$ (65,869.26)**
Other Income/Expense							
Other Income							
53010 · Proceeds of Short Term Notes	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	0.00%	$ -
						0.00%	
Fund Balance Applied							
43000 · Hydrite Chemicals Funds Applied	0.00	1,736.00	1,624.82	1,624.82	0.00	-100.00%	$ (1,736.00)
43010 · Welcome Sign Funds	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
43020 · Sick Leave Funds	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
43025 · North Star Impact Fees Applied	0.00	0.00	0.00	0.00	6,126.25	0.00%	$ 6,126.25
43030 · Highway Maintenance Funds	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
43035 · Fire Dues Funds Applied	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
43040 · Pleasant Springs Fire Funds	690.00	47,400.00	46,400.00	47,150.00	1,000.00	-97.89%	$ (46,400.00)
43050 · ATC Impact Fees Applied	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
43060 · Unassigned General Fund	190,368.04	0.00	0.00	0.00	137,382.94	0.00%	$ 137,382.94

Town of Cottage Grove
2027 Proposed Budget (Details)

Ordinary Income/Expense	2025 Actual	2026 Budget	2026 Jan 1 - Nov 12, 26	2026 Estimated Final	2027 Budget	% change vs. prior year	$ Change vs. prior year
43070 · ESB PropertyRepairFunds Applied	46,855.44	0.00	0.00	0.00	0.00	0.00%	$ -
43080 · Future Park Expense Funds Appli	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Fund Balance Applied - Other	0.00	0.00	0.00	0.00	0.00	0.00%	$ -
Total Fund Balance Applied	237,913.48	49,136.00	48,024.82	48,774.82	144,509.19	194.10%	$ 95,373.19
Total Other Income	587,913.48	399,136.00	398,024.82	398,774.82	494,509.19	23.89%	$ 95,373.19
Other Expense							
Contributions to Assigned/Restricted Funds							
60100 · Contributions to Awards Fund	100.00	0.00	0.00	0.00	0.00	0.00%	$ -
60101 · ESB Fund Contibutions	40,000.00	0.00	0.00	0.00	0.00	0.00%	$ -
60103 · Fire Dues Fund Contributions	26,715.82	0.00	29,243.69	29,243.69	28,860.00	0.00%	$ 28,860.00
60104 · North Star Rd Impact Contrib	0.00	0.00	2,546.25	6,126.65	0.00	0.00%	$ -
60105 · Park Fees Fund Contribution	2,625.00	0.00	1,125.00	1,125.00	0.00	0.00%	$ -
60106 · Recreation Fees Fund Contrib	8,120.00	0.00	9,280.00	9,280.00	0.00	0.00%	$ -
60110 · Pleasant Springs Fund Contrib	63,756.28	64,393.82	64,393.82	64,393.82	65,037.75	1.00%	$ 643.93
Total Contributions to Fund Balance	141,317.10	64,393.82	106,588.76	110,169.16	93,897.75	45.82%	$ 29,503.93
53020 · Debt Service - Short Term Notes	312,411.58	350,000.00	350,000.00	350,000.00	350,000.00	0.00%	$ -
Total Other Expense	453,728.68	414,393.82	456,588.76	460,169.16	443,897.75	7.12%	$ 29,503.93
Net Other Income	**134,184.80**	**(15,257.82)**	**(58,563.94)**	**(61,394.34)**	**50,611.44**	**-432%**	**$ 65,869.26**
Net Change	**203,596.88**	**(0.00)**	**311,354.05**	**91,314.68**	**0.00**		**$ 0.00**
Town Levy		1,916,304			1,937,868		
Assessed Value		547,558,000			555,692,400		
Town Mill Rate (per $1,000)		3.4997			3.4873		
Taxes per 300,000		1,049.92			1,046.19		$ (3.73)