

City of Lake Geneva



2008 Operating & Capital Budgets

CITY OF LAKE GENEVA

2008 ANNUAL OPERATING & CAPITAL BUDGET

MAYOR

Sheldon O. Shepstone

FIRST DISTRICT

Todd Krause
Gary Dunham

SECOND DISTRICT

Mary Jo Fesenmaier
Larry Magee

THIRD DISTRICT

Tom Spellman
Arleen Krohn

FOURTH DISTRICT

Don Tolar
William Chesen

ADMINISTRATION

City Administrator, Dennis Jordan

City Clerk, Diana Dykstra

City Comptroller, Deborah Gilbert, CPA

City Treasurer, Germaine Clifford

City Attorney, Berwyn Braden

Police Chief, Richard Meinel

Building Inspector, Barney Brugger

Municipal Judge, Henry Sibbing

Fire Chief, Brent Connelly

City Assessor, Grace Lininger

Library Director, Andrea Peterson

City of Lake Geneva

2008 Annual Operating & Capital Budgets

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CREDITS:

Budget Review:

Finance License & Judicial Committee
Gary Dunham, Chairman
Dennis Jordan, City Administrator
Deb Gilbert, Comptroller

Budget Book Cover:

Picture of Fire Department Squad #2861
2007 Pierce Lance Rescue Pumper
2000 gpm pump/750 gal water tank
TNT Rescue Tools
Light Tower & Technical Rescue Equipment
– courtesy of Lt. Dennis Detkowski II
Layout – Deb Gilbert

TO: MAYOR AND COMMON COUNCIL

FROM: CITY ADMINISTRATOR

DATE: JANUARY 24, 2008

RE: BUDGET SUMMARY

The year 2007 was a period of anxiety and austerity. Cities throughout the state have been concerned about levy limits and their affects on each municipality. The concern was justified as the Governor set a levy limit of two per-cent unless a municipality had enough growth to allow it to raise their limit in excess of the limit, but no more than four per-cent. In Lake Geneva, that meant the City could increase the levy rate by 3.6 per cent for 2008. In 2009, all cities will be limited to raising their levy by two percent. There will be no consideration of new construction. Cities are now in the "lull before the storm". Most cities have raised their fees to their acceptable limits, most have long-term union contracts that have more than 2% increases, and they have cut their budgets to the bare bone. By limiting cities to 2% in 2009, the Legislature will now cause cities to make difficult choices. What services should be cutback or should there be layoffs? Health care costs continue to be a concern. It will be interesting to see if the Legislature and Governor continue the 2% levy limit into the next biennium.

There is still legislation pending to limit a City's ability to annex property. If passed, the legislation would allow towns the ability to become "Charter" towns, which would allow them to deny a City from annexing any of the town's property. Charter Town legislation is still a threat to Cities and Villages in the current Legislature.

The City of Lake Geneva has addressed several issues that will stabilize its financial picture in 2008 and will improve its finances in 2009. The City addressed these issues by restructuring its debt to make the payments affordable and consistent, budgeted for its debt completely through the tax levy, raising the tax levy by the amount allowed by the state, taking into consideration new growth and streamlining and making cuts in each department's budget. Interest rates had increased in 2007, but are now moving downward. If the trend continues, the City may see less interest income in 2008 than it received in 2007. It is also important for the City to keep up with inflation. Because of tight budgets, many operational items get cut. The City cannot keep absorbing higher costs and paying higher wages without increasing the tax rate to absorb those costs. If the 2% limit increase is extended, the City will never be able to recover the revenues lost because of frugality practiced in the past.

State Shared Revenue:

In 2008 the City of Lake Geneva is projected to receive \$158,060 in Shared Revenue payments. This amount is an increase of \$1,061 from 2007.

Expenditure Restraint Program:

The City received \$64,615 in expenditure restraint payments in 2007. In 2008, it is estimated that the City would receive \$10,315, a decrease of \$53,967. The amount can vary depending on how many communities qualify for payments.

Other Revenues:

Interest rates rose in 2007, but are now in decline. City staff will work with our banking institution, and other financial institutions, to restructure the City's investment accounts so more money is earning interest. The City staff estimates the City will earn \$150,000 in interest on its investments in 2008.

Health Insurance:

The City, through negotiations with its unions, has implemented changes in the Plan to utilize higher deductibles and a co-pay to obtain a more competitive rate. The City will continue to look into an HSA (Health Savings Account) Plan which could benefit both the City and its employees. Compared to the State Health Plan and some private plans, the City's plan has remained relatively stable.

City Debt:

The City's debt is stable and consistent. The City, in its restructuring of debt in 2006, borrowed \$2.2 million for new Capital Improvement Projects through the year 2008. The Capital projects are being completed on schedule to comply with bonding rules. The City's debt is only 14.37% of the legal debt percentage allowed by State Statute. In three years a portion of that debt will be paid off, and if the City needed to borrow for capital projects, it would have the capacity to do so.

Grants:

The following are grants the City of Lake Geneva has received and will be implemented in the year 2008:

Recycling -

The City again qualified for a recycling grant. This year's award will be approximately \$31,000. This helps to defray the costs of recycling yard wastes and brush pick-ups.

Fire Department:

The Fire Department will be applying for grants through Homeland Security this year. Some of the items they will be applying for grants money are a Public Education trailer, a command vehicle, an exhaust system for the fire bay and for a new communications system. Most of the grants are on a 95% federal and 5% municipality basis.

Assessed Value:

The City's assessed value is now \$1,091,540,100 in 2007. New construction was 3.46% of the City's assessed value or \$37,767,287, and thus the City could increase its tax levy by that percentage.

Levy Rate:

The Levy Rate was 7.72 in the years 2000, 2001 and 2002. In 2003, the Council lowered the rate to 6.67. In 2004 the rate was increased to 6.81 because of a decrease in assessed values. In 2005 the levy rate was 6.98. In 2006, the Levy Rate is 5.06, a 28% decrease from 2005. In 2007, the City levy is 5.21 per \$1,000 of value. In 2008 it is 5.28 per \$1,000 of value.

The 2007 budget is balanced and frugal. City Staff, the Mayor and the Common Council have positioned the City so that the City can continue to provide the services the citizens expect. The levy limit for 2007 was set at a maximum of 3.68. The limit for 2008 was set at 2%. The 2% limit will make it difficult for Cities to maintain the same level of services they are currently providing. One reason is that the tax levy applies to half of the City's expenditures and the rate of inflation could be significantly higher than the cap.

I want to thank the Comptroller, the Department Heads, the Budget Review Committee which is chaired by Alderman Gary Dunham, and Mayor Shepstone and the Common Council for their input and patience in preparing the 2008 budget. Thank you again.

City of Lake Geneva Mission Statement

The City of Lake Geneva seeks to preserve its small town atmosphere and quality of life while balancing the desires of our community by delivering high-quality programs and services in a fiscally responsible manner.

Policy on Quality

It is the policy of the City of Lake Geneva and its various departments and employees to provide quality services with the highest municipal standards. We work to provide professional, precise, prompt, courteous, cost-effective and efficient services to our residents and visitors.

The City Council is fundamentally responsible for establishing policies which promote the health, safety and welfare of the public. It also evaluates the success of its local administrative system in carrying out adopted policies.

**NOTICE OF PUBLIC HEARING
CITY OF LAKE GENEVA
PROPOSED 2008 BUDGET**

Notice is hereby given that a PUBLIC HEARING will be held, on Thursday, **November 15, 2007 at 6:00 P.M.**, in the Council Chambers, at City Hall, 626 Geneva Street, City of Lake Geneva, on the 2008 PROPOSED MUNICIPAL OPERATING AND CAPITAL BUDGETS. A detailed copy of the 2008 PROPOSED MUNICIPAL OPERATING AND CAPITAL BUDGETS is available for public inspection at the City Clerk's Office in City Hall, from 8:30 A.M. to 5:00 P.M. on Monday through Friday. A copy is also available for public inspection at the Lake Geneva Public Library.

Dated this 31st day of October, 2007.

/s/ Sheldon O. Shepstone
Mayor
City of Lake Geneva, Wisconsin

**CITY OF LAKE GENEVA
2008 PROPOSED OPERATING AND CAPITAL BUDGETS**

	2007 PROPOSED BUDGET	2008 PROPOSED BUDGET	2007-2008 % CHANGE
REVENUES:			
Taxes:			
General Property Taxes	\$ 3,651,854	\$ 3,848,436	5.38%
Other Taxes	756,025	775,850	2.62%
Special Assessments	8,260	8,260	0.00%
Intergovernmental Revenues	907,565	822,375	-9.39%
Licenses and Permits	296,100	324,500	9.59%
Fines and Forfeitures	170,000	170,000	0.00%
Public Charges for Services	340,245	422,085	24.05%
Interest Earnings	110,300	150,300	36.26%
Miscellaneous Revenues	5,500	51,100	829.09%
Net Interfund Transfers	475,000	580,000	22.11%
TOTAL REVENUES:	<u>\$ 6,720,849</u>	<u>\$ 7,152,906</u>	6.43%
EXPENDITURES:			
General Government	\$ 1,046,799	\$ 1,209,736	15.57%
Public Safety	2,756,770	2,985,710	8.30%
Public Works	1,293,675	1,358,960	5.05%
Health & Human Services	1,252,115	1,050,000	-16.14%
Culture, Recreation & Education	238,880	379,535	58.88%
Conservation & Development	132,610	168,965	27.41%
TOTAL EXPENDITURES:	<u>\$ 6,720,849</u>	<u>\$ 7,152,906</u>	6.43%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	
DEBT SERVICE			
REVENUES	1,170,428	999,914	-14.57%
EXPENDITURES:			
Principal Retirement	910,000	725,000	-20.33%
Interest Expense	260,428	274,914	5.56%
TOTAL EXPENDITURES:	<u>\$ 1,170,428</u>	<u>\$ 999,914</u>	-14.57%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	
CAPITAL PROJECTS (Includes Impact Fees)			
REVENUES	\$ 1,980,399	\$ 1,132,716	-42.80%
EXPENDITURES	1,980,399	1,132,716	-42.80%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	<u>\$ -</u>	<u>\$ -</u>	
TIF 3 & 4			
REVENUES ('08 Estimated Increment)	\$ 2,344,575	\$ 1,900,000	-18.96%
EXPENDITURES (not yet available)	900,000	-	-100.00%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	<u>\$ 1,444,575</u>	<u>\$ 1,900,000</u>	31.53%
SPECIAL REVENUE FUNDS			
REVENUES	\$ 2,053,655	\$ 2,179,589	6.13%
EXPENDITURES (Includes Transfers)	1,899,010	2,031,015	6.95%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	<u>\$ 154,645</u>	<u>\$ 148,574</u>	-3.93%

Tax Rate Per \$1,000 of Assessed Value for City Purposes:	2005 <u>\$6.98</u>	2006 <u>\$5.06</u>	2007 <u>\$5.21</u>	2008 <u>\$5.40</u>
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**City of Lake Geneva
Projection of Fund Balances
For the Year Ended December 31, 2008**

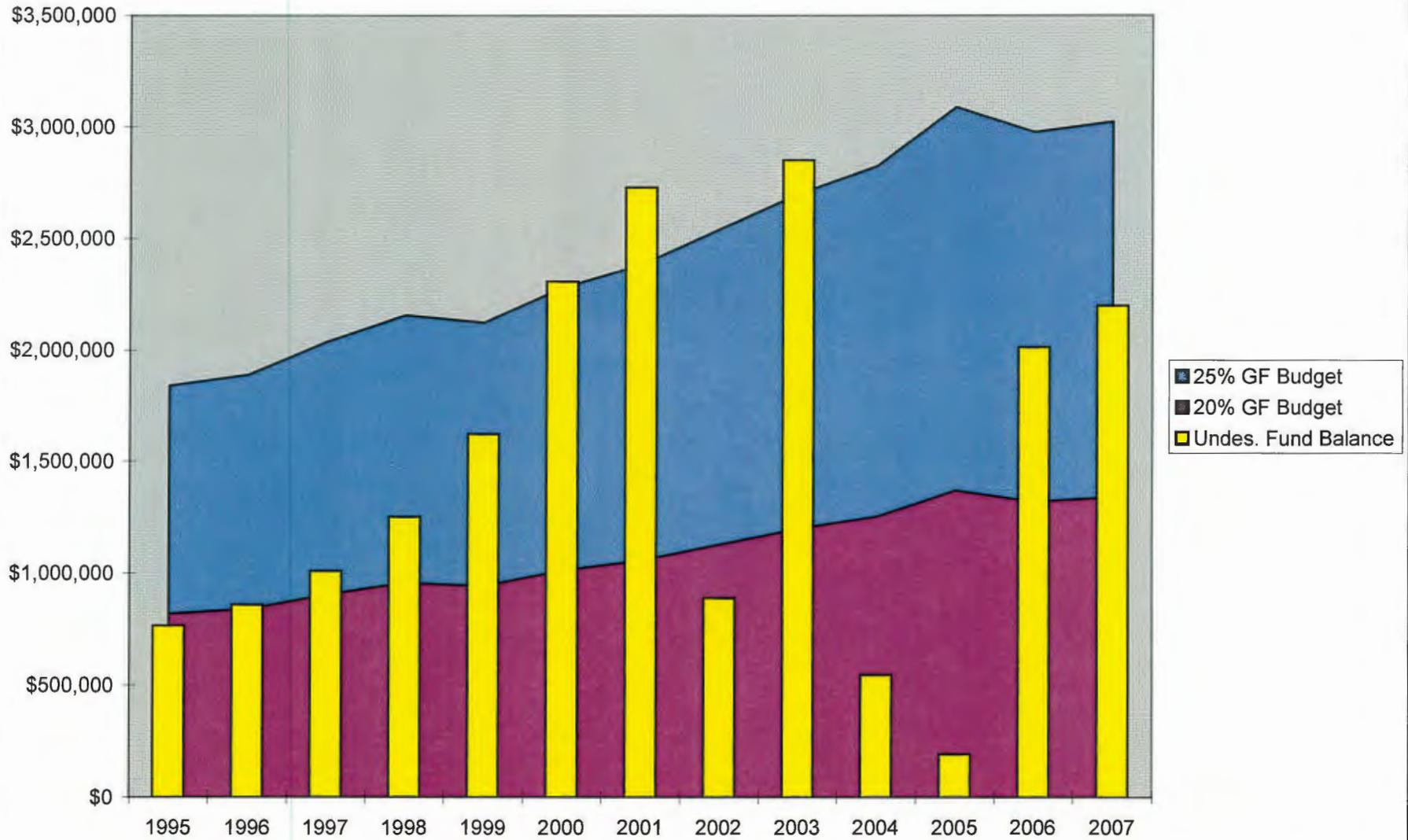
	Est. Fund Balance 12/31/2007	2008 Budgeted Revenues	2008 Budgeted Expenditures	Est. Fund Balance 12/31/2008
General Fund	\$ 1,900,000	\$ 7,148,580	\$ 7,148,580	\$ 1,900,000
Debt Service	66,953	953,895	999,915	20,933
Capital Projects	1,896,596	170,000	1,092,716	973,880
TIF #3	(565,563)	608,980	-	43,417
TIF #4	5,472,010	-	-	5,472,010
Lakefront Operations	308,366	831,975	756,975	383,366
Parking Lots & Meters	154,600	649,335	574,335	229,600
Impact Fees	101,397	40,000	40,000	101,397
Public Library	331,370	638,495	699,710	270,155

* Carryforwards not included.

Fund Balance Definition - "The difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected event, to maintain or enhance the City's financial position and related bond ratings, to provide cash for operations prior to receipt of property tax revenues and to maximize investment earnings." (a sample taken from "Preparing a More Effective Budget Document", a handbook assembled and instructed by the Government Financer Officer Association)

The Lake Geneva Common Council adopted a Fund Balance Policy in 1994 to restrict the use of prior year undesignated fund balances and surpluses. Fund balances are evaluated annually by the Common Council to avoid excessive accumulations. The City's benchmark is Undesignated Fund Balance should 20-25% of its annual operating budget.

Fund Balance Benchmarking



Resolution 07-R94

WHEREAS, the Common Council of the City of Lake Geneva desires to have a level of budgetary control that is at the cost center level, and

WHEREAS, the Common Council has deliberated and on November 15, 2007, has approved the 2008 Budgets for Operations and Capital Improvements,

BE IT THEREFORE RESOLVED, that the Common Council of the City of Lake Geneva hereby approve the 2008 Operating and Capital Budgets at the cost center level of budgetary control as follows:

<i>Cost Center</i>	<i>Description</i>	<i>Revenues</i>	<i>Expenditures</i>
GENERAL FUND			
11 10-00	General Levy & Exp	\$ 3,838,625	\$ 130,290
11 10-00	Other Gen Rev & Gen Ins	1,941,370	170,345
11 10-20	Benefit Insurance		1,050,000
11 11-00	Council		34,755
11 12-00	Municipal Court	170,000	95,405
11 13-00	Cty Attorney	-	61,000
11 13-10	Outside Legal		2,200
11 14-00	Mayor		7,300
11 14-20	City Administrator		108,485
11 14-30	City Clerk		153,025
11 15-10	Accounting & IT		188,725
11 15-30	City Treasurer		28,870
11 15-40	City Assessor		75,690
11 16-10	City Hall Facilities Maintenance		144,700
11 21-00	Police	125,730	2,258,970
11 22-00	Fire	274,855	500,060
11 22-10	Hydrant Rental		222,440
11 24-00	Building Inspection & Zoning	211,000	134,855
11 29-00	Emergency Government		4,240
11 30-00	City Engineer		10,500
11 32-10	Street		683,495
11 32-12	Snow & Ice	100	78,610
11 32-13	Tree & Brush		84,020
11 32-14	Composting		14,515
11 32-15	Storm Sewer		16,625
11 34-10	Traffic Control	4,000	116,095
11 36-00	Sanitation		342,220
11 51-10	Museum		31,340
11 52-00	Parks	2,500	66,595
11 52-01	Vet's Park		12,800
11 69-30	Plan Commission		34,110
11 70-00	Public Services	400	286,300
11 00-00 4900	Transfers	580,000	
	Total General Fund	7,148,580	7,148,580

Cost Center	Description	Revenues	Expenditures
DEBT SERVICE			
20 81-00	Levy/Debt Service	953,895	999,915
	Interest-prior years	46,020	
	Total Debt Service Fund	999,915	999,915
LAKEFRONT			
40 52-10	Piers & Buoys	104,000	63,225
40 52-11	Boat Launch	46,550	13,845
40 54-10	Beach	231,000	165,995
40 55-10	Upper Riviera Ballroom	152,500	86,345
40 55-20	Lower Riviera Concourse	103,425	135,565
40 55-30	Docks	194,700	33,000
40 00-00	Transfers		260,000
	Total Lakefront Fund	832,975	757,975
CAPITAL PROJECTS			
41 00-00	Levy/Projects	130,000	996,720
	Borrowing-prior years	866,720	
	Total Capital Projects Fund	996,720	996,720
TIF #3			
32 10-00	Estimated Increment	608,980	-
	Total TIF #3 Fund	608,980	-
TIF #4			
34 30-00	Estimated Increment	1,746,835	Amendment
	Capital Outlay		399,000
	Administration/Maintenance	-	50,000 Request
	s	1,746,835	449,000
IMPACT FEES			
45 00-00	Impact Fees	21,500	55,000
	Impact Fees-prior years	33,500	
	Total Impact Fees Fund	55,000	55,000
PARKING LOTS & METERS			
42 34-50	Meters	649,335	239,335
42 00-00	Transfers		335,000
	Total Parking Lots & Meters Fund	649,335	574,335

Cost Center	Description	Revenues	Expenditures
LIBRARY			
99 00-00	Levy/Expenditures	422,300	699,710
	Other Revenues	216,245	
	Other Revenues-prior years	61,165	
	Total Library Fund	699,710	699,710

Adopted this 26th day of November, 2007.

Sheldon O. Shepstone
Sheldon O. Shepstone, Mayor

ATTEST:



Diana Dykstra, City Clerk
City Clerk

**City of Lake Geneva
Full Time Equivalents
For the Year 2008**

	FTE
Muni Court	2.00
Admin	1.00
Clerk	3.50
Acctg	1.00
Assessor	1.00
City Hall	1.00
Police	32.51
Fire	6.62
Building Insp	2.31
Street	13.67
Total Gen Fund	64.61
Riviera & Lakefront	2.00
Meters	2.75
Library	11.26
Total FTE	80.62

NOTE: Includes seasonals <600 hrs

City of Lake Geneva
Levy Comparison

2007 Tax Dollars

City	\$	5,145,917	24%
TIFs	\$	2,355,809	11%
County	\$	4,087,869	19%
Joint #1	\$	4,655,985	21%
UHS	\$	4,034,352	19%
Gateway	\$	1,253,850	6%
State	\$	200,108	1%
*Other	\$	1,982	0%
	\$	<u>21,735,872</u>	<u>100%</u>

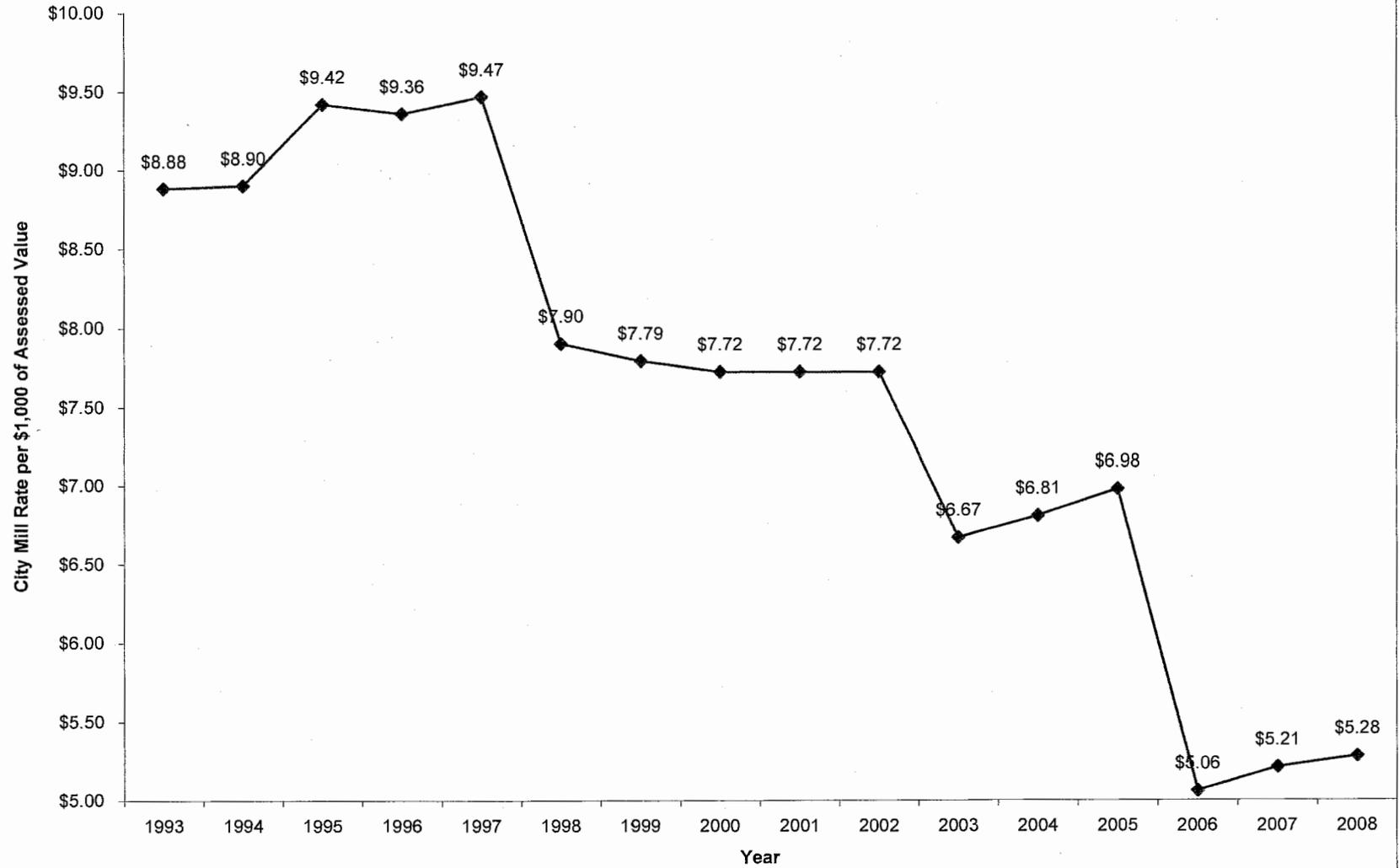
2008 Tax Dollars

City	\$	5,344,818	22%
TIFs	\$	2,579,323	11%
County	\$	4,354,751	18%
Joint #1	\$	5,820,549	24%
UHS	\$	4,497,424	19%
Gateway	\$	1,361,327	6%
State	\$	216,195	1%
*Other	\$	2,184	0%
	\$	<u>24,176,571</u>	<u>100%</u>

(Levied in 2006 and 2007 respectively - does not include special assessments)

*Other = additional school district not in any TIF District

City of Lake Geneva Mill Rate Comparison



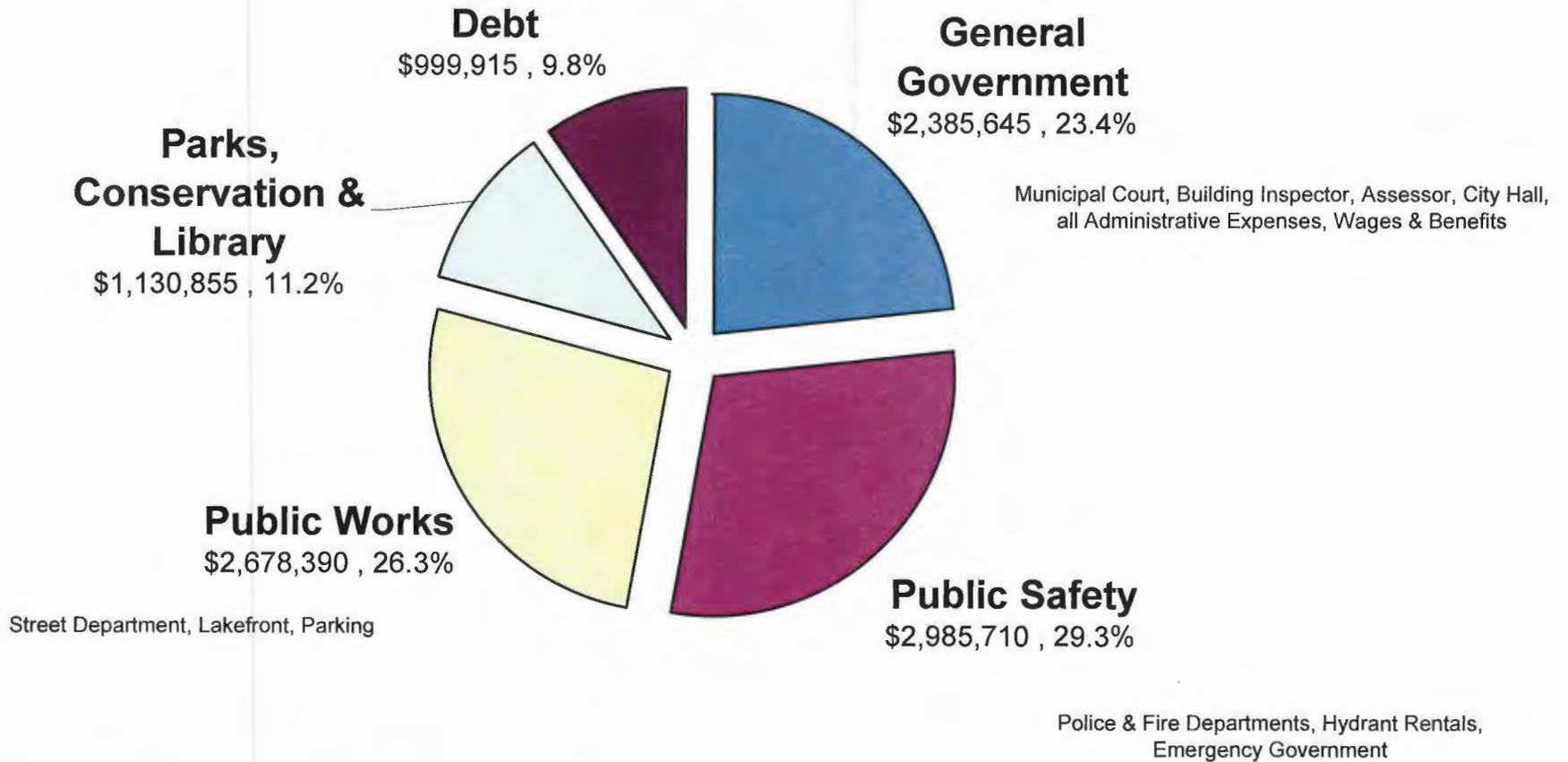
City of Lake Geneva
Tax Levy Summaries for Budget Years
2007 & 2008

11/15/2007

	Prior Year	Budget Year	Increase/Decrease	%
Assessed Valuation	1,109,375,000	1,134,392,700	25,017,700	2.26%
Tax Levy - General Fund	3,651,854	3,838,623	186,769	5.11%
Tax Levy - Debt Service	994,375	953,895	(40,480)	-4.07%
Tax Levy - TID	632,054	644,768	12,714	2.01%
Tax Levy - Library	410,000	422,300	12,300	3.00%
Tax Levy - CIP	89,689	130,000	40,311	44.9%
Total City Tax Levy	5,777,972	5,989,586	211,614	3.66%
Tax Rate	5.21	5.28	0.07	1.34%

City of Lake Geneva

2008 Budget Year Pie Chart



NOTE: This is an operating budget. It does not include any capital projects.

**Division: 02 - City of Lake Geneva
Govt Rev - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: General Government Revenues

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
00 00 - General						
11 00 00 4111 - GENERAL PROPERTY TAXES	3,666,825.14	3,631,985.00	3,631,985.00	3,651,854.00	3,848,810.00	3,838,625.00
11 00 00 4114 - MOBILE HOME PARK FEES	2,903.99	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
11 00 00 4121 - ROOM TAX	447,585.63	550,000.00	550,000.00	550,000.00	535,000.00	535,000.00
11 00 00 4122 - SALES TAX DISCOUNT	227.18	240.00	200.00	200.00	200.00	200.00
11 00 00 4131 - TAXES FROM WATER UTILITY	194,385.08	211,107.00	200,000.00	200,000.00	214,000.00	214,000.00
11 00 00 4180 - INT & PENLTY ON TAXES	748.77	750.00	750.00	750.00	750.00	750.00
11 00 00 4181 - ROOM TAX LATE FEES	25.00	25.00	0.00	0.00	0.00	0.00
11 00 00 4182 - ROOM TAX PENALTIES	429.55	430.00	0.00	0.00	0.00	0.00
11 00 00 4262 - SPEC. ASSMTS-CURB &	504.00	8,260.00	8,260.00	8,260.00	8,260.00	8,260.00
11 00 00 4340 - MUNICIPAL RECYCLING GRANT	30,778.15	30,778.15	30,000.00	30,000.00	30,000.00	30,000.00
11 00 00 4341 - STATE SHARED TAXES	157,096.63	159,121.00	159,330.00	158,060.00	158,060.00	158,060.00
11 00 00 4343 - Expenditure Restraint Program	64,282.04	64,282.00	64,615.00	10,315.00	10,315.00	10,315.00
11 00 00 4353 - STATE AID FOR HIGHWAYS	647,241.73	647,285.00	647,285.00	647,285.00	638,150.00	638,150.00
11 00 00 4360 - PAYMENT FOR MUNICIPAL	4,721.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00
11 00 00 4361 - STATE COMPUTER AID	23,685.00	23,685.00	19,869.00	0.00	0.00	0.00
11 00 00 4362 - AIDS IN LIEU OF TAXES-	5,173.32	5,200.00	175.00	5,200.00	6,000.00	6,000.00
11 00 00 4363 - LOTTERY CREDIT-MOBILE	0.00	300.00	300.00	300.00	300.00	300.00
11 00 00 4410 - LIQUOR & MALT BEVERAGE	26,381.64	26,500.00	24,000.00	24,000.00	24,000.00	24,000.00
11 00 00 4411 - OPERATOR LICENSES	8,155.00	8,200.00	7,000.00	8,000.00	8,000.00	8,000.00
11 00 00 4412 - OTHER BUS LIC-	11,850.00	12,000.00	14,000.00	14,000.00	14,000.00	14,000.00
11 00 00 4413 - BUS PERMITS-	263.32	270.00	300.00	300.00	300.00	300.00
11 00 00 4415 - CABLE TV FRANCHISE FEES	44,854.93	57,000.00	57,000.00	57,000.00	58,000.00	58,000.00
11 00 00 4420 - NONBUS LIC-DOGS, CATS,	523.00	550.00	400.00	400.00	500.00	500.00
11 00 00 4490 - WORK PERMITS	1,182.50	1,200.00	800.00	800.00	1,200.00	1,200.00
11 00 00 4495 - OTHER PERMITS	1,585.00	1,600.00	400.00	400.00	1,500.00	1,500.00
11 00 00 4610 - GENERAL GOVT MISC	1,886.00	1,890.00	900.00	900.00	1,000.00	1,000.00
11 00 00 4611 - SPECIAL ASSMT LETTERS FEES	5,825.50	6,000.00	4,000.00	4,000.00	5,000.00	5,000.00
11 00 00 4690 - MISCELLANEOUS SALES	836.92	840.00	600.00	600.00	600.00	600.00

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**Division: 02 - City of Lake Geneva
Govt Rev - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: General Government Revenues

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
11 00 00 4730 - DONATIONS	0.00	0.00	0.00	0.00	50,000.00	50,000.00
11 00 00 4811 - INTEREST EARNED	164,206.03	165,000.00	110,000.00	125,000.00	150,000.00	150,000.00
11 00 00 4819 - DISCOUNTS EARNED	262.95	270.00	300.00	300.00	300.00	300.00
11 00 00 4830 - SALE OF CITY EQUIPMENT	500.00	500.00	0.00	0.00	0.00	0.00
11 00 00 4837 - HILLMOOR LEASE	14,000.00	14,000.00	14,000.00	0.00	15,000.00	15,000.00
11 00 00 4840 - INSURANCE REIMBURSEMENTS	23,842.15	24,000.00	0.00	0.00	0.00	0.00
11 00 00 4910 - APPL.-PRIOR YRS.	0.00	0.00	1,198,893.44	0.00	0.00	0.00
11 00 00 4930 - TRANSFER FROM LAKEFRONT	140,000.00	140,000.00	140,000.00	0.00	245,000.00	245,000.00
11 00 00 4950 - REVENUE FROM PARKING	235,000.00	235,000.00	235,000.00	0.00	335,000.00	335,000.00
11 00 00 4960 - Transfer from Parking Fund	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00
11 00 00 4961 - Transfer from Lakefront Res	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00
Total Revenue	6,027,767.15	6,139,203.15	7,231,297.44	5,508,859.00	6,370,180.00	6,359,995.00
Excess Revenue over (under) Expenditures						
for 00 00 - General	6,027,767.15	6,139,203.15	7,231,297.44	5,508,859.00	6,370,180.00	6,359,995.00
Grand Total Revenues	6,027,767.15	6,139,203.15	7,231,297.44	5,508,859.00	6,370,180.00	6,359,995.00
Grand Total Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Grand Excess Revenue over (under)	6,027,767.15	6,139,203.15	7,231,297.44	5,508,859.00	6,370,180.00	6,359,995.00

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**Division: 02 - City of Lake Geneva
Govt Exp - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: General Government Expenditures

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
10 00 - General						
11 10 00 5133 - LIFE INSURANCE POLICY FEES	1,305.09	1,310.00	1,550.00	1,550.00	1,300.00	1,300.00
11 10 00 5139 - Holiday Appreciation	425.00	2,675.00	1,650.00	2,675.00	2,675.00	2,675.00
11 10 00 5154 - UNEMPLOYMENT	4,854.49	7,000.00	11,000.00	11,000.00	8,000.00	8,000.00
11 10 00 5214 - LABOR NEGOTIATIONS	273.83	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
11 10 00 5245 - EXPENSES SUBJECT TO INS.	27,500.78	27,510.00	11,475.00	11,475.00	12,000.00	12,000.00
11 10 00 5314 - OFFICIAL PUBLICATIONS &	7,676.97	7,700.00	6,900.00	6,900.00	8,000.00	8,000.00
11 10 00 5315 - PUBLICATION FEES	2,183.26	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
11 10 00 5399 - GENERAL GOVT MISC.	2,238.13	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
11 10 00 5740 - PERSONAL PROPERTY	0.00	0.00	500.00	500.00	500.00	500.00
11 10 00 5741 - ILLEGAL TAXES & REFUNDS	96,483.40	97,000.00	10,000.00	10,000.00	10,000.00	10,000.00
11 10 00 5742 - P.P. WRITE-OFFS REIMBURSED	0.00	0.00	(500.00)	(500.00)	(500.00)	(500.00)
11 10 00 5780 - CONTINGENCY ACCOUNT	0.00	10,000.00	23,705.00	40,000.00	90,000.00	79,815.00
11 10 00 5930 - TRANSFER TO DEBT SERVICE	1,130,805.44	1,130,805.44	1,130,805.44	0.00	0.00	0.00
11 10 00 5940 - TRANSFER TO CAPITAL	0.00	0.00	5,870.00	0.00	0.00	0.00
Total Expenditure	1,273,746.39	1,292,500.44	1,211,455.44	92,100.00	140,475.00	130,290.00
Excess Revenue over (under) Expenditures						
for 10 00 - General	(1,273,746.39)	(1,292,500.44)	(1,211,455.44)	(92,100.00)	(140,475.00)	(130,290.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	1,273,746.39	1,292,500.44	1,211,455.44	92,100.00	140,475.00	130,290.00
Grand Excess Revenue over (under)	(1,273,746.39)	(1,292,500.44)	(1,211,455.44)	(92,100.00)	(140,475.00)	(130,290.00)

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**Division: 02 - City of Lake Geneva
Property - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: General Liabilities

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
10 10 -						
11 10 10 5509 - INS. REIMB.-OTHER DEPTS.	(53,038.00)	(73,310.00)	(75,155.00)	(75,155.00)	(59,600.00)	(59,600.00)
11 10 10 5512 - GENERAL LIABILITY	103,432.75	103,440.00	84,593.00	84,593.00	106,915.00	106,915.00
11 10 10 5513 - BOILER & MACHINERY INS.	4,689.00	4,690.00	4,608.00	4,608.00	4,015.00	4,015.00
11 10 10 5516 - WORKERS COMPENSATION	112,954.90	114,750.00	97,244.00	97,244.00	119,015.00	119,015.00
Total Expenditure	168,038.65	149,570.00	111,290.00	111,290.00	170,345.00	170,345.00
Excess Revenue over (under) Expenditures						
for 10 10 -	(168,038.65)	(149,570.00)	(111,290.00)	(111,290.00)	(170,345.00)	(170,345.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	168,038.65	149,570.00	111,290.00	111,290.00	170,345.00	170,345.00
Grand Excess Revenue over (under)	(168,038.65)	(149,570.00)	(111,290.00)	(111,290.00)	(170,345.00)	(170,345.00)

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**Division: 02 - City of Lake Geneva
Fringes - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Fringe Benefits

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
10 20 -						
11 10 20 5111 - Health & Dental Reimbursable	(258,093.39)	(298,185.00)	(298,185.00)	(300,075.00)	(300,075.00)	(300,075.00)
11 10 20 5132 - Health and Dental Admin Chgs	289,917.65	296,000.00	296,000.00	331,890.00	331,890.00	331,890.00
11 10 20 5133 - Health and Dental Claims	858,366.66	1,150,000.00	1,092,685.00	998,185.00	998,185.00	998,185.00
11 10 20 5134 - DISABILITY PREMIUMS CITY	13,948.79	14,000.00	16,000.00	16,000.00	16,000.00	16,000.00
11 10 20 5135 - EAP PROGRAM	3,750.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Expenditure	907,889.71	1,165,815.00	1,110,500.00	1,050,000.00	1,050,000.00	1,050,000.00
Excess Revenue over (under) Expenditures						
for 10 20 -	(907,889.71)	(1,165,815.00)	(1,110,500.00)	(1,050,000.00)	(1,050,000.00)	(1,050,000.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	907,889.71	1,165,815.00	1,110,500.00	1,050,000.00	1,050,000.00	1,050,000.00
Grand Excess Revenue over (under)	(907,889.71)	(1,165,815.00)	(1,110,500.00)	(1,050,000.00)	(1,050,000.00)	(1,050,000.00)

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**Division: 02 - City of Lake Geneva
Council8 - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Common Council

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
11 00 - General						
11 11 00 5114 - COUNCIL SALARIES	22,614.48	24,000.00	24,000.00	30,000.00	26,000.00	26,000.00
11 11 00 5152 - COUNCIL SOCIAL SECURITY	1,800.66	1,840.00	1,840.00	2,295.00	1,990.00	1,990.00
11 11 00 5320 - COUNCIL WIS LEAGUE	3,493.03	3,494.00	3,495.00	3,745.00	3,745.00	3,745.00
11 11 00 5331 - COUNCIL-MEALS, LODGING,	557.54	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
11 11 00 5399 - COUNCIL MISCELLANEOUS	1,502.28	2,000.00	2,000.00	2,000.00	2,020.00	2,020.00
Total Expenditure	29,967.99	32,334.00	32,335.00	39,040.00	34,755.00	34,755.00
Excess Revenue over (under) Expenditures						
for 11 00 - General	(29,967.99)	(32,334.00)	(32,335.00)	(39,040.00)	(34,755.00)	(34,755.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	29,967.99	32,334.00	32,335.00	39,040.00	34,755.00	34,755.00
Grand Excess Revenue over (under)	(29,967.99)	(32,334.00)	(32,335.00)	(39,040.00)	(34,755.00)	(34,755.00)

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**Division: 02 - City of Lake Geneva
Mun Ct - 2008**

ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Municipal Court

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
12 00 - General						
11 12 00 4510 - COURT PENALTIES & FINES	149,479.61	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
11 12 00 4513 - PARKING CITATION	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
11 12 00 4514 - Muni Court Citation Collection	(419.47)	0.00	0.00	0.00	0.00	0.00
11 12 00 4640 - REIMBURSEMENTS BY	66.94	267.00	0.00	0.00	0.00	0.00
11 12 00 4811 - Municipal Ct Interest Income	1,393.80	1,500.00	0.00	0.00	0.00	0.00
Total Revenue	170,520.88	171,767.00	170,000.00	170,000.00	170,000.00	170,000.00
11 12 00 5114 - MUNICIPAL COURT SALARIES	9,615.50	10,300.00	10,300.00	10,300.00	10,300.00	10,300.00
11 12 00 5120 - MUNICIPAL COURT WAGES-	56,337.69	59,261.00	59,202.00	59,202.00	63,160.00	63,160.00
11 12 00 5133 - INSURANCE DEDUCTIBLE	0.00	100.00	200.00	200.00	200.00	200.00
11 12 00 5134 - MUNICIPAL CT LIFE INSURANCE	96.36	146.00	119.00	119.00	105.00	105.00
11 12 00 5136 - MUNICIPAL CT RETIREMENT	5,799.77	6,282.00	6,875.00	6,875.00	6,700.00	6,700.00
11 12 00 5152 - MUNICIPAL CT SOCIAL	5,123.74	5,322.00	5,320.00	5,320.00	5,620.00	5,620.00
11 12 00 5214 - Americollect Citation Fees	157.44	260.00	0.00	0.00	0.00	0.00
11 12 00 5221 - MUNICIPAL CT TELEPHONE	1,457.70	1,950.00	1,600.00	1,600.00	1,200.00	1,200.00
11 12 00 5290 - CARE OF PRISONERS	360.00	1,500.00	2,000.00	2,000.00	1,000.00	1,000.00
11 12 00 5310 - MUNICIPAL CT OFFICE	788.48	800.00	750.00	750.00	750.00	750.00
11 12 00 5312 - POSTAGE-MUNICIPAL COURT	645.52	850.00	700.00	700.00	700.00	700.00
11 12 00 5330 - MUNICIPAL CT TRAVEL-MILAGE	250.47	150.00	200.00	200.00	100.00	100.00
11 12 00 5331 - MUN CT-MEALS, LODGING, ETC.	488.87	600.00	700.00	700.00	500.00	500.00
11 12 00 5332 - MUN CT CONFERENCES &	1,256.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
11 12 00 5340 - OPERATING SUPPLIES-	406.25	407.00	420.00	420.00	420.00	420.00
11 12 00 5361 - EQUIPMENT MAINT SERVICE	1,170.00	1,200.00	1,250.00	1,250.00	1,250.00	1,250.00
11 12 00 5381 - MUNICIPAL COURT	240.00	3,000.00	3,000.00	3,000.00	1,500.00	1,500.00
11 12 00 5399 - MUNICIPAL CT	435.00	500.00	600.00	600.00	600.00	600.00
Total Expenditure	84,628.79	93,928.00	94,536.00	94,536.00	95,405.00	95,405.00
Excess Revenue over (under) Expenditures						
for 12 00 - General	85,892.09	77,839.00	75,464.00	75,464.00	74,595.00	74,595.00
Grand Total Revenues	170,520.88	171,767.00	170,000.00	170,000.00	170,000.00	170,000.00

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**Division: 02 - City of Lake Geneva
Mun Ct - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Municipal Court

Account Number and Description	YTD 1/31/07	Exp 12/31/07	2007 Budget	2008 Dept	Committed	Control
Grand Total Expenditures	84,628.73	93,928.00	94,536.00	94,536.00	95,405.00	95,405.00
Grand Excess Revenue over (under)	85,892.09	77,839.00	75,864.00	75,864.00	74,595.00	74,595.00

**Division: 02 - City of Lake Geneva
Legal Sv - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Attorney and Outside Legal Services

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
13 00 - General						
11 13 00 4685 - LEGAL FEES RECOVERED	240.00	240.00	0.00	0.00	0.00	0.00
Total Revenue	240.00	240.00	0.00	0.00	0.00	0.00
11 13 00 5213 - City Attorney Services	69,230.75	72,000.00	72,000.00	60,000.00	60,000.00	60,000.00
11 13 00 5332 - SCHOOL & CONFERENCES-	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
Total Expenditure	69,230.75	72,000.00	72,000.00	61,000.00	61,000.00	61,000.00
Excess Revenue over (under) Expenditures						
for 13 00 - General	(68,990.75)	(71,760.00)	(72,000.00)	(61,000.00)	(61,000.00)	(61,000.00)

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**Division: 02 - City of Lake Geneva
Legal Sv - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Attorney and Outside Legal Services

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
13 10 -						
11 13 10 5214 - OUTSIDE ATTORNEYS FEES	2,434.77	2,500.00	1,000.00	2,200.00	2,200.00	2,200.00
Total Expenditure	2,434.77	2,500.00	1,000.00	2,200.00	2,200.00	2,200.00
Excess Revenue over (under) Expenditures						
for 13 10 -	(2,434.77)	(2,500.00)	(1,000.00)	(2,200.00)	(2,200.00)	(2,200.00)
Grand Total Revenues	240.00	240.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	71,665.52	74,500.00	73,000.00	63,200.00	63,200.00	63,200.00
Grand Excess Revenue over (under)	(71,425.52)	(74,260.00)	(73,000.00)	(63,200.00)	(63,200.00)	(63,200.00)

**Division: 02 - City of Lake Geneva
CMayor - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Mayor

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
14 10 -						
11 14 10 5114 - MAYOR SALARIES	4,903.75	5,100.00	5,100.00	10,200.00	6,000.00	6,000.00
11 14 10 5152 - MAYOR SOCIAL SECURITY	390.14	470.00	390.00	460.00	460.00	460.00
11 14 10 5310 - MAYOR OFFICE SUPPLIES	0.00	50.00	50.00	50.00	50.00	50.00
11 14 10 5331 - MAYOR-MEALS, LODGING, ETC.	0.00	50.00	50.00	50.00	50.00	50.00
11 14 10 5399 - MAYOR MISCELLANEOUS	284.47	500.00	300.00	500.00	740.00	740.00
Total Expenditure	5,578.36	6,170.00	5,890.00	11,260.00	7,300.00	7,300.00
Excess Revenue over (under) Expenditures						
for 14 10 -	(5,578.36)	(6,170.00)	(5,890.00)	(11,260.00)	(7,300.00)	(7,300.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	5,578.36	6,170.00	5,890.00	11,260.00	7,300.00	7,300.00
Grand Excess Revenue over (under)	(5,578.36)	(6,170.00)	(5,890.00)	(11,260.00)	(7,300.00)	(7,300.00)

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**Division: 02 - City of Lake Geneva
CAdmin - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Administrator

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
14 20 -						
11 14 20 5110 - CITY ADMINISTRATOR SALARY	84,729.27	85,000.00	84,690.00	84,690.00	87,755.00	87,755.00
11 14 20 5133 - REIMB. OF INSURANCE	0.00	100.00	105.00	105.00	100.00	100.00
11 14 20 5134 - CITY ADMIN. LIFE INSURANCE	540.84	560.00	560.00	560.00	655.00	655.00
11 14 20 5136 - CITY ADMIN. RETIREMENT	8,508.64	8,810.00	8,810.00	8,810.00	9,310.00	9,310.00
11 14 20 5152 - CITY ADMIN SOCIAL SECURT	6,705.84	6,800.00	6,480.00	6,480.00	6,715.00	6,715.00
11 14 20 5310 - CITY ADMIN. OFFICE SUPPLY	676.74	950.00	950.00	950.00	750.00	750.00
11 14 20 5324 - DUES, BOOKS, &	402.80	410.00	300.00	300.00	300.00	300.00
11 14 20 5330 - CITY ADMIN. TRAVEL-MILEAG	1,286.31	1,300.00	760.00	1,500.00	1,500.00	1,500.00
11 14 20 5331 - CITY ADMIN MEALS/LODGING	668.39	700.00	500.00	500.00	500.00	500.00
11 14 20 5332 - CITY ADMIN. CONFR/SCHOOLS	787.07	900.00	900.00	900.00	900.00	900.00
11 14 20 5399 - CITY ADMIN. MISC EXPENSE	2.91	5.00	0.00	0.00	0.00	0.00
Total Expenditure	104,308.81	105,535.00	104,055.00	104,795.00	108,485.00	108,485.00
Excess Revenue over (under) Expenditures						
for 14 20 -	(104,308.81)	(105,535.00)	(104,055.00)	(104,795.00)	(108,485.00)	(108,485.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	104,308.81	105,535.00	104,055.00	104,795.00	108,485.00	108,485.00
Grand Excess Revenue over (under)	(104,308.81)	(105,535.00)	(104,055.00)	(104,795.00)	(108,485.00)	(108,485.00)

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**Division: 02 - City of Lake Geneva
CityClrk - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Clerk

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
14 30 -						
11 14 30 5110 - CITY CLERK SALARIES	48,528.75	50,470.00	50,470.00	50,470.00	51,985.00	51,985.00
11 14 30 5120 - CITY CLERK WAGES	43,936.03	47,638.00	40,080.00	40,080.00	49,960.00	49,960.00
11 14 30 5126 - CITY HALL SEASONAL WAGES	74.16	75.00	0.00	1,000.00	1,000.00	1,000.00
11 14 30 5133 - INSURANCE DEDUCT.	100.00	100.00	100.00	100.00	100.00	100.00
11 14 30 5134 - CITY CLERK LIFE INSURANCE	314.50	370.00	370.00	370.00	370.00	370.00
11 14 30 5136 - CITY CLERK RETIREMENT	8,971.92	9,600.00	9,600.00	9,600.00	10,810.00	10,810.00
11 14 30 5152 - CITY CLERK SOCIAL SECURITY	7,032.35	7,040.00	6,426.00	6,426.00	7,800.00	7,800.00
11 14 30 5190 - POLL WORKERS FEES	1,651.00	4,000.00	6,355.00	7,500.00	7,500.00	7,500.00
11 14 30 5218 - Municipal Codification	400.00	2,100.00	2,500.00	3,500.00	3,500.00	3,500.00
11 14 30 5310 - CITY CLERK OFFICE SUPPLIES	1,361.67	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
11 14 30 5311 - BALLOTS/OTHER ELECTION	2,754.30	5,775.00	5,775.00	9,000.00	9,000.00	9,000.00
11 14 30 5312 - POSTAGE-CITY CLERK	2,675.75	3,900.00	3,900.00	4,500.00	4,500.00	4,500.00
11 14 30 5330 - CITY CLERK TRAVEL-MILAGE	475.79	500.00	400.00	500.00	500.00	500.00
11 14 30 5331 - CITY CLERK-MEALS, LODGING,	438.72	500.00	450.00	450.00	450.00	450.00
11 14 30 5332 - CITY CLERK CONFERENCES &	1,781.68	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
11 14 30 5382 - LICENSE EXPENSES	1,201.00	1,500.00	1,750.00	1,500.00	1,500.00	1,500.00
11 14 30 5399 - CITY CLERK MISCELLANEOUS	190.70	400.00	400.00	400.00	400.00	400.00
Total Expenditure	121,888.32	137,618.00	132,226.00	139,046.00	153,025.00	153,025.00
Excess Revenue over (under) Expenditures						
for 14 30 -	(121,888.32)	(137,618.00)	(132,226.00)	(139,046.00)	(153,025.00)	(153,025.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	121,888.32	137,618.00	132,226.00	139,046.00	153,025.00	153,025.00
Grand Excess Revenue over (under)	(121,888.32)	(137,618.00)	(132,226.00)	(139,046.00)	(153,025.00)	(153,025.00)

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**Division: 02 - City of Lake Geneva
Acct IT - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Accounting and Information Technologies

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
15 10 -						
11 15 10 5110 - Accounting Salaries	48,528.97	50,470.00	55,000.00	50,470.00	51,985.00	51,985.00
11 15 10 5120 - ACCTG & DATA PROCESSING	28,609.84	29,685.00	29,685.00	63,000.00	63,955.00	63,955.00
11 15 10 5133 - INSURANCE DEDUCTIBLE	0.00	200.00	200.00	300.00	300.00	300.00
11 15 10 5134 - ACCTG & DP LIFE INSURANCE	350.04	495.00	495.00	700.00	445.00	445.00
11 15 10 5136 - ACCTG & DATA PROC	7,854.16	8,497.00	8,965.00	12,675.00	12,290.00	12,290.00
11 15 10 5152 - ACCTG & DP SOCIAL SECURITY	6,029.66	6,132.00	6,470.00	9,150.00	8,870.00	8,870.00
11 15 10 5213 - INDEPENDENT AUDITING	17,940.00	19,000.00	19,000.00	17,500.00	17,500.00	17,500.00
11 15 10 5310 - ACCTG & DP OFFICE SUPPLIES	1,699.72	2,315.00	2,315.00	3,315.00	1,800.00	1,800.00
11 15 10 5320 - Accounting Professional Dues	1,060.00	1,630.00	1,630.00	1,360.00	1,360.00	1,360.00
11 15 10 5332 - ACCTG-DP CONFERENCES &	3,149.71	3,200.00	2,500.00	5,020.00	5,020.00	5,020.00
11 15 10 5399 - ACCTG & DP MISCELLANEOUS	0.00	100.00	200.00	200.00	200.00	200.00
11 15 10 5450 - ACCOUNTING & DP	16,567.61	20,000.00	20,000.00	47,985.00	25,000.00	25,000.00
Total Expenditure	131,789.71	141,724.00	146,460.00	211,675.00	188,725.00	188,725.00
Excess Revenue over (under) Expenditures						
for 15 10 -	(131,789.71)	(141,724.00)	(146,460.00)	(211,675.00)	(188,725.00)	(188,725.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	131,789.71	141,724.00	146,460.00	211,675.00	188,725.00	188,725.00
Grand Excess Revenue over (under)	(131,789.71)	(141,724.00)	(146,460.00)	(211,675.00)	(188,725.00)	(188,725.00)

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**Division: 02 - City of Lake Geneva
CTreas - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Treasurer

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
15 30 -						
11 15 30 5112 - TREASURER SALARIES	12,500.00	13,000.00	13,000.00	15,000.00	14,000.00	14,000.00
11 15 30 5126 - TREASURER ASST-SEASONAL	18.00	4,000.00	4,503.00	4,500.00	4,500.00	4,500.00
11 15 30 5134 - TREASURER LIFE INSURANCE	116.10	127.00	127.00	130.00	135.00	135.00
11 15 30 5136 - TREASURER RETIREMENT	1,396.69	1,880.00	1,880.00	1,880.00	1,585.00	1,585.00
11 15 30 5152 - TREASURER SOCIAL SECURITY	997.25	1,342.00	1,342.00	1,342.00	1,075.00	1,075.00
11 15 30 5214 - Outside Billing Services	0.00	300.00	300.00	300.00	200.00	200.00
11 15 30 5310 - TREASURER OFFICE SUPPLIES	1,385.47	2,450.00	2,450.00	2,500.00	1,800.00	1,800.00
11 15 30 5312 - Treasurer - Postage	265.33	2,800.00	2,800.00	2,800.00	3,500.00	3,500.00
11 15 30 5330 - TREASURER TRAVEL-MILEAGE	500.99	500.00	500.00	600.00	350.00	350.00
11 15 30 5331 - Treasurer - Meals & Lodging	340.31	345.00	325.00	375.00	375.00	375.00
11 15 30 5332 - TREASURER-CONFERENCES &	219.86	700.00	800.00	1,000.00	1,000.00	1,000.00
11 15 30 5399 - TREASURER MISCELLANEOUS	(129.37)	0.00	350.00	350.00	350.00	350.00
Total Expenditure	17,610.63	27,444.00	28,377.00	30,777.00	28,870.00	28,870.00
Excess Revenue over (under) Expenditures						
for 15 30 -	(17,610.63)	(27,444.00)	(28,377.00)	(30,777.00)	(28,870.00)	(28,870.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	17,610.63	27,444.00	28,377.00	30,777.00	28,870.00	28,870.00
Grand Excess Revenue over (under)	(17,610.63)	(27,444.00)	(28,377.00)	(30,777.00)	(28,870.00)	(28,870.00)

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**Division: 02 - City of Lake Geneva
CAssess - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Assessor

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
15 40 -						
11 15 40 5120 - ASSESSOR WAGES &	48,416.06	48,920.00	48,920.00	48,920.00	48,925.00	48,925.00
11 15 40 5134 - ASSESSOR LIFE INSURANCE	253.74	255.00	165.00	165.00	330.00	330.00
11 15 40 5136 - ASSESSOR RETIREMENT FUND	4,920.08	5,185.00	5,185.00	5,185.00	5,190.00	5,190.00
11 15 40 5152 - ASSESSOR SOCIAL SECURITY	3,839.50	4,745.00	4,745.00	4,745.00	3,745.00	3,745.00
11 15 40 5211 - ASSESSOR CONTRACT -	6,000.00	7,000.00	7,000.00	7,000.00	6,000.00	6,000.00
11 15 40 5213 - Manufacturing Assessment	1,856.79	2,100.00	2,100.00	2,100.00	2,000.00	2,000.00
11 15 40 5214 - OUTSIDE ATTORNEYS FEES	3,304.30	5,000.00	16,438.00	4,000.00	3,000.00	3,000.00
11 15 40 5310 - ASSESSOR OFFICE SUPPLIES	415.50	500.00	500.00	500.00	400.00	400.00
11 15 40 5312 - POSTAGE-ASSESSOR	623.98	800.00	700.00	700.00	700.00	700.00
11 15 40 5320 - Assessor Professional Dues	210.00	500.00	500.00	500.00	400.00	400.00
11 15 40 5330 - ASSESSOR TRAVEL-MILAGE	426.78	600.00	700.00	700.00	600.00	600.00
11 15 40 5331 - ASSESSOR-MEALS, LODGING,	536.57	600.00	600.00	600.00	400.00	400.00
11 15 40 5332 - ASSESSOR CONFERENCES &	461.91	800.00	800.00	800.00	700.00	700.00
11 15 40 5398 - BOARD OF REVIEW MISC.	14.80	500.00	600.00	600.00	500.00	500.00
11 15 40 5399 - ASSESSOR MISCELLANEOUS	294.75	350.00	300.00	300.00	300.00	300.00
11 15 40 5410 - CERTIFICATIONS-ASSESSOR	679.23	1,100.00	1,100.00	500.00	500.00	500.00
11 15 40 5450 - PROGRAMMING	1,700.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Expenditure	73,953.99	80,955.00	92,353.00	79,315.00	75,690.00	75,690.00
Excess Revenue over (under) Expenditures						
for 15 40 -	(73,953.99)	(80,955.00)	(92,353.00)	(79,315.00)	(75,690.00)	(75,690.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	73,953.99	80,955.00	92,353.00	79,315.00	75,690.00	75,690.00
Grand Excess Revenue over (under)	(73,953.99)	(80,955.00)	(92,353.00)	(79,315.00)	(75,690.00)	(75,690.00)

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**Division: 02 - City of Lake Geneva
CHall - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Hall Facilities

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
16 10 -						
11 16 10 5120 - CITY HALL MAINT. WAGES	38,180.27	38,400.00	38,400.00	38,400.00	39,930.00	39,930.00
11 16 10 5134 - CITY HALL MAINT. LIFE INS.	121.92	125.00	105.00	105.00	180.00	180.00
11 16 10 5136 - CITY HALL MAINT. EXPENSE	3,940.13	4,000.00	4,000.00	4,000.00	4,235.00	4,235.00
11 16 10 5152 - CITY HALL MAINT. SOCIAL SEC.	2,977.28	2,980.00	2,940.00	2,940.00	3,055.00	3,055.00
11 16 10 5221 - CITY HALL TELEPHONE	11,693.08	16,000.00	16,000.00	16,000.00	13,500.00	13,500.00
11 16 10 5222 - CITY HALL ELECTRICITY	35,657.26	35,700.00	32,000.00	33,600.00	33,600.00	33,600.00
11 16 10 5224 - CITY HALL GAS HEAT	13,741.25	15,000.00	15,000.00	15,750.00	14,500.00	14,500.00
11 16 10 5226 - CITY HALL WATER & SEWER	1,442.30	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 16 10 5240 - CITY HALL BUILDING REPAIRS	4,993.09	5,500.00	5,500.00	5,500.00	4,500.00	4,500.00
11 16 10 5310 - GENERAL OFFICE SUPPLIES &	3,196.47	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
11 16 10 5350 - BLDG MAINT SUPPLIES-CITY	5,652.89	5,700.00	5,000.00	5,000.00	5,000.00	5,000.00
11 16 10 5360 - CITY HALL MAINT SERVICE	12,794.48	16,000.00	16,000.00	16,200.00	14,000.00	14,000.00
11 16 10 5399 - CITY HALL MISCELLANEOUS	833.33	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
11 16 10 5531 - Office Machine Contracts	1,921.14	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00
11 16 10 5532 - POSTAGE MACHINE LEASE	3,951.74	4,000.00	3,400.00	3,400.00	3,200.00	3,200.00
Total Expenditure	141,096.63	153,905.00	148,845.00	151,395.00	144,700.00	144,700.00
Excess Revenue over (under) Expenditures						
for 16 10 -	(141,096.63)	(153,905.00)	(148,845.00)	(151,395.00)	(144,700.00)	(144,700.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	141,096.63	153,905.00	148,845.00	151,395.00	144,700.00	144,700.00
Grand Excess Revenue over (under)	(141,096.63)	(153,905.00)	(148,845.00)	(151,395.00)	(144,700.00)	(144,700.00)

**Division: 02 - City of Lake Geneva
Police - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Police Department

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
21 00 - General						
11 21 00 4621 - POLICE-MISCELLANEOUS	1,103.26	1,110.00	1,000.00	1,000.00	1,000.00	1,000.00
11 21 00 4622 - WAGE REIMBURSEMENTS	90,939.39	97,375.00	97,375.00	92,727.00	92,730.00	92,730.00
11 21 00 4625 - VEHICLE LOCKOUT FEE	4,575.00	4,600.00	3,500.00	3,500.00	3,500.00	3,500.00
11 21 00 4730 - DONATIONS	3,523.50	3,550.00	0.00	0.00	0.00	0.00
11 21 00 4735 - COMMUNICATIONS REIMB-FIRE	13,250.00	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00
11 21 00 4830 - SALE OF POLICE	8,562.00	8,600.00	8,000.00	2,000.00	2,000.00	2,000.00
Total Revenue	121,953.15	141,735.00	136,375.00	125,727.00	125,730.00	125,730.00
11 21 00 5110 - POLICE DEPT SALARIES	1,273,441.91	1,363,555.00	1,363,555.00	1,490,531.00	1,490,535.00	1,490,535.00
11 21 00 5120 - POLICE DEPT WAGES	79,760.24	79,765.00	76,465.00	91,528.00	91,530.00	91,530.00
11 21 00 5125 - POLICE OVERTIME WAGES	24,068.78	30,000.00	30,000.00	32,000.00	28,000.00	28,000.00
11 21 00 5127 - PD COMPENSATION PER	128,783.49	129,000.00	114,271.00	153,430.00	101,215.00	101,215.00
11 21 00 5134 - POLICE DEPT LIFE INSURANCE	2,991.49	3,810.00	3,810.00	3,500.00	3,500.00	3,500.00
11 21 00 5136 - POLICE DEPT RETIREMENT	191,369.31	209,805.00	209,805.00	238,041.00	232,945.00	232,945.00
11 21 00 5138 - PD UNIFORM ALLOWANCE	17,074.23	24,662.00	24,662.00	24,850.00	20,000.00	20,000.00
11 21 00 5139 - PD RESERVES UNIFORM	3,818.30	4,000.00	3,100.00	3,100.00	3,100.00	3,100.00
11 21 00 5140 - INTERPRETERS FEES	4,404.52	6,000.00	6,000.00	6,000.00	4,000.00	4,000.00
11 21 00 5152 - POLICE DEPT SOCIAL	118,214.56	120,425.00	120,425.00	136,868.44	130,915.00	130,915.00
11 21 00 5190 - PD COMMISSION SECRETARY	248.26	300.00	300.00	350.00	350.00	350.00
11 21 00 5214 - OUTSIDE LEGAL EXPENSES	602.00	800.00	1,500.00	2,000.00	1,500.00	1,500.00
11 21 00 5221 - PD TELEPHONE EXPENSE	20,164.74	22,500.00	22,500.00	25,294.00	22,500.00	22,500.00
11 21 00 5262 - PD-COMMUNICATION SYS	6,100.51	7,000.00	9,000.00	9,000.00	7,000.00	7,000.00
11 21 00 5290 - CARE OF PRISONERS	340.86	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
11 21 00 5305 - DATA PROCESSING	7,929.60	8,000.00	8,000.00	10,000.00	8,000.00	8,000.00
11 21 00 5310 - POLICE DEPT OFFICE	4,122.86	8,550.00	8,550.00	8,550.00	8,550.00	8,550.00
11 21 00 5330 - PD TRAVEL-MILEAGE	3,132.42	3,200.00	3,000.00	3,000.00	3,000.00	3,000.00
11 21 00 5331 - POLICE-MEALS, LODGING, ETC.	3,651.92	4,500.00	4,500.00	4,500.00	3,500.00	3,500.00
11 21 00 5342 - PD SPECIAL EQUIPMENT	5,834.10	6,250.00	6,250.00	6,250.00	6,000.00	6,000.00
11 21 00 5361 - POLICE-EQUIP MAINT SERV	41,211.85	41,250.00	33,500.00	39,500.00	35,000.00	35,000.00

**Division: 02 - City of Lake Geneva
Police - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Police Department

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
11 21 00 5380 - POLICE SPECIAL	3,466.07	3,500.00	3,500.00	4,000.00	3,000.00	3,000.00
11 21 00 5399 - POLICE DEPT MISCELLANEOUS	4,340.14	4,345.00	4,250.00	5,000.00	6,275.00	6,275.00
11 21 00 5410 - POLICE DEPT TRAINING	21,453.46	22,500.00	22,500.00	23,900.00	23,900.00	23,900.00
11 21 00 5411 - POLICE-APPLICATION	3,762.89	3,800.00	3,500.00	4,000.00	3,500.00	3,500.00
11 21 00 5412 - TRNG & TRAVEL	2,264.12	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00
11 21 00 5415 - TUITION & BOOKS PER	9,042.06	9,100.00	7,500.00	7,500.00	7,500.00	7,500.00
11 21 00 5531 - XEROX MACHINE	1,984.70	2,000.00	1,800.00	2,256.00	2,260.00	2,260.00
11 21 00 5533 - TTY RENTAL	6,840.00	8,395.00	8,395.00	8,395.00	8,395.00	8,395.00
11 21 00 5736 - Anon Donor - Purchases	1,839.59	3,431.00	3,431.00	0.00	0.00	0.00
Total Expenditure	1,992,258.98	2,134,443.00	2,108,069.00	2,347,343.44	2,258,970.00	2,258,970.00
Excess Revenue over (under) Expenditures						
for 21 00 - General	(1,870,305.83)	(1,992,708.00)	(1,971,694.00)	(2,221,616.44)	(2,133,240.00)	(2,133,240.00)
Grand Total Revenues	121,953.15	141,735.00	136,375.00	125,727.00	125,730.00	125,730.00
Grand Total Expenditures	1,992,258.98	2,134,443.00	2,108,069.00	2,347,343.44	2,258,970.00	2,258,970.00
Grand Excess Revenue over (under)	(1,870,305.83)	(1,992,708.00)	(1,971,694.00)	(2,221,616.44)	(2,133,240.00)	(2,133,240.00)

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**Division: 02 - City of Lake Geneva
Fire Dep - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Fire Department

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
22 00 - General						
11 22 00 4340 - EMS PROVIDER SUPPORT-H. &	5,207.42	5,250.00	27,000.00	5,200.00	5,200.00	5,200.00
11 22 00 4342 - FIRE INSURANCE FROM STATE	31,493.85	32,000.00	30,000.00	30,000.00	30,000.00	30,000.00
11 22 00 4471 - Fire Dept Burning Permit	315.00	350.00	300.00	300.00	300.00	300.00
11 22 00 4610 - MISCELLANEOUS REVENUE	30.00	100.00	100.00	100.00	100.00	100.00
11 22 00 4620 - FIRE WAGE INCOME	6,224.28	7,500.00	2,000.00	8,000.00	8,000.00	8,000.00
11 22 00 4621 - VEHICLE/CHARGES	13,720.00	13,720.00	8,000.00	10,000.00	13,000.00	13,000.00
11 22 00 4622 - EMS WAGE INCOME	40,602.93	40,700.00	42,800.00	32,000.00	40,000.00	40,000.00
11 22 00 4623 - INSPECTION FEES	31,005.00	31,100.00	25,000.00	30,000.00	30,000.00	30,000.00
11 22 00 4625 - PLAN REVIEW/SPRINKLER	28,282.50	28,300.00	19,570.00	12,000.00	20,000.00	20,000.00
11 22 00 4730 - TOWNSHIPS FIRE SERVICES	232,681.30	79,081.00	67,070.00	67,070.00	123,555.00	123,555.00
11 22 00 4740 - EMS TRANSPORT/VEHICLE	1,124.00	1,200.00	1,500.00	1,200.00	1,200.00	1,200.00
11 22 00 4830 - SALE OF FIRE DEPT.	8,175.00	8,175.00	0.00	3,000.00	3,000.00	3,000.00
11 22 00 4851 - FIRE DEPT. DONATION	7,606.15	7,610.00	0.00	500.00	500.00	500.00
11 22 00 4855 - DONATIONS - CPR CLASSES	814.00	850.00	0.00	0.00	0.00	0.00
Total Revenue	407,281.43	255,936.00	223,340.00	199,370.00	274,855.00	274,855.00
11 22 00 5113 - FIRE CHIEF'S SALARIES	26,095.75	27,140.00	27,225.00	28,713.00	28,715.00	28,715.00
11 22 00 5114 - FIRE DEPT SALARIES	27,143.49	28,250.00	31,175.00	32,111.00	32,115.00	32,115.00
11 22 00 5115 - FIRE SAFETY WAGES/PUBLIC	5,505.58	5,510.00	3,000.00	5,000.00	5,000.00	5,000.00
11 22 00 5130 - EMS CITY CALLS	48,186.79	48,200.00	40,000.00	44,000.00	40,000.00	40,000.00
11 22 00 5131 - EMS GENEVA CALLS	4,204.99	4,210.00	4,000.00	4,000.00	4,000.00	4,000.00
11 22 00 5133 - FIRE DEPT LIFE INSURANCE	648.66	1,000.00	1,135.00	1,100.00	1,060.00	1,060.00
11 22 00 5134 - FD WORKMEN DISABILITY INS.	21,446.00	25,000.00	22,660.00	25,000.00	23,000.00	23,000.00
11 22 00 5136 - FIRE DEPT/EMS RETIREMENT	14,148.76	32,000.00	40,535.00	32,000.00	40,950.00	40,950.00
11 22 00 5138 - FIRE DEPT. UNIFORMS	4,701.12	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
11 22 00 5140 - FIRE DEPT FIRE RUNS	46,790.87	51,500.00	51,500.00	51,500.00	51,500.00	51,500.00
11 22 00 5141 - GENEVA TOWNSHIP FIRE RUNS	8,389.98	10,000.00	10,000.00	10,300.00	10,300.00	10,300.00
11 22 00 5142 - LINN TOWNSHIP FIRE RUNS	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 22 00 5143 - WALWORTH COUNTY FIRE	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

**Division: 02 - City of Lake Geneva
Fire Dep - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Fire Department

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
11 22 00 5144 - FIRE DEPT EXPENSE	0.00	500.00	500.00	1,000.00	1,000.00	1,000.00
11 22 00 5152 - FIRE DEPT SOCIAL SECURITY	20,244.75	20,300.00	21,010.00	22,616.00	20,615.00	20,615.00
11 22 00 5190 - FIRE COMMISSION MISC. EXP.	0.00	0.00	300.00	500.00	500.00	500.00
11 22 00 5214 - Outside Billing Services	5,687.34	9,000.00	7,500.00	10,000.00	10,000.00	10,000.00
11 22 00 5215 - FIRE INSPECTOR-SALARY	28,427.00	29,565.00	29,565.00	30,452.00	30,455.00	30,455.00
11 22 00 5216 - MISC. FIRE/DATA PROCESS	12,688.63	12,700.00	12,420.00	12,800.00	12,800.00	12,800.00
11 22 00 5217 - FIRE INVESTIGATIONS &	495.13	1,000.00	500.00	1,200.00	1,200.00	1,200.00
11 22 00 5221 - FIRE DEPT TELEPHONE	5,273.70	5,500.00	6,000.00	6,000.00	6,000.00	6,000.00
11 22 00 5222 - FIREHOUSE ELECTRICITY	10,539.96	12,000.00	11,000.00	12,500.00	11,000.00	11,000.00
11 22 00 5224 - FIREHOUSE GAS HEAT	6,538.85	11,500.00	9,000.00	12,000.00	9,000.00	9,000.00
11 22 00 5226 - FIREHOUSE WATER & SEWER	306.96	500.00	500.00	500.00	500.00	500.00
11 22 00 5240 - EQUIPMENT REPAIRS-FIRE	5,276.55	10,000.00	12,000.00	10,000.00	9,000.00	9,000.00
11 22 00 5241 - FIREHOUSE REPAIRS	1,290.60	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00
11 22 00 5262 - FD-COMMUNICATION SYS	1,992.23	3,500.00	3,500.00	3,500.00	3,000.00	3,000.00
11 22 00 5265 - PD COMMUNICATION	13,250.00	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00
11 22 00 5310 - FIRE DEPT-OFFICE SUPPLIES	1,170.69	1,500.00	1,500.00	1,700.00	1,700.00	1,700.00
11 22 00 5312 - POSTAGE-FIRE DEPT	468.27	575.00	500.00	550.00	550.00	550.00
11 22 00 5320 - FD MEMBERSHIP DUES & FEES	2,040.50	2,300.00	2,300.00	2,500.00	2,500.00	2,500.00
11 22 00 5340 - OPERATING SUPPLIES-FIRE	4,530.41	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
11 22 00 5341 - VEHICLE SUPPLIES-	5,330.31	5,400.00	5,000.00	5,000.00	5,000.00	5,000.00
11 22 00 5350 - BLDG MAINT SUPPLIES-FIRE	1,267.42	1,500.00	1,500.00	1,750.00	1,000.00	1,000.00
11 22 00 5351 - EQUIP MAINT SUPPLIES-FIRE	960.72	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00
11 22 00 5360 - FIREHOUSE MAINT SERVICE	2,264.62	3,000.00	3,000.00	3,000.00	2,500.00	2,500.00
11 22 00 5398 - FIRE DEPT. FILM DEVELOPING	111.78	200.00	150.00	250.00	250.00	250.00
11 22 00 5399 - FIRE DEPT MISCELLANEOUS	1,619.89	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 22 00 5410 - FIRE DEPT TRAINING	33,533.98	35,000.00	33,092.00	37,000.00	37,000.00	37,000.00
11 22 00 5412 - Tuition Reimb Per Contract	7,397.85	7,400.00	5,000.00	5,000.00	5,000.00	5,000.00
11 22 00 5415 - Reimb. Per Contract	1,291.42	2,000.00	2,000.00	2,500.00	2,000.00	2,000.00
11 22 00 5510 - EMS TRAINING	13,506.48	19,000.00	19,771.00	21,500.00	21,500.00	21,500.00

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**Division: 02 - City of Lake Geneva
Fire Dep - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Fire Department

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
11 22 00 5532 - FIRE DEPT. VOICE MAIL LEASE	671.04	800.00	800.00	850.00	850.00	850.00
11 22 00 5610 - CPR CLASSES	493.70	500.00	714.00	0.00	0.00	0.00
11 22 00 5736 - DONATION-FIRE PURCHASES	199.48	2,000.00	3,451.00	500.00	500.00	500.00
11 22 00 5750 - SPRINKLER SYSTEMS	16,045.00	16,050.00	17,570.00	10,000.00	10,000.00	10,000.00
11 22 00 5800 - OUTLAY-EQUIPMENT-FIRE	1,010.53	1,500.00	1,500.00	2,500.00	2,500.00	2,500.00
11 22 00 5810 - EMS EQUIPMENT OUTLAY	3,582.24	5,000.00	27,510.00	5,000.00	5,000.00	5,000.00
11 22 00 5820 - STATE MANDATED EQUIP	2,946.66	4,000.00	7,500.00	4,500.00	4,000.00	4,000.00
Total Expenditure	419,716.68	504,100.00	525,383.00	508,392.00	500,060.00	500,060.00
Excess Revenue over (under) Expenditures						
for 22 00 - General	(12,435.25)	(248,164.00)	(302,043.00)	(309,022.00)	(225,205.00)	(225,205.00)
Grand Total Revenues	407,281.43	255,936.00	223,340.00	199,370.00	274,855.00	274,855.00
Grand Total Expenditures	419,716.68	504,100.00	525,383.00	508,392.00	500,060.00	500,060.00
Grand Excess Revenue over (under)	(12,435.25)	(248,164.00)	(302,043.00)	(309,022.00)	(225,205.00)	(225,205.00)

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**Division: 02 - City of Lake Geneva
Fire Pro - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Fire Protection

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
22 10 -						
11 22 10 5229 - FIRE PROTECTION-HYDRANT	166,828.00	222,437.00	214,000.00	222,437.00	222,440.00	222,440.00
Total Expenditure	166,828.00	222,437.00	214,000.00	222,437.00	222,440.00	222,440.00
Excess Revenue over (under) Expenditures						
for 22 10 -	(166,828.00)	(222,437.00)	(214,000.00)	(222,437.00)	(222,440.00)	(222,440.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	166,828.00	222,437.00	214,000.00	222,437.00	222,440.00	222,440.00
Grand Excess Revenue over (under)	(166,828.00)	(222,437.00)	(214,000.00)	(222,437.00)	(222,440.00)	(222,440.00)

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**Division: 02 - City of Lake Geneva
BldgInsp - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Building Inspection and Zoning

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2008 Budget	2007 Dept	Committee	Council
24 00 - General						
11 24 00 4430 - BUILDING PERMITS	127,645.00	140,000.00	110,000.00	120,000.00	120,000.00	120,000.00
11 24 00 4431 - ELECTRICAL PERMITS	18,520.00	20,000.00	22,000.00	25,000.00	25,000.00	25,000.00
11 24 00 4432 - PLUMBING PERMITS	22,044.00	22,100.00	17,000.00	20,000.00	20,000.00	20,000.00
11 24 00 4433 - OTHER PERMITS-BLDG INSP	23,533.60	23,600.00	17,000.00	20,000.00	20,000.00	20,000.00
11 24 00 4440 - ZONING PERMITS & FEES	24,479.00	24,500.00	24,000.00	26,000.00	26,000.00	26,000.00
Total Revenue	216,221.60	230,200.00	190,000.00	211,000.00	211,000.00	211,000.00
11 24 00 5110 - BUILDING INSPECTOR	60,961.05	60,980.00	60,980.00	60,980.00	63,235.00	63,235.00
11 24 00 5120 - BUILDING INSPECTOR WAGES	34,947.81	34,980.00	39,455.00	39,455.00	40,960.00	40,960.00
11 24 00 5133 - INSURANCE DEDUCTIBLE	0.00	200.00	200.00	200.00	200.00	200.00
11 24 00 5134 - BLDG INSPECTOR LIFE	520.92	530.00	515.00	515.00	285.00	285.00
11 24 00 5136 - BLDG INSPECTOR RETIREMENT	10,312.85	10,320.00	9,465.00	9,465.00	10,050.00	10,050.00
11 24 00 5152 - BLDG INSPECTOR SOCIAL	7,572.82	8,128.00	7,685.00	7,685.00	7,975.00	7,975.00
11 24 00 5217 - CONTRACT-ELEVATOR	0.00	150.00	150.00	150.00	150.00	150.00
11 24 00 5218 - CONTRACTS-WEIGHTS &	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
11 24 00 5262 - COMMUNICATION SYSTEMS	574.63	580.00	300.00	300.00	300.00	300.00
11 24 00 5310 - BLDG INSPECTOR OFFICE	2,138.99	2,500.00	2,550.00	2,550.00	2,550.00	2,550.00
11 24 00 5320 - MEMBERSHIP DUES & FEES	155.00	320.00	500.00	500.00	500.00	500.00
11 24 00 5330 - BLDG INSPECTOR TRAVEL-	2,245.78	2,700.00	2,000.00	2,000.00	2,000.00	2,000.00
11 24 00 5331 - BLDG INSP-MEALS, LODGING,	451.12	460.00	600.00	600.00	600.00	600.00
11 24 00 5332 - CONFERENCES & SCHOOL	650.00	750.00	750.00	750.00	750.00	750.00
11 24 00 5399 - BLDG INSPECTOR MISC	497.63	500.00	500.00	500.00	500.00	500.00
Total Expenditure	125,828.60	127,898.00	130,450.00	130,450.00	134,855.00	134,855.00
Excess Revenue over (under) Expenditures						
for 24 00 - General	90,393.00	102,302.00	59,550.00	80,550.00	76,145.00	76,145.00
Grand Total Revenues	216,221.60	230,200.00	190,000.00	211,000.00	211,000.00	211,000.00
Grand Total Expenditures	125,828.60	127,898.00	130,450.00	130,450.00	134,855.00	134,855.00
Grand Excess Revenue over (under)	90,393.00	102,302.00	59,550.00	80,550.00	76,145.00	76,145.00

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**Division: 02 - City of Lake Geneva
EmGov - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Emergency Government

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
29 00 - General						
11 29 00 5222 - FIRE SIRENS ELECTRICTY	798.22	800.00	750.00	790.00	790.00	790.00
11 29 00 5250 - FIRE SIREN REPAIRS	1,020.00	1,020.00	1,020.00	1,700.00	1,700.00	1,700.00
11 29 00 5360 - WEATHER TRACKING	1,848.00	2,000.00	1,750.00	1,750.00	1,750.00	1,750.00
Total Expenditure	3,666.22	3,820.00	3,520.00	4,240.00	4,240.00	4,240.00
Excess Revenue over (under) Expenditures						
for 29 00 - General	(3,666.22)	(3,820.00)	(3,520.00)	(4,240.00)	(4,240.00)	(4,240.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	3,666.22	3,820.00	3,520.00	4,240.00	4,240.00	4,240.00
Grand Excess Revenue over (under)	(3,666.22)	(3,820.00)	(3,520.00)	(4,240.00)	(4,240.00)	(4,240.00)

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**Division: 02 - City of Lake Geneva
Engineer - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Engineer

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
30 00 - General						
11 30 00 5216 - CITY ENGINEERING FEES	7,418.65	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00
11 30 00 5217 - SURVEYING	0.00	500.00	500.00	500.00	500.00	500.00
Total Expenditure	7,418.65	15,500.00	15,500.00	15,500.00	10,500.00	10,500.00
Excess Revenue over (under) Expenditures						
for 30 00 - General	(7,418.65)	(15,500.00)	(15,500.00)	(15,500.00)	(10,500.00)	(10,500.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	7,418.65	15,500.00	15,500.00	15,500.00	10,500.00	10,500.00
Grand Excess Revenue over (under)	(7,418.65)	(15,500.00)	(15,500.00)	(15,500.00)	(10,500.00)	(10,500.00)

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**Division: 02 - City of Lake Geneva
Streets - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Street Department

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
32 10 -						
11 32 10 5110 - Street Superintendent	39,461.48	54,000.00	54,000.00	54,000.00	55,620.00	55,620.00
11 32 10 5111 - REDISTRIBUTABLE ST. DEPT	(178,635.32)	(215,000.00)	(215,000.00)	(215,000.00)	(180,000.00)	(180,000.00)
11 32 10 5120 - ST DEPT WAGES	463,094.04	464,000.00	428,920.00	428,920.00	450,120.00	450,120.00
11 32 10 5125 - ST. DEPT. OVERTIME WAGE	34,146.11	62,000.00	62,000.00	62,000.00	65,000.00	65,000.00
11 32 10 5126 - Street Dept. Seasonal Labor	4,142.52	30,900.00	30,900.00	30,900.00	30,900.00	30,900.00
11 32 10 5134 - STREET DEPT LIFE INSURANCE	1,622.89	1,795.00	1,795.00	1,795.00	2,350.00	2,350.00
11 32 10 5136 - STREET DEPT RETIREMENT	53,594.87	56,525.00	56,525.00	56,525.00	60,500.00	60,500.00
11 32 10 5138 - ST. DEPT UNIFORM ALLOW.	7,800.00	7,800.00	7,200.00	7,200.00	7,200.00	7,200.00
11 32 10 5152 - ST DEPT SOCIAL SECURITY	42,034.04	44,995.00	44,995.00	44,995.00	45,525.00	45,525.00
11 32 10 5205 - DRUG AND ALCOHOL TESTING	539.13	1,300.00	1,200.00	1,300.00	1,300.00	1,300.00
11 32 10 5221 - ST DEPT TELEPHONE EXPENSE	3,081.90	3,100.00	2,100.00	2,400.00	2,400.00	2,400.00
11 32 10 5222 - ST DEPT BLDG ELECTRICITY	10,476.44	11,000.00	9,000.00	9,450.00	9,450.00	9,450.00
11 32 10 5224 - ST DEPT BLDG GAS HEAT	8,638.87	17,500.00	17,500.00	15,000.00	17,500.00	17,500.00
11 32 10 5226 - ST DEPT BLDG-WATER &	1,004.82	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
11 32 10 5240 - STREET DEPT. BUILDING	0.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
11 32 10 5250 - ST DEPT EQUIPMENT REPAIRS	25,620.51	29,000.00	30,000.00	29,000.00	29,000.00	29,000.00
11 32 10 5262 - ST DEPT-COMM SYSTEM MAINT	380.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
11 32 10 5270 - SIDEWALK REPAIRS	843.50	2,000.00	4,000.00	2,000.00	2,000.00	2,000.00
11 32 10 5330 - Superintendent Mileage/Travel	0.00	150.00	150.00	150.00	150.00	150.00
11 32 10 5331 - Superintendent Meals/Lodging	13.50	150.00	150.00	150.00	150.00	150.00
11 32 10 5340 - OPERATING SUPPLIES-STREET	5,050.40	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
11 32 10 5341 - VEHICLE SUPPLIES-	50,012.86	50,100.00	30,675.00	32,000.00	32,000.00	32,000.00
11 32 10 5342 - MOSQUITO CONTROL	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
11 32 10 5344 - WEED CUTTING	0.00	200.00	200.00	200.00	200.00	200.00
11 32 10 5350 - BLDG MAINT SUPPLIES-STR	997.84	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 32 10 5351 - EQUIP MAINT SUPPLIES-ST	5,072.28	5,100.00	4,855.00	4,855.00	4,855.00	4,855.00
11 32 10 5360 - ST DEPT BLDG MAINT SERV	442.36	500.00	500.00	500.00	500.00	500.00
11 32 10 5370 - ROAD MAINTENANCE SUPPLIES	20,222.75	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00

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**Division: 02 - City of Lake Geneva
Streets - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Street Department

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
11 32 10 5390 - FIRST AID AND SAFETY	1,682.50	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 32 10 5399 - STREET DEPT	3,794.77	3,800.00	4,000.00	3,275.00	3,275.00	3,275.00
Total Expenditure	608,535.06	674,415.00	619,165.00	615,115.00	683,495.00	683,495.00
Excess Revenue over (under) Expenditures						
for 32 10 -	(608,535.06)	(674,415.00)	(619,165.00)	(615,115.00)	(683,495.00)	(683,495.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	608,535.06	674,415.00	619,165.00	615,115.00	683,495.00	683,495.00
Grand Excess Revenue over (under)	(608,535.06)	(674,415.00)	(619,165.00)	(615,115.00)	(683,495.00)	(683,495.00)

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**Division: 02 - City of Lake Geneva
Snowice - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Snow & Ice

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
32 12 -						
11 32 12 4631 - SNOW & ICE CONTROL	0.00	0.00	100.00	100.00	100.00	100.00
Total Revenue	0.00	0.00	100.00	100.00	100.00	100.00
11 32 12 5120 - SNOW & ICE CONTROL WAGES	21,099.78	22,000.00	19,235.00	19,235.00	17,000.00	17,000.00
11 32 12 5125 - SNOW & ICE CONTROL	17,202.70	20,020.00	20,020.00	20,020.00	18,000.00	18,000.00
11 32 12 5134 - SNOW & ICE LIFE INSURANCE	1.36	10.00	120.00	120.00	120.00	120.00
11 32 12 5136 - SNOW & ICE RETIREMENT	4,060.07	4,455.00	4,085.00	4,085.00	3,710.00	3,710.00
11 32 12 5152 - SNOW & ICE SOCIAL SECURITY	2,930.10	3,215.00	3,005.00	3,005.00	2,680.00	2,680.00
11 32 12 5220 - CONTRACT HAULING SERVICES	5,389.00	8,000.00	9,000.00	9,000.00	9,000.00	9,000.00
11 32 12 5250 - SNOW & ICE CONTROL-	3,007.95	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00
11 32 12 5340 - OPERATING SUPPLIES-SNOW &	21,032.43	26,088.00	26,088.00	26,000.00	22,300.00	22,300.00
11 32 12 5344 - SNOW REMOVAL EXPENSES	0.00	800.00	800.00	800.00	800.00	800.00
11 32 12 5351 - EQUIP MAINT SUPPL-SNOW &	1,747.66	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Expenditure	76,471.05	90,588.00	87,353.00	87,265.00	78,610.00	78,610.00
Excess Revenue over (under) Expenditures						
for 32 12 -	(76,471.05)	(90,588.00)	(87,253.00)	(87,165.00)	(78,510.00)	(78,510.00)
Grand Total Revenues	0.00	0.00	100.00	100.00	100.00	100.00
Grand Total Expenditures	76,471.05	90,588.00	87,353.00	87,265.00	78,610.00	78,610.00
Grand Excess Revenue over (under)	(76,471.05)	(90,588.00)	(87,253.00)	(87,165.00)	(78,510.00)	(78,510.00)

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**Division: 02 - City of Lake Geneva
Brush - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Trees and Brush

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
32 13 -						
11 32 13 5120 - TREE & BRUSH - WAGES	22,853.48	30,000.00	56,650.00	56,650.00	50,000.00	50,000.00
11 32 13 5125 - TREE & BRUSH OVERTIME	406.21	420.00	1,650.00	1,650.00	1,650.00	1,650.00
11 32 13 5134 - TREE & BRUSH LIFE	8.49	10.00	140.00	140.00	140.00	140.00
11 32 13 5136 - TREE & BRUSH RETIREMENT	2,438.14	3,200.00	6,065.00	6,065.00	5,475.00	5,475.00
11 32 13 5152 - TREE & BRUSH SOC SEC	1,759.63	2,305.00	4,460.00	4,460.00	3,955.00	3,955.00
11 32 13 5220 - FORESTRY SERVICES	2,003.23	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
11 32 13 5410 - TRAINING & SEMINARS	420.00	600.00	600.00	600.00	400.00	400.00
11 32 13 5420 - TREE & BRUSH - REPAIR	772.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 32 13 5430 - TREE & BRUSH OPERATING	5,815.89	15,440.00	15,440.00	15,440.00	15,400.00	15,400.00
Total Expenditure	36,477.50	58,975.00	92,005.00	92,005.00	84,020.00	84,020.00
Excess Revenue over (under) Expenditures						
for 32 13 -	(36,477.50)	(58,975.00)	(92,005.00)	(92,005.00)	(84,020.00)	(84,020.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	36,477.50	58,975.00	92,005.00	92,005.00	84,020.00	84,020.00
Grand Excess Revenue over (under)	(36,477.50)	(58,975.00)	(92,005.00)	(92,005.00)	(84,020.00)	(84,020.00)

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**Division: 02 - City of Lake Geneva
Composti - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Composting

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
32 14 -						
11 32 14 5120 - ST DEPT WAGES	0.00	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00
11 32 14 5134 - COMPOSTING LIFE INS	0.00	25.00	25.00	25.00	25.00	25.00
11 32 14 5136 - STREET DEPT RETIREMENT	0.00	190.00	190.00	190.00	80.00	80.00
11 32 14 5152 - ST DEPT SOCIAL SECURITY	0.00	140.00	140.00	140.00	110.00	110.00
11 32 14 5220 - COMPOSTING SERVICES	2,150.00	12,000.00	12,000.00	13,000.00	13,000.00	13,000.00
11 32 14 5430 - COMPOSTING OPERATING	2,859.00	2,900.00	500.00	500.00	300.00	300.00
Total Expenditure	5,009.00	17,055.00	14,655.00	15,655.00	14,515.00	14,515.00
Excess Revenue over (under) Expenditures						
for 32 14 -	(5,009.00)	(17,055.00)	(14,655.00)	(15,655.00)	(14,515.00)	(14,515.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	5,009.00	17,055.00	14,655.00	15,655.00	14,515.00	14,515.00
Grand Excess Revenue over (under)	(5,009.00)	(17,055.00)	(14,655.00)	(15,655.00)	(14,515.00)	(14,515.00)

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**Division: 02 - City of Lake Geneva
StSewer - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Storm Sewer

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
32 15 -						
11 32 15 5120 - STORM SEWER/REPAVING	5,473.21	5,500.00	12,295.00	12,295.00	7,000.00	7,000.00
11 32 15 5134 - STORM SEWER LIFE RECLASS	4.28	10.00	40.00	40.00	40.00	40.00
11 32 15 5136 - STORM SEWER/REPAVING	580.16	600.00	1,280.00	1,280.00	535.00	535.00
11 32 15 5152 - STORM SEWER/REPAVING SOC	418.72	420.00	945.00	945.00	745.00	745.00
11 32 15 5450 - STORM SEWER MAINTENANCE	2,000.00	2,000.00	2,000.00	2,000.00	3,305.00	3,305.00
11 32 15 5460 - STORM SEWER - DIGGERS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Expenditure	13,476.37	13,530.00	21,560.00	21,560.00	16,625.00	16,625.00
Excess Revenue over (under) Expenditures						
for 32 15 -	(13,476.37)	(13,530.00)	(21,560.00)	(21,560.00)	(16,625.00)	(16,625.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	13,476.37	13,530.00	21,560.00	21,560.00	16,625.00	16,625.00
Grand Excess Revenue over (under)	(13,476.37)	(13,530.00)	(21,560.00)	(21,560.00)	(16,625.00)	(16,625.00)

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**Division: 02 - City of Lake Geneva
TControl - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Traffic Control

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
34 10 -						
11 34 10 4639 - CAR TOWING	4,525.00	4,525.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Revenue	4,525.00	4,525.00	4,000.00	4,000.00	4,000.00	4,000.00
11 34 10 5120 - TRAFFIC CONTROL WAGES	4,430.22	4,500.00	4,510.00	4,510.00	4,000.00	4,000.00
11 34 10 5134 - TRAFFIC CONTROL LIFE INS	1.74	2.00	15.00	15.00	15.00	15.00
11 34 10 5136 - TRAFFIC CONTROL RETIRE.	424.61	450.00	470.00	470.00	425.00	425.00
11 34 10 5152 - TRAFFIC CONTROL SOC. SEC.	306.43	350.00	345.00	345.00	310.00	310.00
11 34 10 5222 - ELECTRICITY-FLASHERS	5,556.19	6,000.00	6,325.00	6,645.00	6,645.00	6,645.00
11 34 10 5223 - STREET LIGHTS ELECTRICITY	91,719.70	92,000.00	85,000.00	89,250.00	80,000.00	80,000.00
11 34 10 5260 - REPAIRS-TRAFFIC SIGNALS,	4,491.86	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
11 34 10 5261 - STREET LIGHTS REPAIRS	2,324.99	3,000.00	3,000.00	3,000.00	2,700.00	2,700.00
11 34 10 5290 - CAR TOWING	5,845.00	5,850.00	4,000.00	4,000.00	4,000.00	4,000.00
11 34 10 5370 - MARKING PAINT	5,385.49	6,500.00	7,000.00	7,000.00	7,000.00	7,000.00
11 34 10 5374 - STREET IDENTIFICATION SIGNS	677.01	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
11 34 10 5375 - TRAFFIC CONTROL STREET	1,369.17	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
11 34 10 5394 - STREET DECORATIONS	762.08	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total Expenditure	123,294.49	129,652.00	121,665.00	126,235.00	116,095.00	116,095.00
Excess Revenue over (under) Expenditures						
for 34 10 -	(118,769.49)	(125,127.00)	(117,665.00)	(122,235.00)	(112,095.00)	(112,095.00)
Grand Total Revenues	4,525.00	4,525.00	4,000.00	4,000.00	4,000.00	4,000.00
Grand Total Expenditures	123,294.49	129,652.00	121,665.00	126,235.00	116,095.00	116,095.00
Grand Excess Revenue over (under)	(118,769.49)	(125,127.00)	(117,665.00)	(122,235.00)	(112,095.00)	(112,095.00)

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**Division: 02 - City of Lake Geneva
SdWaste - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Recycling and Solid Waste

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
36 00 - General						
11 36 00 5294 - SOLID WASTE - RESIDENTIAL	203,500.00	203,500.00	186,805.00	192,409.00	197,030.00	197,030.00
11 36 00 5295 - Solid Waste - Condominiums	0.00	35,195.00	35,195.00	36,251.00	36,255.00	36,255.00
11 36 00 5296 - Solid Waste - Street Dept.	6,944.47	7,000.00	7,000.00	7,210.00	7,210.00	7,210.00
11 36 00 5297 - SOLID WASTE - RECYCLING	90,530.00	98,760.00	98,760.00	101,723.00	101,725.00	101,725.00
Total Expenditure	300,974.47	344,455.00	327,760.00	337,593.00	342,220.00	342,220.00
Excess Revenue over (under) Expenditures						
for 36 00 - General	(300,974.47)	(344,455.00)	(327,760.00)	(337,593.00)	(342,220.00)	(342,220.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	300,974.47	344,455.00	327,760.00	337,593.00	342,220.00	342,220.00
Grand Excess Revenue over (under)	(300,974.47)	(344,455.00)	(327,760.00)	(337,593.00)	(342,220.00)	(342,220.00)

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**Division: 02 - City of Lake Geneva
08Museum - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Geneva Lakes Museum Facilities

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
51 10 -						
11 51 10 5222 - MUSEUM-ELECTRICITY	7,546.52	9,085.00	9,085.00	9,805.00	9,805.00	9,805.00
11 51 10 5224 - MUSEUM-GAS HEAT	5,407.41	7,200.00	7,200.00	7,560.00	7,560.00	7,560.00
11 51 10 5226 - MUSEUM-WATER & SEWER	254.76	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00
11 51 10 5240 - MUSEUM-MAINTENANCE &	2,134.85	2,892.00	2,892.00	15,000.00	12,525.00	12,525.00
Total Expenditure	15,343.54	20,627.00	20,627.00	33,815.00	31,340.00	31,340.00
Excess Revenue over (under) Expenditures						
for 51 10 -	(15,343.54)	(20,627.00)	(20,627.00)	(33,815.00)	(31,340.00)	(31,340.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	15,343.54	20,627.00	20,627.00	33,815.00	31,340.00	31,340.00
Grand Excess Revenue over (under)	(15,343.54)	(20,627.00)	(20,627.00)	(33,815.00)	(31,340.00)	(31,340.00)

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Handwritten notes:
 11/17/07
 5/15/08
 11/17/07

**Division: 02 - City of Lake Geneva
CParks - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: City Park System

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
52 00 - General						
11 52 00 4674 - Park Application Fee	280.00	300.00	0.00	300.00	300.00	300.00
11 52 00 4675 - PARK USE FEES	2,225.00	2,300.00	2,200.00	2,200.00	2,200.00	2,200.00
Total Revenue	2,505.00	2,600.00	2,200.00	2,500.00	2,500.00	2,500.00
11 52 00 5120 - PARKS WAGES	6,377.93	10,000.00	19,930.00	19,930.00	10,000.00	10,000.00
11 52 00 5134 - PARK LIFE INSURANCE	5.42	10.00	70.00	70.00	70.00	70.00
11 52 00 5136 - PARKS RETIREMENT FUND	1,446.09	1,500.00	2,075.00	2,075.00	1,060.00	1,060.00
11 52 00 5152 - PARKS SOCIAL SECURITY	1,172.22	1,200.00	1,525.00	1,525.00	765.00	765.00
11 52 00 5221 - PARKS-TELEPHONE EXPENSE	296.15	700.00	700.00	700.00	700.00	700.00
11 52 00 5222 - PARKS-ELECTRICITY	7,430.04	7,475.00	7,475.00	7,850.00	7,500.00	7,500.00
11 52 00 5226 - PARKS-WATER & SEWER BILLS	1,768.35	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 52 00 5227 - FOUNTAINS/STATUES-	707.41	800.00	800.00	800.00	800.00	800.00
11 52 00 5241 - PARKS-BLDG. MAINT. &	520.58	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
11 52 00 5250 - EQUIPMENT REPAIR SERVICES	4,648.79	9,070.00	9,070.00	9,070.00	9,100.00	9,100.00
11 52 00 5350 - BLDG MAINT SUPPLIES-PARKS	2,476.92	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
11 52 00 5352 - GROUNDS MAINTENANCE	5,352.50	7,500.00	8,000.00	8,000.00	8,000.00	8,000.00
11 52 00 5362 - GROUNDS MAINT SERVICE	7,399.14	7,400.00	7,000.00	7,000.00	7,000.00	7,000.00
11 52 00 5399 - PARKS MISCELLANEOUS	2,382.59	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00
11 52 00 5840 - 4 SEASON NATURE PRESERVE	4,430.80	6,500.00	6,500.00	5,000.00	6,500.00	6,500.00
11 52 00 5922 - BASEBALL FIELD ELECTRIC	312.06	320.00	200.00	200.00	200.00	200.00
11 52 00 5950 - BLDG MAINT SUPPLIES-	0.00	300.00	300.00	300.00	300.00	300.00
11 52 00 5951 - EQUIP MAINT SUPPL-	131.36	500.00	600.00	600.00	600.00	600.00
Total Expenditure	46,858.35	66,275.00	78,245.00	77,120.00	66,595.00	66,595.00
Excess Revenue over (under) Expenditures						
for 52 00 - General	(44,353.35)	(63,675.00)	(76,045.00)	(74,620.00)	(64,095.00)	(64,095.00)
Grand Total Revenues	2,505.00	2,600.00	2,200.00	2,500.00	2,500.00	2,500.00
Grand Total Expenditures	46,858.35	66,275.00	78,245.00	77,120.00	66,595.00	66,595.00
Grand Excess Revenue over (under)	(44,353.35)	(63,675.00)	(76,045.00)	(74,620.00)	(64,095.00)	(64,095.00)

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**Division: 02 - City of Lake Geneva
Vet Park - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Veteran's Memorial Park

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
52 01 -						
11 52 01 5120 - VETS PARKS WAGES	13,457.34	13,500.00	0.00	0.00	0.00	0.00
11 52 01 5134 - VETS PARK LIFE INSURANCE	6.23	10.00	0.00	0.00	0.00	0.00
11 52 01 5136 - VETS PARKS RETIREMENT	1,426.48	1,450.00	0.00	0.00	0.00	0.00
11 52 01 5152 - VETS PARKS SOCIAL SECURITY	1,029.49	1,050.00	0.00	0.00	0.00	0.00
11 52 01 5221 - PAY PHONE EXPENSE	777.56	1,000.00	0.00	1,000.00	1,000.00	1,000.00
11 52 01 5222 - VETS PARKS-ELECTRICITY	7,775.79	7,800.00	4,500.00	4,725.00	4,725.00	4,725.00
11 52 01 5224 - Vets Park Gas Heat	0.00	1,500.00	1,500.00	1,575.00	1,575.00	1,575.00
11 52 01 5226 - VETS PARK WATER & SEWER	1,046.44	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
11 52 01 5350 - BLDG. MAINT. AND REPAIR	733.01	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
11 52 01 5952 - GROUNDS MAINTENANCE	763.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Expenditure	27,015.34	31,810.00	11,500.00	12,800.00	12,800.00	12,800.00
Excess Revenue over (under) Expenditures						
for 52 01 -	(27,015.34)	(31,810.00)	(11,500.00)	(12,800.00)	(12,800.00)	(12,800.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	27,015.34	31,810.00	11,500.00	12,800.00	12,800.00	12,800.00
Grand Excess Revenue over (under)	(27,015.34)	(31,810.00)	(11,500.00)	(12,800.00)	(12,800.00)	(12,800.00)

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**Division: 02 - City of Lake Geneva
Plan Com - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Plan Commission

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
69 30 -						
11 69 30 5110 - PLAN COMMISSION SALARIES	100.00	1,960.00	1,960.00	1,960.00	1,960.00	1,960.00
11 69 30 5212 - OUTSIDE PROFESSIONAL	585.00	600.00	1,000.00	34,000.00	32,000.00	32,000.00
11 69 30 5310 - PLAN COMMISSION OFFICE	195.94	200.00	0.00	150.00	150.00	150.00
Total Expenditure	880.94	2,760.00	2,960.00	36,110.00	34,110.00	34,110.00
Excess Revenue over (under) Expenditures						
for 69 30 -	(880.94)	(2,760.00)	(2,960.00)	(36,110.00)	(34,110.00)	(34,110.00)
Grand Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Expenditures	880.94	2,760.00	2,960.00	36,110.00	34,110.00	34,110.00
Grand Excess Revenue over (under)	(880.94)	(2,760.00)	(2,960.00)	(36,110.00)	(34,110.00)	(34,110.00)

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**Division: 02 - City of Lake Geneva
PublicSv - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Public Services

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
70 00 - General						
11 70 00 4723 - HISTORIC PLAQUE	370.00	400.00	0.00	400.00	400.00	400.00
Total Revenue	370.00	400.00	0.00	400.00	400.00	400.00
11 70 00 5710 - HOTEL/MOTEL ASSN-CHAM OF	80,000.00	80,000.00	80,000.00	90,000.00	90,000.00	90,000.00
11 70 00 5720 - HISTORIC PRESERVATION	3,265.50	4,000.00	4,558.00	6,500.00	5,500.00	5,500.00
11 70 00 5723 - HISTORIC PLAQUE PURCHASES	360.00	360.00	0.00	400.00	400.00	400.00
11 70 00 5750 - CEMETERY-OPERATING	141,615.00	141,615.00	141,615.00	143,085.00	145,000.00	145,000.00
11 70 00 5760 - YMCA-YOUTH ATHLETIC	45,400.00	45,400.00	45,400.00	45,400.00	45,400.00	45,400.00
Total Expenditure	270,640.50	271,375.00	271,573.00	285,385.00	286,300.00	286,300.00
Excess Revenue over (under) Expenditures						
for 70 00 - General	(270,270.50)	(270,975.00)	(271,573.00)	(284,985.00)	(285,900.00)	(285,900.00)
Grand Total Revenues	370.00	400.00	0.00	400.00	400.00	400.00
Grand Total Expenditures	270,640.50	271,375.00	271,573.00	285,385.00	286,300.00	286,300.00
Grand Excess Revenue over (under)	(270,270.50)	(270,975.00)	(271,573.00)	(284,985.00)	(285,900.00)	(285,900.00)

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GENERAL REVENUES

11 00-00

4111 GENERAL PROPERTY TAXES

Real Estate taxes collected to fund general operations. The total mill rate is \$21.31 per \$1,000 of assessed valuation of which \$5.28 is the portion raised for City operations.

4114 MOBILE HOME PARK FEES

Taxes charged on the trailer units at Timbers Court and the Lake Geneva Mobile Home Park. The tax rate applied to the assessed value of the trailers is the same as the tax rate on real estate. Lake Geneva Mobile Home Park pays for a full year. Timbers Court taxes are prorated to pay taxes on a five-month period.

4121 ROOM TAX

A tax charged at the rate of 5% on the sale of rooms to the traveling public, charged by all businesses engaged in transient lodging facilities. Room tax is received by the City on a quarterly basis. Funds are distributed to the Hotel/Motel Association to promote and service the tourism industry.

4122 SALES TAX DISCOUNT

The portion of sales tax collected (State & County) that is retained by the City. The discount is .5% of sales tax payable on sales taxes due over \$2,000 and \$10.00 under \$1,999.

4131 TAXES FROM WATER UTILITY

City and schools portion of the total mill rate applied to the property value of Water Commission property as determined each year in the annual PSC report produced by their auditor.

4180 INTEREST & PENALTY ON TAXES

Interest charged on delinquent personal property accounts, due in full by January 31, at a rate of 1% per month retroactive to January 1.

4181 ROOM TAX LATE FEES

Fees charged to Hotel/Motel establishments for late filing of quarterly room tax payments collected to 11 00-00 4121. Payments must be received within thirty (30) days after the end of a calendar quarter or a \$25.00 late fee is assessed in addition to the tax and interest.

4182 ROOM TAX PENALTIES

Interest charged to delinquent room tax payments assessed on the Hotel/Motel establishments for late filing of quarterly room taxes which were due within thirty (30) days after the end of a calendar quarter, at a rate of 1% per month.

4262 SPECIAL ASSESSMENTS – CURB & GUTTER

Principal revenue amounts for charges to the public for curb and gutter work paid by the City and allocated to the residents by resolution.

- 4340 MUNICIPAL RECYCLING GRANT**
Grants received from the State for expenses relating to the recycling program. Each year, the City must file a new grant application, accounting for these expenses, and they should equal, within the eligibility requirements, this grant revenue. The expense account to refer to for comparability between grants funds and expenses is account number 11 36-00 5297, which is part of the Sanitation and Recycling department.
- 4341 STATE SHARED TAXES**
Shared revenues and expenditure restraint program payments received from the Wisconsin Department of Revenue. The City has participated in the State Expenditure Restraint program since 1994, the program provides cash awards to cities that voluntarily agree to hold their net general fund expenditure increases to no more than the Consumer Price Index rate, as adjusted for certain growth factors.
- 4343 EXPENDITURE RESTRAINT PROGRAM**
Recently, the City segregated the expenditure restraint revenues from the State Shared Taxes (4341). This is received from the State Department of Revenue (See above). The City does qualify for payment of approximately \$ 64,282 in 2007 and should be eligible again in 2008.
- 4353 STATE AID FOR HIGHWAYS**
General Transportation and Connecting Highway Aids received for the Wisconsin Department of Transportation. The General Transportation Aids are based on the appropriations proposed in 1993 Senate Bill 44. Connecting highways are marked State Trunk Highways through large cities and villages. The General Transportation and Connecting Highway Aids are distributed on a quarterly basis in a wire to the LGIP.
- 4360 PAYMENT FOR MUNICIPAL SERVICES**
Payments received from the Wisconsin Department of Administration for municipal services provided at the Big Foot Beach State Park. Municipal Services means police and fire protection.
- 4361 STATE COMPUTER AID**
Payments received from the Wisconsin Department of Revenue for businesses computers, which are exempt from personal property taxes.
- 4362 AIDS IN LIEU OF TAXES-CONSERVATION**
Payments received from the Wisconsin Department of Natural Resources at a rate of fifty cents per acre as a grant on each acre of state park property. Also, Covenant Harbor is paying in lieu of taxes, beginning in 2007.
- 4363 LOTTERY CREDIT-MOBILE HOMES**
Payments received from the State Lottery for property tax relief.
- 4410 LIQUOR & MALT BEVERAGE LICENSES**
Payments made by businesses for liquor licenses based upon a fee schedule established by the City. Annual renewal of all licenses is required.

4411 OPERATOR LICENSES

Fees for licenses needed by the individual employees to sell liquor and malt beverages, licenses are renewable June 30th of each year, and prorated for other month.

4412 OTHER BUSINESS LICENSES -CIGARETTES, MILK, VIDEO, ETC

Fees for licenses needed by businesses to sell certain items and to provide certain types of entertainment for their customers. Types of licenses include: general business, cigarette, milk, video games, juke boxes, pool tables, milk dealers, taxi cab companies, taxi cab drivers, mobile home parks, theatres, bowling lanes, trolleys, security licenses (guard permits). Annual renewal of these licenses is required.

4413 BUSINESS PERMITS-SELLERS, ALARM, ROOM

Fees for permits for businesses or individuals to conduct certain types of business or maintain security. Business permits include seller's (temporary transient sales), room tax permits, alarm permits (connected to the Police Department), massage parlor permits, and massage technician permits. Annual renewal of these licenses is required.

4415 CABLE TV FRANCHISE FEES

Revenue per a contract with Time Warner Communications, Inc. in which the cable TV company pays to the City 5% of its previous year's gross revenue. The payments to the City are to be made by April 30, July 31, October 31, and January 31 for each respective previous quarter.

4420 NON-BUSINESS LICENSES - DOGS, CATS, BIKES

Fees for licenses that are not related to business operations. These licenses include dog, cat, and bike.

4490 WORK PERMITS

Fees charged for work permits issued to minors enabling them to work. The fees are \$5.00 per permit. One half is sent to DILHR-Equal Rights Division and the other half is City revenue.

4495 OTHER PERMITS

Fees for special Event Permits and Banner Permits.

4610 GENERAL GOVERNMENTAL MISCELLANEOUS REVENUE

Revenue that is not specified in any other category and is not taxable. These revenues include: copies, pay phone revenue, donations for use of city equipment of rooms, voter lists, tapes from meetings, charges for postage when mailing requested chargeable information, adjusting minor differences and any other nontaxable miscellaneous sales and revenues.

4611 SPECIAL ASSESSMENT LETTERS FEES

A charge of \$5.00 per letter that states whether or not the City holds a lien on a real estate parcel through special assessments such as curb & gutter or sidewalks.

- 4690 MISCELLANEOUS SALES**
Taxable sales to the general public. These sales include zoning books, zoning maps, topographic maps, city flags, and any other taxable sale.
- 4730 DONATIONS**
Money given to the City of Lake Geneva either for an unexpressed purpose or for a restricted purpose. Donations are generally budgeted for the current fiscal period unless the donation is large and restricted to interest-only spending.
- 4811 INTEREST INCOME**
Interest earned on General Fund accounts. These accounts include: general fund cash, general fund investment pool, general fund temporary investments (CD's), accounts receivables due longer than a month, tax agency cash, and debt service cash.
- 4819 DISCOUNT EARNED**
Discounts received from vendors for prepayment of invoices.
- 4830 SALE OF CITY EQUIPMENT**
Proceeds from used City equipment that has been sold.
- 4837 HILLMOOR LEASE**
Rent revenues from the Hillmoor Golf Course for City-owned land the Hillmoor uses.
- 4840 INSURANCE REIMBURSEMENTS**
Payments received from the liability insurance company for claims filed. This would include claims for damages and for workers compensation. Also included are restitution payments from individuals or their insurance companies for damages and other claims. This account includes all departments' claims and relates to the expense account 11 10-00 5245.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATION**
Unreserved equity from prior years, carried over and applied to the new Budget.
- 4930 TRANSFER FROM LAKEFRONT**
Funds transferred from the Lakefront Operations Fund to the General Fund balance to remain in Lakefront Enterprise to finance Capital Improvements. For information on lakefront revenues, see Fund 40, Lakefront Operations.
- 4950 REVENUE FROM PARKING FUND**
Per the 1993 audit report, a special revenue fund has been created to account for parking operations. This account transfers funds that are used in the General Fund for property tax relief. For more information about parking lot and meter revenues, see Fund 42, Parking Lots & Meters.

4960 TRANSFER FROM PARKING FUND
Additional funds transferred to the General Fund.

4961 TRANSFER FROM LAKEFRONT RESERVE
Additional funds transferred to the General Fund.

GENERAL EXPENSES

11 10-00

5133 LIFE INSURANCE POLICY FEES

A fee charged by Employee Trust Fund/Minnesota Mutual Life Insurance Company at the rate of 20% of the employee basic rate. This provides postretirement coverage at the 25 percent-of-Basic level.

5139 HOLIDAY APPRECIATION

Gift certificates given to full time and permanent part time employees.

5154 UNEMPLOYMENT COMPENSATION

Municipalities have the option to pay unemployment by experience rather than monthly. The City has chosen this method.

5214 LABOR NEGOTIATIONS

Expenses related to negotiating union contracts and other union matters.

5245 EXPENSES SUBJECT TO INSURANCE CLAIM

Expenses incurred as a result of damages, vandalism, accidents, etc., for which insurance claims are to be filed. This account should be equal to the insurance reimbursements account 11 00-00 4840 plus the deductibles per claim. For 1993 and after, this account includes all departments. Prior to 1993, these expenses were departmentalized.

5314 OFFICIAL PUBLICATIONS & NOTICE

Costs of public notices that the City is responsible for, such as meeting notices and resolutions. Publications for hearings for private petitioners are their responsibility and not in this expense account.

5315 PUBLICATION FEES REIMBURSABLE

Costs to publish applications for liquor licenses, public hearings and plan commission notices, which are covered by the application fees for these licenses and permits.

5399 GENERAL GOVERNMENT MISCELLANEOUS EXPENSES

General expenses that do not fall into any other category and are not regular and recurring expenses: small claims filing fees, letter reports, job advertisements, general code updates, adjustments of minor differences, City membership fees, and any other miscellaneous expenses.

5740 PERSONAL PROPERTY WRITEOFFS

The cost of personal property taxes that the Treasurer may deem uncollectible. The City must absorb the costs of the City portion of the tax rate for these taxes. When this account (the full amount of the write-offs) is combined with 11 10-00 5742 (the amount returned to the City by the other taxing jurisdictions), the net effect will be the City cost.

5741 ILLEGAL TAXES & REFUNDS

Refunds to property owners who may have overpaid taxes. An example of this would be if a property owner was appealing a Board of Review determination and the decision of the appeal was not made by the due date for tax payment. The property owner would pay the entire bill by the first installment date. If it were determined that there was an overassessment, therefore overcharged on taxes, the City must refund the difference. The City then collects from the other taxing jurisdictions their portion of the refund and the net cost to the City is the City's portion of the mill rate.

5742 PERSONAL PROPERTY WRITE-OFFS REIMBURSED

Prorated portion of the Personal Property Write-Offs reimbursed to the City by the other taxing jurisdictions. Therefore each taxing jurisdiction will experience a percentage of the losses based on their percentage of the full mill rate, rather than the City absorbing the entire loss. This account shows a negative balance so that when it is combined with Personal Property Write-Offs, it shows the actual amount of the City's loss.

5780 CONTINGENCY ACCOUNT

Funds budgeted for in the event that an expense may arise that is not budgeted for elsewhere. These funds cannot be used without a resolution passed by the Council to transfer the needed amount to the proper account.

5930 TRANSFER TO DEBT SERVICE

An appropriation for the payment of principal and interest in Fund 20 over and above what levy is appropriated for the same purpose.

5940 TRANSFER TO CAPITAL PROJECTS

An account to transfer from Contingency to Capital, if general funding is needed.

INSURANCE

11 10-10

5509 INSURANCE REIMBURSEMENTS - OTHER DEPARTMENTS

Reimbursements from the Water Depts., Library, Cemetery and Wastewater Treatment Facility for their portions of the insurance expenses. This account shows a negative balance so the insurance expenses when totaled are what is to be the amount actually charged to the general fund.

5512 GENERAL LIABILITY INSURANCE

The insurance premium for all coverage except workers compensation and boiler and machinery, not only for the general fund but also including the Water Dept., Library, Cemetery, and Wastewater Treatment Facility.

5513 BOILER & MACHINERY INSURANCE

The insurance premium for boiler and machinery, which previously was included in 5512 (See above).

5516 WORKER COMPENSATION

The insurance premium for workers compensation.

HEALTH BENEFITS

11 10-20

5111 HEALTH & DENTAL REIMBURSABLE

Payments received from Cemetery, Utilities, and Library for Health and Dental benefits, paid for by the City. This number is netted with the expenditures in that cost category to get the actual cost to the City.

5132 HEALTH & DENTAL ADMINISTRATIVE CHARGES

Charges from Cypress Benefit Administrators and Shenandoah Life Insurance (dental).

5133 HEALTH & DENTAL CLAIMS

All actual charges for health, dental and pharmaceuticals.

5134 DISABILITY PREMIUMS CITY

The City's portion of long term disability premiums for employees.

5135 EAP PROGRAM

Premiums paid for the Employee Assistance Program through Aurora. All employees, except elected officials and seasonal workers are eligible.

COUNCIL
11 11-00

5114 COUNCIL SALARIES

This account includes \$3,000 annual salary for four alderpersons on one side of the Chambers and \$3,500 for four alderpersons on the other side of the Chambers, an increase of \$500 a year, to be incorporated after the April elections only for the newly elected Council members.

5152 COUNCIL SOCIAL SECURITY

7.65% of the Council salaries.

5320 COUNCIL WISCONSIN LEAGUE OF MUNICIPALITIES MEMBERSHIP

Annual membership dues to the League.

5331 COUNCIL MEALS, LODGING, ETC.

Costs of meals, lodging, mileage and other expenses related to attending meetings or conferences.

5332 COUNCIL CONFERENCES & SCHOOL

Costs of conferences and schools attended by any alderperson.

5399 COUNCIL MISCELLANEOUS EXPENSES

Plaques, awards, nameplates, flowers, cakes, and other miscellaneous expenses.

MUNICIPAL COURT

11 12-00

- 4510 COURT PENALTIES & FINES**
Portion of court fines and penalties that is retained by the City.
- 4513 PARKING CITATION COLLECTIONS**
Fines charged for illegal parking. Fines are received by the Municipal Court and submitted to the General Fund on a regular basis.
- 4514 MUNICIPAL COURT CITATION COLLECTIONS**
This account tracks the activity of collections and charges by HE Stark Collection Agency. If the account has more expenditures for administration than revenues from collections, measured at year end, the amount will be reclassified to an expenditure.
- 4640 REIMBURSEMENTS BY DEFENDANTS**
Other payments received by the defendants rather than the plaintiff.
- 4811 INTEREST INCOME**
Interest earned on Municipal Court bank accounts and/or investments.
- 5114 MUNICIPAL COURT SALARIES**
Annual salary for Judge.
- 5120 MUNICIPAL COURT WAGES - CLERKS**
The hourly wages of the Municipal Court Clerk and Assistant Municipal Court Clerk.
- 5133 MUNICIPAL COURT INSURANCE DEDUCTIBLE REIMBURSEMENT**
Amount of health insurance deductible and co-pay that might be paid by the City.
- 5134 MUNICIPAL COURT LIFE INSURANCE**
Life insurance for Municipal Court Clerk and Assistant Municipal Court Clerk.
- 5136 MUNICIPAL COURT RETIREMENT FUND**
Retirement contribution for the Municipal Court Clerk and the Assistant Municipal Court Clerk, currently at 10.6% (2008).

- 5152 MUNICIPAL COURT SOCIAL SECURITY**
7.65% of all the Municipal Court employee wages
- 5214 CITATION FEES**
Net charges, after revenues from collections, are recorded here.
- 5221 MUNICIPAL COURT TELEPHONE**
Municipal Court Phone Line. 414-248-4651.
- 5290 CARE OF PRISONERS**
Costs of holding a prisoner as a result of the judge's decision to incarcerate.
- 5310 MUNICIPAL COURT OFFICE SUPPLIES**
Office supplies used by the Municipal Court.
- 5312 MUNICIPAL COURT POSTAGE**
Cost of postage used by Municipal Court.
- 5330 MUNICIPAL COURT TRAVEL & MILAGE**
Travel and mileage expenses to court conferences and seminars, etc., for the Judge and Court Staff.
- 5331 MUNICIPAL COURT-MEALS, LODGING, ETC.**
Meals and lodging expenses at court conferences and seminars, etc., for the Judge and Court Staff.
- 5332 MUNICIPAL COURT CONFERENCES & SCHOOL**
Registration fees for conferences and seminars, etc., for the Judge and Court Staff.
- 5340 OPERATING SUPPLIES-CITATIONS**
Cost of citations.
- 5361 EQUIPMENT MAINTENANCE SERVICE COSTS**
Computer maintenance agreement and copy machine maintenance agreement and other miscellaneous expenses for equipment.
- 5381 MUNICIPAL COURT OPERATIONS**
Interpreting fees, witness fees, transcribing fees, and other fees relating to court operations.
- 5399 MUNICIPAL COURT MISCELLANEOUS EXPENSE**
All other expenses that do not fall specifically into any other category.

CITY ATTORNEY

11 13-00

4685 LEGAL FEES RECOVERED

City Attorney charges to review proposed developers agreements, easements or leases as requested by outside parties shall be billed to these developers or outside parties. Legal expenses incurred on behalf of the utilities shall be charged to those utilities and recorded here.

5213 CITY ATTORNEY SERVICES

Payments made to the elected City Attorney acting as an outside service. This is paid to the firm and the firm pays the employee benefits and all applicable taxes and services.

5332 SCHOOL & CONFERENCES-CITY ATTY

Registration fees for conferences, seminars, league meetings, etc. The City pays for the City Attorney to attend the League Conference.

OUTSIDE LEGAL SERVICES
11 13-10

5214 OUTSIDE ATTORNEYS FEES

Cost of attorneys that may be needed to represent the City in the absence of the City Attorney, due to conflict of interest or as otherwise deemed necessary.

MAYOR
11 14-10

- 5114 MAYOR SALARIES**
Salary for the Mayor, which is \$6,000 annually, an increase of \$900, which will go into affect after the April elections.
- 5152 MAYOR SOCIAL SECURITY**
7.65% of Mayor salary.
- 5310 MAYOR OFFICE SUPPLIES**
Postage, stationary, and other office supplies specific to the Mayor's office.
- 5331 MAYOR MEALS, LODGING, ETC.**
Meals, lodging, mileage and other expenses related to out of City travel to seminars, meetings, and conferences. Also cost of entertainment (meals) within the City.
- 5399 MAYOR MISCELLANEOUS EXPENSES**
Expenses related to interactions with public and private sector individuals including cost of items of recognition for these individuals.

CITY ADMINISTRATION
11 14-20

- 5110 CITY ADMINISTRATOR SALARIES**
Annual salary for Administrator.
- 5133 REIMBURSEMENT OF INSURANCE DEDUCTIBLE**
Amount of vision care program (not to exceed \$100) for Administrator. This benefit may be used by the individual or for immediate family members.
- 5134 CITY ADMINISTRATOR LIFE INSURANCE**
Life insurance premiums for Administrator.
- 5136 CITY ADMINISTRATOR RETIREMENT FUND**
10.6% of Administrator's salary.
- 5152 CITY ADMININISTRATOR SOCIAL SECURITY**
7.65% of Administrator's salary .
- 5310 CITY ADMINISTRATOR OFFICE SUPPLIES**
Postage, supplies, stationery, and other miscellaneous office supplies specific to the Administrator .
- 5324 BOOKS & PUBLICATIONS**
Cost of subscriptions, books, and other publications used by the Administrator.
- 5330 CITY ADMINISTRATOR TRAVEL & MILEAGE**
Travel expenses for the Administrator to conferences, meetings, and seminars, etc.
- 5331 CITY ADMINISTRATOR MEALS & LODGING, ETC.**
Cost of meals and lodging for the Administrator while attending conferences, seminars, meetings, etc.
- 5332 CITY ADMINISTRATOR CONFERENCE/SCHOOL**
Registration fees for conferences, school, seminars, and other meetings for the Administrator .
- 5399 CITY ADMINISTRATOR MISCELLANEOUS EXPENSE**
All other expenses related to the Administrator that are not specified in any other category.

CITY CLERK

11 14-30

- 5110 CITY CLERK SALARIES**
Annual salary of City Clerk.
- 5120 CITY CLERK WAGES**
Wages for the Deputy Clerk and a portion of the Meter Clerk who works the counter.
- 5126 CITY CLERK SEASONAL WAGES**
Hourly wages for any City Hall seasonal laborer not specified for in any other department.
- 5133 INSURANCE DEDUCTIBLE REIMBURSEMENT**
Amount of health insurance deductible and co-pay that might be paid by the City.
- 5134 CITY CLERK LIFE INSURANCE**
Life insurance premiums for the City Clerk and staff.
- 5136 CITY CLERK RETIREMENT FUND**
10.6% of the City Clerk and staff wages.
- 5152 CITY CLERK SOCIAL SECURITY**
7.65% of the City Clerk and staff wages.
- 5190 POLL WORKERS FEE**
\$95.00 per poll worker per election and special voting deputies fees in the amount of \$20.00 per election.
- 5218 MUNICIPAL CODIFICATION**
Recodification of the Municipal Code Book
- 5310 CITY CLERK OFFICE SUPPLIES**
Office supplies specific to the City Clerk's department.
- 5311 BALLOTS/OTHER ELECTION EXPENSE**
Costs of absentee ballots, voter registration forms, other election forms, mileage, expenses, poll workers dinners, and any other election related expenses.

5312 CITY CLERK POSTAGE

All general postage expenses, i.e., public notices, general letters, licenses, etc.

5330 CITY CLERK TRAVEL & MILEAGE

Travel expenses for the City Clerk, Deputy Clerk and one half of the data entry / front desk clerk to attend conferences, meetings and seminars.

5332 CITY CLERK CONFERENCES & SCHOOL

Registration fees for conferences, school meetings, seminars, etc.

5382 LICENSE EXPENSES

Costs of record checks for operator licenses, cost of license forms, and other expenses related to licensing.

5399 CITY CLERK MISCELLANEOUS EXPENSE

Expenses related to the City Clerk department and not specified in any other category.

ACCOUNTING & DATA PROCESSING (IT)

11 15-10

- 5110 ACCOUNTING SALARIES**
Annual Salary for the City Comptroller.
- 5120 ACCOUNTING & DATA PROCESSING WAGES**
Wages for accounting clerk / front desk person and a new HR person.
- 5133 INSURANCE DEDUCTIBLE REIMBURSEMENT**
Amount of health insurance deductible and co-pay that might be paid by the City.
- 5134 ACCOUNTING & DATA PROCESSING LIFE INSURANCE**
Life insurance premiums.
- 5136 ACCOUNTING & DATA PROCESSING RETIREMENT**
10.6% of Comptroller and accounting clerk / front desk and HR person's wages.
- 5152 ACCOUNTING & DATA PROCESSING SOCIAL SECURITY**
7.65% of Comptroller and accounting clerk / front desk and HR person's wages.
- 5213 INDEPENDENT AUDITING**
Annual audit fees for the City of Lake Geneva.
- 5310 ACCOUNTING & DATA PROCESSING OFFICE SUPPLIES**
Window envelopes, printer ribbons, typewriter supplies, computer paper, diskettes, and other miscellaneous computer supplies for all computers in City Hall as well as supplies specific to the Accounting Department, such as, payroll and accounts payable checks and year-end filing reports.
- 5320 ACCOUNTING PROFESSIONAL DUES**
Membership and professional dues associated with the Comptroller's position within the Accounting Dept.
- 5332 ACCOUNTING & DATA PROCESSING CONFERENCES & SCHOOL**
Registration fees for seminars, school, classes, conferences, etc., as well as mileage and supplies for same.
- 5399 ACCOUNTING & DATA PROCESSING MISCELLANEOUS EXP**
Expenses related to the Accounting Department and not specified in any other category.

5450 ACCOUNTING & DATA PROCESSING PROGRAMMING

Cost of software, support, repairs and equipment replacement in all City Hall offices. Our IT company is Nyquist Engineering and Jeff Miskie bills for 40 hours prepaid at \$45/Hr.

CITY TREASURER

11 15-30

5112 TREASURER SALARIES

Annual salary for Treasurer.

5126 TREASURER ASST-SEASONAL WAGES

Seasonal wages for an assistant in the Treasurer's office during tax collection.

5134 TREASURER LIFE INSURANCE

Life insurance premiums for the Treasurer.

5136 TREASURER RETIREMENT FUND

11.5% of Treasurer's salary.

5152 TREASURER SOCIAL SECURITY

7.65% of Treasurer's salary.

5214 OUTSIDE BILLING SERVICES

The cost of HE Stark or similar service company for collection of delinquent personal property taxes.

5310 TREASURER OFFICE SUPPLIES

Dog/cat licenses, tax bill envelopes, and other supplies specific to the Treasurer's office.

5312 TREASURER POSTAGE

Postage for tax bills, mobile home billings & letters, delinquent personal property letters, and other miscellaneous mail throughout the year.

5330 TREASURER TRAVEL & MILEAGE

Travel and mileage expenses.

5331 TREASURER MEALS & LODGING

Cost of meals and lodging for the Treasurer to attend conferences, meetings and seminars, etc.

5332 TREASURER CONFERENCES & SCHOOLS

Registration fees for conferences, schools, seminars and other meetings for the Treasurer.

5399 TREASURER MISCELLANEOUS EXPENSE

Expenses related to the Treasurer's office and not specified in any other category.

CITY ASSESSOR

11 15-40

- 5120 ASSESSOR WAGES**
Assessor's wages.
- 5134 ASSESSOR LIFE INSURANCE**
Assessor's life insurance premiums
- 5136 ASSESSOR RETIREMENT FUND**
10.6% of the Assessor's wages.
- 5152 ASSESSOR SOCIAL SECURITY**
7.65% of the Assessment Technician's wages.
- 5211 ASSESSOR CONTRACT – COMMERCIAL**
Costs of hiring an outside commercial assessor/appraiser on an as-needed basis.
- 5213 MANUFACTURING ASSESSMENT**
An amount set by the State for manufacturing assessment properties every year.
- 5214 OUTSIDE ATTORNEY'S FEES**
Costs of hiring an outside legal firm for litigation of property tax bills.
- 5310 ASSESSOR OFFICE SUPPLIES**
Files, stationery, plat books, and any other supplies related to the Assessor's office.
- 5312 ASSESSOR POSTAGE**
Postage for all mail that is sent from the Assessor's office.
- 5320 ASSESSOR PROFESSIONAL DUES**
Membership and professional dues associated with the Assessor's position.
- 5330 ASSESSOR TRAVEL & MILEAGE**
Mileage expenses for the Assessor to attend seminars, conferences, meetings, and for trips to the County Court House for supplies and notices, etc.

- 5331 ASSESSOR MEALS & LODGING, ETC.**
Costs of meals and lodging for the Assessor to attend the WAAO meeting to obtain educational credits for continuing education and for attendance to any other seminars, conferences, meeting, etc.
- 5332 ASSESSOR CONFERENCES & SCHOOL**
Registration fees for the Assessor to attend seminars, conferences, school etc.
- 5398 BOARD OF REVIEW MISCELLANEOUS EXPENSES**
Costs of tapes, notebooks, and other expenses related to Board of Review.
- 5399 ASSESSOR MISCELLANEOUS EXPENSE**
Expenses related to the Assessor's office and not specified in any other category.
- 5410 CERTIFICATIONS – ASSESSOR DEPT.**
Testing and examinations associated with the upgrading education of the City Assessor.
- 5450 PROGRAMMING**
Cost of software, updates, and annual support fees.

CITY HALL

11 16-10

- 5120 CITY HALL MAINTENANCE WAGES**
Hourly wages of the City Hall Maintenance personnel.
- 5134 CITY HALL MAINTENANCE LIFE INSURANCE**
Life insurance costs associated with the City Hall maintenance personnel.
- 5136 CITY HALL MAINTENANCE RETIREMENT**
10.6% of wages for the City Hall maintenance personnel.
- 5152 CITY HALL MAINTENANCE SOCIAL SECURITY**
7.65% of wages for the City Hall maintenance personnel.
- 5221 CITY HALL TELEPHONE EXPENSE**
414-248-3673 (City Hall main phone line) and long distance phone line.
- 5222 CITY HALL ELECTRICITY**
Electricity expense for City Hall building.
- 5224 CITY HALL GAS HEAT**
Gas heat expense for City Hall Building.
- 5226 CITY HALL WATER & SEWER BILLS**
Water and sewer expense for City Hall building.
- 5240 CITY HALL BUILDING REPAIRS**
Repairs done by outside labor to the City Hall building, furnace, air conditioner, generator, etc.
- 5310 GENERAL OFFICE SUPPLIES**
Supplies purchased in bulk (pens, pencils, message pads, post-it pads, file folders, envelopes, copy paper) and used as needed by any City Hall department.
- 5350 BUILDING MAINTENANCE SUPPLIES -CITY HALL**
Janitorial supplies and other supplies used for maintenance of the building.

- 5360 CITY HALL MAINTENANCE SERVICE COSTS**
Janitorial supplies and contracts for City Hall building.
- 5399 CITY HALL MISCELLANEOUS EXPENSE**
General expenses related to City Hall and not specified in any other category.
- 5531 COPY MACHINE EXPENSES**
Monthly lease/purchase payment and other costs such as dry ink and the maintenance agreement.
- 5532 POSTAGE MACHINE LEASE**
Lease payment to Hasler Financial Services for postage machine.

POLICE DEPARTMENT

11 21-00

4621 POLICE MISCELLANEOUS REVENUE

Miscellaneous revenue taken in from photo copying reports and duplicating VHS tapes CD's, DVD's, photo's, etc. for all open records requests. Estimated revenues for 2008 is \$1,000.

4622 WAGE REIMBURSEMENTS

Reimbursements form outside sources to offset salaries and wages. Sources of wage reimbursements are private organizations requesting extra staffing of personnel for special events such as Art in the Park, School reimbursement for Liaison Officers, etc. These reimbursements are inclusive of costs of benefits related to wages:

Police Liaison 50% of the two officers - \$86,754

Drug Unit O.T. Federal Reimbursement = \$2,500 (OT)

Dept. of Transportation & NITSA Grants = \$0 (est.)

State Training Reimbursement = \$4,600

Total estimated revenues for 2008 is \$93,854, budgeted, \$92,730.

4625 VEHICLE LOCKOUT FEE

Charges for Police Officers to respond to calls from people who have locked their keys in their cars and need assistance from the Police to get their cars unlocked. This fee is \$15.00 for each call. The total revenue is based on average number performed and paid for over a three year period. May consider raising this to \$20. Total estimated revenue for 2008 is \$3,500.

4730 DONATIONS

Funds received by the Police Department for donations.

4735 COMMUNICATIONS REIMBURSEMENT FIRE DEPARTMENT

Transfer of funds from the Fire Department budget to offset the cost of maintaining the dispatch Center which provides dispatch service for Fire and Rescue. The total estimated revenues for 2008 is \$26,500.

4830 SALE OF POLICE EQUIPMENT & VEHICLES

Funds from the sale of two 2006 Chevy Impala squad cars (Squad #201 and 202), to be sold when new ones are purchased. The estimated total revenues for 2008 is \$2,000.

5110 POLICE SALARIES

Salaries and wages for all full time Police Department personnel. This reflects a 3% increase. The 2008 union contract has not been negotiated yet, so this is an estimate for all fulltime personnel. This category also includes longevity, shift differential and education. One dispatcher will be paid directly by the Meter Department this year, to cut down on needless paperwork. The total expenditure is budgeted at \$1,490,531.

5120 POLICE WAGES

Wages for all reserve officers, part time 18 hour a week clerical help, and crossing guards. This includes additional staffing required for the downtown area during the summer months due to increases in incidents. This also includes reimbursable monies spent at Badger High School extracurricular events, Oktoberfest, Halloween, Winterfest, Bunny Hop, Homecoming Parade, Homecoming activities and Christmas Parade. Wages for two reserve officers will be paid directly by the Lakefront Fund (\$14,192). This line item includes a 3% increase for all part time employees and is budgeted at \$91,530.

5125 POLICE OVERTIME WAGES

Additional man power for non-reimbursed events and peak demand times such as parades, Venetian Festival, major incidents, investigations and hold-overs. The total expenditure is budgeted at \$28,000.

5127 COMPENSATION PER CONTRACT

Compensation amounts for earnings per contract such as holiday pay, sick pay, court overtime, and special pay items as describing in the Police union contract. These numbers include a 3% increase for non-represented employees:

Holiday per year per contract – 11

27 emp X 11 holidays = 297 days (not worked)

27 emp X 11 X .66 = 196 days (worked)

297 days + 196 days = 493 days X 8.5 hrs X \$22.97 (the avg. hrly rate for all non-exempt employees)

Chief, Captain, and two lieutenants, 11 holidays = \$10,085

5 days court time/officer (19) X 8.5 hrs X \$36.16 (OT), excluding Chief, Captain and two Lieutenants

Replace sick days, funeral leave, etc = 84 average shifts/yr X 8.5hrs X \$34.45 (Avg OT), excluding Chief, Captain and two Lieutenants

Reduced by 1/3 due to time taken in Comp Time (\$53,670)

Reduce for dispatcher allocated to Meter (\$6,127).

Total expenditure is budget for 2008 at \$101,215.

5134 POLICE LIFE INSURANCE

Life insurance premiums for all Police Department personnel covered by life insurance. Total expenditure increased 3% for 2008 at \$ 3,500.

5136 POLICE RETIREMENT FUND

For police personnel who are eligible for retirement benefits, 15.2% of salaries and wages of sworn officers and 10.6% of all other police personnel. Dispatcher retirement benefits are to be paid by the Meter Department:

% of full time officers that are sworn = 73.33%. The total wages is \$1,289,292, retirement is \$195,972

% of full time employees that are not sworn = 26.67%. The total wages is \$348,798, retirement is \$36,973 (without dispatcher)

The total expenditure budgeted for 2007 is \$232,945.

5138 POLICE UNIFORM ALLOWANCE

Amount provided by the City to supply uniforms, etc., for Police personnel. Per 2005-7 union contract, 20 sworn personnel receive a clothing allowance of \$850.00 and 8 civilian employees receive \$375.00. The contract stipulates that employees are allowed to carryforward their unreimbursed balances into next year. The total expenditure budgeted for 2008 is \$20,000.

5139 POLICE RESERVES UNIFORM

Uniforms purchased on behalf of the reservist by the City. Uniform prices for 2007: Shirt - \$45.00, pants - \$55.00, Jacket - \$95.00, hand cuffs - \$14.00, mace and holder - \$29.00, hat - \$9.00, badge - \$42.00, safety vests - \$25.00. This includes the crossing guards, part time clerical help and alternations. The total expenditure budget for 2008 is \$3,100.

5140 INTERPRETERS FEES

Costs for the use of professional interpreter as needed. The expenditure budgeted for 2008 remains at \$4,000.

5152 POLICE DEPT SOCIAL SECURITY

7.65% of Police Department salaries and wages. Total salaries considered for FICA = \$1,711,280. Total expenditure budget for 2008 calculates to \$130,915.

5190 POLICE COMMISSION SECRETARY PAY

\$25 per month paid to the Secretary of the Police and Fire Commission from the Police Department. The same amount is paid to the Secretary from the Fire Department. The total expenditure budget for 2008 is \$350 for the Police, adding \$50 for certificates and supplies.

5214 OUTSIDE LEGAL EXPENSES

Expenses due to five day time limit restraint when handling Union grievances. The total expenditure budget for 2008 is \$1,500.

5221 POLICE TELEPHONE EXPENSE

All phones (hardwired and cellular) which are used in connection with the Police Department. The cost has been increased due to a dedicated line that was installed so the Police Department can receive cell 911 calls in dispatch. The total expenditure budget for 2008 is \$22,500.

- 5262 POLICE COMMUNICATION SYSTEM MAINTENANCE FEE**
All expenses related to radio equipment and other communication equipment, including electric bill for radio equipment at water tower. The radio technician is \$112.50/hr, \$105.00 after first hour, includes drive time from Milwaukee. The increase in this line item is due to the addition of account -5800, which is now closed. This will add the purchases of portable radio batteries to this maintenance account and the total expenditure budgeted for 2008 is \$7,000.
- 5290 CARE OF PRISONERS**
Payments to Walworth County Sheriff's Department for prisoner confinement and costs associated with operating our State and Federally licensed jail. New in 2007, municipal ordinance violations, warrants and commitments will be transferred to the Municipal Court budget. The total expenditure budgeted for 2008 is \$1,000.
- 5305 DATA PROCESSING**
All expenses related to computers in the Police Department. Purchase of software, hardware, cost of support, computer supplies, and computer maintenance. Anticipated technical support costs: \$3,200, FORS support fee: \$2,060. The total expenditure budget for 2008 is \$8,000.
- 5310 POLICE OFFICE SUPPLIES**
General office supplies used only by the Police Department. The increase for this line item is the addition of account -5800, which is now closed. This will add the purchases of photo supplies and tapes to this office supply budget which totals \$8,550 for 2008. (\$800 will be paid directly by the Meter Department for teletype paper and ribbons.)
- 5330 POLICE TRAVEL & MILEAGE**
All mileage expenses for Police personnel while at seminars, training classes, court (other than Municipal Court), of any other event requiring personnel the travel out of the City. This also pays for fuel and mileage for on-duty use of personal vehicles. The total expenditure budgeted for 2008 is \$ 3,000.
- 5331 POLICE MEALS & LODGING, ETC.**
Cost of meals and/of lodging for personnel while at seminars, training classes, court (other than Municipal Court), of any other event requiring personnel the travel out of the City. This amount includes refreshments at department training activities. The total expenditure budgeted for 2008 is \$ 3,500.
- 5342 POLICE SPECIAL EQUIPMENT**
Replacement and repairs on Police Department equipment including: plumbing, electrical and general building maintenance and first aide supplies and CICT miscellaneous equipment from account -5800. The total expenditure budgeted for 2008 is \$6,000.
- 5361 POLICE EQUIPMENT MAINTENANCE SERVICE COSTS**
Gasoline, car washes, other supplies and maintenance on squads, and repair services. Total expenditure budgeted for 2008 is \$35,000.
- 5380 POLICE SPECIAL INVESTIGATIONS**
Costs incurred in order to perform an investigation above and beyond and anticipated investigative costs. Recently mandated are medical exams of crime victims and medical records required by the District Attorney or Police Dept. detectives for an investigation. This was increased by \$1,000 to cover costs associated with undercover (confidential) investigations. Total expenditures budgeted for 2008 is \$3,000.

5399 POLICE MISCELLANEOUS EXPENSE

Photo processing, film, replenish petty cash fund, postage, care of stray animals and other expenses not specified in any other category. The increase is due to additional postage to mail blood draws for OVWI arrests to the State. The total expenditure budgeted for 2008 is \$6,275.

5410 POLICE TRAINING EXPENSES

Costs of ammunition, rental fee of county range, registration fees for seminars, etc., rental of training films and any other expenses related to maintaining current standards of job qualifications to uphold a job position. It includes costs for non-union continuing education. An addition of \$1,400 has been added to cover the cost of supplies to fund the Counter Act program. This is a new program that has been included because the D.A.R.E. program has been cancelled. The total expenditure budgeted for 2008 is \$23,900.

5411 POLICE APPLICATION PROCESSING

Costs related to mental and physical examinations and any other testing processes related to determining capabilities and qualifications to uphold a job position. Includes mandatory drug testing, job advertising and related costs as well as additional mandated inoculations (hepatitis shots). The total expenditure budgeted for 2008 is \$3,500.

5412 TRAINING & TRAVEL REIMBURSEABLE

Expenses for training and travel, which qualify for reimbursement from the State of Wisconsin. This account is offset by \$2,000 in Revenue account 4622. The total expenditure budgeted for 2008 is \$2,000.

5415 TUITION & BOOKS PER CONTRACT

Job related schooling per Association contract. Due to succession plans approved by the Police and Fire Commission for in-house promotions, four employees have submitted notice they will be attending college in 2006. The total expenditure budgeted for 2008 is \$7,500.

5531 COPY MACHINE

Lease/purchase payments, maintenance agreements, dry ink, and other supplies for the Police Department copy machine. Currently, both copy machines are paid for. The amount budgeted for 2008 is for the service agreement, which includes the supplies and a per page charge for the number of copies made that exceeds our contract. The amount budget is \$2,260.

5533 TTY RENTAL

Quarterly payments to Wisconsin Department of Justice. Line rental has decreased and there will be no more monthly maintenance charges after the radio room update. Also, \$2,670 or one half of one machine will be paid by the Meter Department. The total expenditure budgeted for 2008 is \$8,395.

5736 ANONYMOUS DONOR PURCHASES

Amounts available for purchases based on donor receipts. This sum is carried over on excess funds received if not spent in any budget year. Receipts are credited to 11 21-00 4730.

FIRE DEPARTMENT

11 22-00

4340 EMS PROVIDER SUPPORT - H. & S.S.

Grants received for the State for Emergency Medical Service support training.

4342 FIRE INSURANCE FROM STATE

Payment from The State of Wisconsin in contribution towards training and other Fire Department expenses.

4471 FIRE BURNING PERMIT

A new revenue created for fees charges to obtain a burning permit.

4610 MISCELLANEOUS REVENUE

Miscellaneous revenue and donations received by the Fire Department.

4620 FIRE WAGE INCOME

Payments from individuals or insurance carriers for personnel who to respond to Fire calls for individuals who reside outside the City of Lake Geneva.

4621 VEHICLE/CHARGES

Payments from individuals or insurance carriers for equipment charges incurred in Fire responses for incidents involving those who reside outside the City of Lake Geneva.

4622 EMS BASE RATE SERVICE CHARGES

Payments from individuals or insurance carriers for personnel who to respond to EMS calls for individuals who reside outside the City of Lake Geneva and payments by individuals for ambulance and ALS & BLS interventions by fire personnel.

4623 INSPECTION FEES

Fees charged to business owners for State of Wisconsin mandated inspections.

4625 PLAN REVIEW/SPRINKLER SYSTEMS

The City Council passed a Sprinkler Code which requires sprinkler systems in specific commercial structures above 5,000 square feet and in all commercial structures that have residential occupancy. The property owner is required to reimburse the City for the cost for the sprinkler system inspections is shown in account #11 22-00 5750.

4730 TOWNSHIP FIRE SERVICES

Charges to Geneva Township for assistance from the Lake Geneva Fire Department per contract.

- 4740 EMS TRANSPORT/ VEHICLE CHARGES**
Payments from individuals or insurance carriers for equipment and supplies charges incurred in EMS responses for incidents involving those who reside outside the City of Lake Geneva. Charges to patients for transports to the hospital by the EMS Division.
- 4830 SALE OF FIRE DEPARTMENT EQUIPMENT**
Proceeds from the sale of equipment used by the Fire Department.
- 4850 DONATIONS – FIREMEN’S GEAR**
Donations made by outside entities that restrict the use of such donations to firemen’s outerwear and protective apparel.
- 4851 FIRE DONATIONS**
General donations specifically designated to the Fire Department.
- 4855 CPR DONATIONS**
Revenue received for CPR programs. The corresponding expenditure is 11 22-00 5610.
- 5113 FIRE CHIEFS SALARIES**
Salaries for the Fire Chief, Deputy Chief and Assistant Chief.
- 5114 FIRE SALARIES**
Salaries for 3 Captains, 2 Lieutenants, Chief Engineer, and 4 Stewards, as well as the certification pay for Fire & EMS personnel.
- 5115 FIRE SAFETY WAGES**
Wages for firemen who participate in Fire Safety Programs such as teaching children at schools.
- 5130 EMS CITY CALLS**
In city EMS wages at the per call rate established per contract.
- 5131 EMS TOWN CALLS**
Out of city EMS calls, wages earned are at the same rate as in city calls.
- 5133 FIRE LIFE INSURANCE**
Life insurance premiums for fire department personnel who qualify under the WRS to participate.

- 5134 FIRE WORKMEN DISABILITY INSURANCE**
Cost of annual premium for Workmen Disability Insurance for the Firemen and EMS personnel in the Fire Department (Glass Insurance).
- 5136 FIRE RETIREMENT**
All per call wages and salaries for fire department personnel who qualify for the Wisconsin Retirement System (WRS) at a rate of 15.2%.
- 5138 FIRE UNIFORMS**
Purchases of Fire Department uniforms, patches, and hats, etc.
- 5140 LAKE GENEVA FIRE RUNS**
The per hour per fireman per fire run rate as established per contract.
- 5141 GENEVA TOWNSHIP FIRE RUNS**
Fire calls to areas located in Geneva Township. The City of Lake Geneva fireman receives \$10 per hour per fireman per fire run. A contract with Geneva Township requires payment to the City of Lake Geneva of an annual fee for these services provided. This is supplemented by Revenue Account #11 22-00 4730.
- 5142 LINN TOWNSHIP FIRE RUNS**
Fire calls to areas located in Linn Township.
- 5143 WALWORTH COUNTY FIRE RUNS**
Fire calls to the Walworth County Complex.
- 5144 FIRE EXPENSES ALLOWANCE**
Charges for meals and lodging for personnel to attend conferences, meetings and seminars associated with the Fire Department.
- 5152 FIRE SOCIAL SECURITY**
7.65% of salaries.
- 5190 FIRE COMMISSION MISCELLANEOUS EXPENSES**
\$25 per month to the secretary of the Police and Fire Commission. The same amount is also paid to the secretary for the Police Department budget. This expenditure is to be used at the PFC's discretion.
- 5214 OUTSIDE BILLING SERVICES**
The cost of using EMS Medical Billing Services for sending out bills and making collections for fire calls and runs. After 6 months of non-collections, the account is turned over to HE Stark Collection Agency for further attempts.

- 5215 FIRE INSPECTOR**
Salary paid to the Fire Inspectors.
- 5216 MISCELLANEOUS FIRE/ DATA PROCESSING WAGES**
Hourly wages to produce reports on Fire and EMS responses.
- 5217 FIRE INVESTIGATIONS & TRAINING**
The cost of investigating fires by outside professionals.
- 5221 FIRE TELEPHONE EXPENSE**
Phone lines at the firehouse.
- 5222 FIREHOUSE ELECRCITY**
Cost of electricity at the firehouse.
- 5224 FIREHOUSE GAS HEAT**
Cost of heat at the firehouse.
- 5226 FIREHOUSE WATER & SEWER BILLS**
Cost of water and sewer bills at the firehouse.
- 5240 FIREHOUSE REPAIRS-FIRE DEPT.**
Cost of outside labor and materials for repairs to any type of equipment, i.e., fire trucks, hoses, air tanks, fire clothing, pager, boots, etc.
- 5241 FIREHOUSE REPAIRS**
Cost of outside labor and materials for repairs to the firehouse, i.e., plumbing, electrical, heating repairs, painting, or any other type of repair done to the building itself. Also repairs to the parking lot or grounds.
- 5262 FIRE COMMUNICATION SYSTEM MAINTENANCE FEE**
All expenses related to radio equipment, pager, mobile phone units, and other communication equipment.
- 5265 POLICE COMMUNICATION SERVICES**
Transfer of funds to the Police Dept. budget for the cost of maintaining the Dispatch Center, which provides dispatch, services for Fire and Rescue.
- 5310 FIRE OFFICE SUPPLIES**
Cost of supplies for any Fire Department personnel, generally the Fire Inspector.

- 5312 FIRE POSTAGE**
Cost of postage, used mainly by the Fire Inspector.
- 5320 FIRE MEMBERSHIP DUES & FEES**
Dues and fees for all associations and organizations that the Fire Department of firemen are members of. Also costs of subscriptions and other types of publications.
- 5340 OPERATING SUPPLIES - FIRE DEPT**
Supplies needed for the Fire Department to operate, i.e., oxygen and tank rental, rescue squad supplies and pharmaceutical supplies.
- 5341 VEHICLE SUPPLIES-FUEL, OIL, ETC.**
Costs of gasoline, oil, diesel fuel, and other similar items for all Fire Department vehicles.
- 5350 BUILDING MAINTENANCE SUPPLIES - FIRE DEPT**
Supplies used for the upkeep and maintenance of the building, i.e., light bulbs, floor cleaner, paint, keys, general cleaning supplies, and any other type of item that is used by the City personnel for maintenance and repairs.
- 5351 EQUIPMENT MAINTENANCE SUPPLIES - FIRE DEPT**
Supplies used for the upkeep and maintenance of any type of equipment and that is used by City personnel for those maintenance and repairs, i.e., parts used by Fire Department Chief Engineer for vehicle repairs, or shop towel service with Industrial Towel & Uniform.
- 5360 FIREHOUSE MAINTENANCE SERVICE COSTS**
Contract agreements for building maintenance, i.e., contracts with Vorpagel Services, Honeywell Protection, Orkin Pest Control, and Deb's Cleaning Service.
- 5398 FIRE FILM DEVELOPING**
Expenses incurred to develop and purchase film used in fires, EMS, or inspection services of the Fire Department.
- 5399 FIRE MISCELLANEOUS EXPENSE**
Expenses not paid in any other category.
- 5410 FIRE TRAINING**
Costs related to maintaining current standards of procedures, i.e., rental of training films, and any other type of expense that would provide additional knowledge and capabilities in performing Fire Department duties.
- 5412 TUITION REIMBURSEMENT PER CONTRACT**
Employment related schooling per Association Contract inclusive of tuition, books, mileage and hourly pay.

- 5415 REIMBURSEMENTS PER CONTRACT**
Expenses related to the Association Contract and not covered in any other category such as personal clothing damaged during responses and, auto insurance deductibles in damage claims.
- 5510 EMS TRAINING**
Costs related to maintaining current standards for procedures, i.e., rental of training films, EMT classes, etc. and other costs which provide additional knowledge and capabilities in performing EMS duties.
- 5532 FIRE DEPARTMENT VOICE MAIL SYSTEM**
Charges to operate, maintain or repair the voice mail system at the Fire Station.
- 5610 CPR CLASSES**
Expenses related to CPR programs. The corresponding revenue from these programs is 11 22-00 4855.
- 5736 DONATION – FIRE PURCHASES**
This account is used to expend funds donated.
- 5750 SPRINKLER SYSTEMS EXPENSES**
The City Council passes a Sprinkler Code that requires sprinkler systems in specific commercial structures that have residential occupancy. This account is the cost of the sprinkler system inspections and is supplemented by account #11 22-00 4750.
- 5800 OUTLAY EQUIPMENT – FIRE DEPT**
Purchase of equipment, gear, and equipment maintenance testing, all per new rules and regulations as set forth by DILHR Chapter 30.
- 5810 EMS EQUIPMENT OUTLAY**
Cost of general equipment primarily for EMS Services.
- 5820 STATE MANDATED EQUIPMENT TESTING**
Hydrotesting of equipment as required by the State of Wisconsin.

FIRE HYDRANT RENTAL
11 22-10

5229 FIRE PROTECTION-HYDRANT RENTAL

Cost of fire protection. This cost is determined by applying a rate (as determined by the Public Service Commission) to the additional number of lineal feet of water mains greater than or equal to 6 inches and to the additional number of fire hydrants over the base charged for each (set on 11/26/91). The additional amount is added to the base charge to determine the cost estimated for the next year.

BUILDING INSPECTION

11 24-00

- 4430 **BUILDING PERMITS**
Cost of building permits, including early start permits.
- 4431 **ELECTRICAL PERMITS**
Cost of electrical permits.
- 4432 **PLUMBING PERMITS**
Cost of plumbing permits.
- 4433 **OTHER PERMITS-BLDG INSP OFFICE**
Cost of heating & air conditioning permits, occupancy permits, curb breaking permits, razing permits.
- 4440 **ZONING PERMITS & FEES**
Cost of zoning permits, zoning letter, conditional use applications, requests to rezone, temporary use permits and requests for variances.

- 5110 **BUILDING INSPECTOR SALARIES**
Building Inspector's annual salary.
- 5120 **BUILDING INSPECTOR WAGES**
Administrative Assistant's and Code Enforcement Officer's wages.
- 5133 **INSURANCE DEDUCTIBLE REIMB.**
Amount of health insurance deductible and co-pay that might be paid by the City.
- 5134 **BLDG INSPECTOR LIFE INSURANCE**
Cost of life insurance premiums for the Building Inspector and the premium for the Administrative Assistant.
- 5136 **BLDG INSPECTOR RETIREMENT FUND**
10.6% of salaries and wages.

- 5152 BLDG INSPECTOR SOCIAL SECURITY**
7.65% of salaries and wages.
- 5217 CONTRACT-ELEVATOR INSPECTION**
Annual charges for inspections of the elevator at City Hall.
- 5218 CONTRACTS-WEIGHTS & MEASURES**
Annual charges for inspections of scales located in stores and other places where items are purchased by weight or measured, to verify their accuracy. This cost is per an agreement with the State of Wisconsin Department of Agriculture, Trade and Consumer Protection.
- 5262 COMMUNICATION SYSTEMS**
Cost of inobile phone unit used by Building Inspector.
- 5310 BLDG INSPECTOR OFFICE SUPPLIES**
Cost of supplies used specifically by the Building Inspector's office, i.e., plat books, files, office furniture, code updates, etc. Costs of supplies that are used by the Administrative Assistant.
- 5320 MEMBESHIP DUES & FEES**
Cost of dues and fees for the Building Inspector to be a member in association and organizations.
- 5330 BLDG INSPECTOR TRAVEL-MILEAGE**
Reimbursement to the Building Inspector office staff for mileage as used for City business with a personal vehicle.
- 5331 BLDG INSP-MEALS, LODGING, ETC.**
Cost of meals and lodging to attend seminars, conferences, etc.
- 5332 CONFERENCES & SCHOOL**
Cost of registration fees for seminars, conferences, and other schooling to maintain certifications.
- 5399 BLDG INSPECTOR MISC EXPENSES**
Any other expenses that are not specified in any other category.

EMERGENCY SYSTEMS

11 29-00

5222 FIRE SIRENS ELECTRICTY

Electric bills for fire sirens.

5250 FIRE SIREN REPAIRS

Repairs to fire sirens throughout the City.

5360 WEATHER TRACKING PROGRAM

Cost of the Storm Warning Weather program which indicated severe weather patterns may be headed towards Lake Geneva. This includes advance notice of snow, tornado, or thunderstorm warnings and watches.

DPW & ENGINEERING
11 30-00

5216 CITY ENGINEERING FEES

Charges from the engineering firm designated as the City engineers for services rendered, i.e., attendance of meetings and inspections of City projects. Services rendered for private projects are placed on account receivable and billed to the developers.

5217 SURVEYING

Mapping and site survey work.

STREET AND HIGHWAYS
11 32-10

5110 STREET SUPERINTENDENT SALARIES
Salary for Street Superintendent only.

5111 REDISTRIBUTABLE STREET DEPARTMENT LABOR
Portion of Street Department wages allocable to other fund accounts.

5120 STREET WAGES
Wages for Street Department personnel. The budget for this account was substantially reduced because labor costs are now distributed to the accounts of various City activities.

5125 STREET OVERTIME WAGES
Street Department overtime earnings.

5126 STREET SEASONAL LABOR
Wages for employees working in the Street Department during the summer.

5134 STREET LIFE INSURANCE
Cost of life insurance premiums for Street Department personnel.

5136 STREET RETIREMENT FUND
10.6% of wages.

5138 UNIFORM/CLOTHING ALLOWANCE
Allowance per contract for Street Department work-related clothing.

5152 STREET SOCIAL SECURITY
7.65% of wages.

5205 DRUG AND ALCOHOL TESTING
Cost of random drug and alcohol testing of Street Department personnel as mandated by the Federal Highway Administration (FHWA). The FHWA requires this random testing for all people who hold Commercial Driver's Licenses (CDL's), and CDL's are a requirement for the members of this department.

- 5221 STREET TELEPHONE EXPENSE**
262-248-6644, 262-248-4787, 262-248-4913 phone lines at City Garages and fax line. Also the charges for the Street Superintendent's cellular phone are in this account.
- 5222 STREET BUILDING ELECTRICITY**
Cost of electricity at garages.
- 5224 STREET BUILDING GAS HEAT**
Cost of gas heat at garages.
- 5226 STREET BUILDING WATER & SEWER**
Cost of water and sewer at garages.
- 5240 STREET BUILDING REPAIRS**
Cost for contractor repairs.
- 5250 STREET EQUIPMENT REPAIRS**
Cost of outside labor and materials for repairs to any type of equipment.
- 5262 STREET COMMUNICATIONS SYSTEMS MAINTENANCE FEES**
All expenses related to radio equipment and the communication equipment.
- 5270 SIDEWALK REPAIRS**
Repairs of sidewalks and curb breaking for handicap accessibility to sidewalks on City sidewalks.
- 5330 SUPERINTENDENT TRAVEL & MILEAGE**
Travel expenses for the Street Superintendent to conferences, meetings, seminars, etc.
- 5331 SUPERINTENDENT MEALS & LODGING**
Costs of meals, lodging, registration fees, etc. to attend meetings, conferences, seminars, etc.
- 5340 OPERATING SUPPLIES**
Cost of miscellaneous tools and parts.
- 5341 VEHICLE SUPPLIES - FUEL, OIL, ETC.**
Cost of bulk purchases of diesel fuel and gasoline for tanks at the garage, and cost of oil and other similar produces.

- 5342 MOSQUITO CONTROL**
The application of mosquito pest control citywide, as necessary.
- 5344 WEED CUTTING**
Costs paid to a private company that the City requests to provide lawn-mowing services on properties on which the owner has neglected the required maintenance. This balance should be compared to the Weed Cutting Revenue account 11 32-10 4644. All amounts remaining at the end of the year are put on tax roll as a special assessment.
- 5350 BUILDING MAINTENANCE SUPPLIES**
Cost of supplies for maintenance for garages. i.e., paint for buildings. Cleaning supplies, keys, and any other supply used by city personnel to maintain garages.
- 5351 EQUIPMENT MAINTENANCE SUPPLIES**
All supplies used to maintain Street Department equipment. i.e., furnace repairs, and any other cost involving outside labor and maintenance.
- 5360 BUILDING MAINTENANCE SERVICE COSTS**
Cost of service costs for maintenance of the garages for furnace and HVAC repairs.
- 5370 ROAD MAINTENANCE SUPPLIES**
Cost of gravel, black top, and other similar items used to maintain city streets that are not a part of specific projects.
- 5390 FIRST AID AND SAFETY SUPPLIES**
Supplies for the first aid cabinet, costs of safety meetings, fire extinguishers maintenance, and any other expense related to safety or first aid.
- 5399 STREET MISCELLANEOUS EXPENSE**
All costs not specified in any other category.

SNOW & ICE CONTROL

11 32-12

- 4631 **SNOW & ICE CONTROL**
Charges for sidewalk snow removal to property owners who do not remove it themselves, per City ordinance.

- 5120 **SNOW & ICE CONTROL WAGES**
The allocation of wages from Street personnel for work done in this area.

- 5125 **SNOW & ICE CONTROL OVERTIME**
The allocation of overtime from Street personnel for work done in this area.

- 5134 **SNOW & ICE CONTROL LIFE INSURANCE**
The allocation of life insurance from Street personnel for work done in this area.

- 5136 **SNOW & ICE CONTROL RETIREMENT**
The allocation of retirement from Street personnel for work done in this area.

- 5152 **SNOW & ICE CONTROL SOCIAL SECURITY**
The allocation of social security from Street personnel for work done in this area.

- 5220 **CONTRACT HAULING SERVICES**
Charges from private company to clear snow from sidewalks and to haul truck loads of snow during cleaning operations after major storms.

- 5250 **SNOW & ICE CONTROL-REPAIRS**
Cost of repairs and maintenance to all equipment used specifically for snow and ice control.

- 5340 **OPERATING SUPPLIES- SNOW & ICE**
Supplies such as sand and salt, shovels for sidewalk snow removal.

- 5344 **SNOW REMOVAL EXPENSES**
The actual expense of removing the snow, before charging the property owner.

5351 EQUIP MAINT SUPPL-SNOW & ICE

Supplies and repairs for equipment maintenance on equipment used specifically for snow and ice control.

TREE & BRUSH CONTROL

11 32-13

- 5120 TREE & BRUSH WAGES**
The allocation of wages from Street personnel for work done in this area.
- 5125 TREE & BRUSH OVERTIME**
The allocation of overtime from Street personnel for work done in this area.
- 5134 TREE & BRUSH LIFE INSURANCE**
The allocation of life insurance from Street personnel for work done in this area.
- 5136 TREE & BRUSH RETIREMENT**
The allocation of retirement from Street personnel for work done in this area.
- 5152 TREE & BRUSH SOCIAL SECURITY**
The allocation of social security from Street personnel for work done in this area.
- 5220 FORESTRY SERVICES**
Charges from an independent tree maintenance company to maintain trees throughout the City.
- 5410 TRAINING & SEMINARS**
Cost to train employees on proper tree maintenance techniques. This includes films, seminars, etc.
- 5420 TREE & BRUSH – REPAIR**
Cost of repairs and maintenance of all equipment specific to tree, brush, and leaf control.
- 5430 TREE & BRUSH OPERATING SUPPLY**
Cost of all supplies used specifically for tree, brush, and leaf control, i.e., saws, chains, tree marking paint.

COMPOST OPERATIONS

11 32-14

5120 COMPOSTING WAGES

The allocation of wages from Street personnel for work done in this area.

5134 COMPOSTING LIFE INSURANCE

The allocation of life insurance from Street personnel for work done in this area.

5136 COMPOSTING RETIREMENT

The allocation of retirement from Street personnel for work done in this area.

5152 COMPOSTING SOCIAL SECURITY

The allocation of social security from Street personnel for work done in this area.

5220 COMPOSTING SERVICES

Cost for tub grinding services to recycle logs, brush, hauling to Compost Management, etc.

5430 COMPOSTING OPERATING SUPPLIES

Cost of supplies, repairs, maintenance, etc. relating to compost operations.

OTHER STREET FUNCTIONS

11 32-15

5120 STORM SEWER/REPAVING WAGES

The allocation of wages from Street personnel for work done in this area.

5125 STORM SEWER/REPAVING OVERTIME

The allocation of overtime from Street personnel for work done in this area.

5134 STORM SEWER/REPAVING LIFE INSURANCE

The allocation of life insurance from Street personnel for work done in this area.

5136 STORM SEWER/REPAVING RETIREMENT

The allocation of retirement from Street personnel for work done in this area.

5152 STORM SEWER/REPAVING SOCIAL SECURITY

The allocation of social security from Street personnel for work done in this area.

5450 STORM SEWER MAINTENANCE

All cost relating to the maintenance and repairs of storm sewers.

5460 STORM SEWER – DIGGERS HOTLINE

Hotline charges to locate utilities.

TRAFFIC CONTROL

11 34-10

4639 CAR TOWING REIMBURSEMENTS

Amount charged to car owners to get their vehicles out of the City pound due to police ordered car tows.

5120 TRAFFIC CONTROL WAGES

The allocation of wages from Street personnel for work done in this area.

5134 TRAFFIC CONTROL LIFE INSURANCE

The allocation of life insurance from Street personnel for work done in this area.

5136 TRAFFIC CONTROL RETIREMENT

The allocation of retirement from Street personnel for work done in this area.

5152 TRAFFIC CONTROL SOCIAL SECURITY

The allocation of social security from Street personnel for work done in this area.

5222 ELECTRICITY-FLASHERS

Electric bills for warning light pedestrian flashers throughout the City.

5223 STREET LIGHTS ELECTRICITY

Electric bills for streetlights.

5260 REPAIRS-TRAFFIC SIGNALS, ETC.

All costs related to repairs and maintenance of traffic signals and flashers.

5261 STREET LIGHTS REPAIRS

Costs of all repairs related to street lights maintenance.

5290 CAR TOWING

Costs of all car tows as ordered by the Police Department and paid to the towing company. Cars are towed to the City pound where they are kept until owners pay the towing fees to get the vehicle back. See -4639.

5370 MARKING PAINT

Cost of paint and labor to paint or apply thermoplastic markings on streets for centerlining, crosswalks, and parking stalls, etc. and for Street crews to perform striping work.

5374 STREET IDENTIFICATION SIGNS

Cost of street name signs.

5375 TRAFFIC CONTROL STREET SIGNS

Costs of signs that designate traffic laws, i.e., speed limit, no parking, handicap, etc.

5394 STREET DECORATIONS

All Christmas tree lights, cords and other decorations for the trees at the George/Williams Streets intersection park and at the Wells/Main Streets intersection park. The Chamber of Commerce pays for the downtown decorations, but the City purchases supplies such as extension cords or sockets that may be needed. The City also pays the electric expenses for the Christmas Decorations. Also charged to this account would be decorations for other holidays, American, State or City flags.

SANITATION AND RECYCLING

11 36-00

5294 SOLID WASTE – RESIDENTIAL

Cost per contract with garbage collection company for pickup at residential properties.

5295 SOLID WASTE – CONDOMINIUMS

Cost per contract with the garbage collection company for pickup at qualifying condominiums.

5296 SOLID WASTE – OTHER

Cost per contract with the garbage collection company for pickup at the Street Department.

5297 SOLID WASTE – RECYCLING

Costs involved in the recycling program. The city applied for a Department of Natural Resources Recycling Grant. These funds would be used if awarded to help fund the curbside recycling program and to reimburse the City for other expenses related to recycling. The cost of the plastic recycling containers that are used by residents are also charged to this account.

LEISURE ACTIVITIES

11 51-10

5222 MUSEUM-ELECTRICITY
Electric bills for the museum.

5224 MUSEUM-GAS HEAT
Gas heat for the museum.

5226 MUSEUM-WATER & SEWER BILLS
Water and sewer bills at the museum.

5240 MUSEUM-MAINTENANCE & REPAIRS
Funds set aside to maintenance the Museum building. The use of these funds is restricted to Council Approval prior to spending.

5750 MUSEUM-OPERATING CONTRIBUTION
A City subsidy to get the Museum underway in its new location on Mill Street. Payments would be made to the Museum on a quarterly basis.

PARKS AND BASEBALL

11 52-00

4674 PARK APPLICATION FEE

A charge is placed on people who file an application to use the City's parks.

4675 PARK USE FEES

A fee charged to people who request the use of city parks. A security deposit is also charged, and returned after the function. These fees vary depending on the number of attendees at each function.

5120 PARKS WAGES

The allocation of wages from Street personnel for work done in this area.

5134 PARKS LIFE INSURANCE

The allocation of life insurance from Street personnel for work done in this area.

5136 PARKS RETIREMENT

The allocation of retirement from Street personnel for work done in this area.

5152 PARKS SOCIAL SECURITY

The allocation of social security from Street personnel for work done in this area.

5221 PARKS TELEPHONE EXPENSE

Cost of phone bills for phones at the parks.

5222 PARKS ELECTRICITY

Cost of electricity at the parks.

5226 PARKS WATER & SEWER BILLS

Cost of water and sewer bills at the parks.

5227 FOUNTAINS/STATUES-WATER/SEWER

Cost of water and sewer bills at the parks for fountains.

- 5241 PARKS BUILDING MAINTENANCE & REPAIRS**
Cost of outside labor and materials for the repair and maintenance of buildings in the parks.
- 5250 EQUIPMENT REPAIR SERVICES**
Cost of outside labor and materials for the repair and maintenance of equipment used mainly in the parks, i.e., lawn mowers, brush and bush trimmers, weed eaters, etc.
- 5350 BUILDING MAINTENANCE SUPPLIES-PARKS**
Supplies used in the maintenance and repair of buildings at the parks, i.e., cleaning supplies, hand soap, towels, toilet paper, deodorant blocks, keys, paint, fixtures, etc.
- 5352 GROUNDS MAINTENANCE SUPPLIES**
Supplies used in the repair and maintenance of the park grounds, i.e., grass seed, soil, board and nails to repair fences, parts to repair play equipment, garbage bags, garbage cans, etc. This account also includes supplies used in the repair and maintenance of equipment used mainly for the parks, i.e., parts for lawn mowers or weed eaters.
- 5362 GROUNDS MAINTENANCESERVICE COSTS**
Costs of services from Pat's Sanitary Service for portable sanitation services.
- 5399 PARKS MISCELLANEOUS EXPENSES**
All costs related to the parks and not specified in any other category.
- 5840 4-SEASONS NATURE PRESERVE GRANT**
This account records expenditures for grants awarded specifically for the 4-Seasons Preserve.
- 5922 BASEBALL FIELD ELECTRIC**
Lighting and other electricity at Dunn Field.
- 5950 BUILDING MAINTENANCE SUPPLIES-RECREATION**
Supplies used in the maintenance and repair of buildings at Dunn Field.
- 5951 EQUIPMENT MAINTENANCE SUPPLIES-RECREATION**
Supplies used for the maintenance and repair of equipment used relating to the baseball fields at Dunn Field.

VETERANS MEMORIAL PARK

11 52-01

- 5120 VET'S PARK WAGES**
The allocation of wages from Street personnel for work done in this area.
- 5134 VET'S PARK LIFE INSURANCE**
The allocation of life insurance from Street personnel for work done in this area.
- 5136 VET'S PARK RETIREMENT**
The allocation of retirement from Street personnel for work done in this area.
- 5152 VET'S PARK SOCIAL SECURITY**
The allocation of social security from Street personnel for work done in this area.
- 5221 PAY PHONE EXPENSE**
City cost to have pay phones at Vet's Park
- 5222 VETS PARKS ELECTRICITY**
Cost of electricity at Vet's Park.
- 5224 VET'S PARK GAS HEAT**
Cost of gas heat at Vet's Park.
- 5226 VETS PARK WATER & SEWER**
Cost of water and sewer bills at Vet's Park.
- 5350 BUILDING MAINTENANCE & REPAIRS**
Cost to repair and maintain park buildings at Vet's Park.
- 5952 GROUNDS MAINTENANCE SUPPLIES**
Supplies used for the upkeep and maintenance of the baseball and soccer fields at Veteran's Memorial Park i.e., turf maintenance, marking chalk, etc.

PLAN COMMISSION

11 69-30

4685 PROFESSIONAL SERVICE FEES

Fees collected for professional services provided to developers or others interested in private development projects.

5110 PLAN COMMISSION SALARIES

Payment to Plan Commission members at a rate of \$25 per meeting attended for regular, monthly, Plan Commission meetings as well as for Special Plan Commission meetings which the applicant reimburses to the City. These funds are paid out on an annual basis, usually in December.

5212 OUTSIDE PROFESSIONAL PLANNING

Payments for outside professional planning services for projects the City is preparing for. In 2008, the City is planning a series of Smart Growth meetings in order to develop a new strategic plan.

5310 PLAN COMMISSION OFFICE SUPPLIES

Costs of tapes and other supplies as used by the Plan Commission.

CONSERVATION/DEVELOPMENT/PUBLIC SERVICE
11 70-00

4721 HISTORIC PRESERVATION DONATIONS
Donations to the Historic Preservation Committee.

4723 HISTORIC PLAQUE REIMBURSEMENTS
Fees received for Historic Plaques purchased by the Historic Preservation Committee and charged to the property owners. Corresponding expenditure is 11 70-00 5723.

5710 HOTEL/MOTEL ASSOCIATION CHAMBER OF COMMERCE
Amount paid to the Chamber of Commerce-Hotel/Motel Association for city promotions per annual service agreement. Funds are appropriated from room tax collections.

5720 HISTORIC PRESERVATION
Amounts paid on behalf of historic preservation.

5723 HISTORIC PLAQUE PURCHASES
Costs of Historic Plaque which are then charged to the property owner. Corresponding revenue is 11 70-00 4723.

5750 CEMETERY OPERATING CONTRIBUTION
Subsidy paid to the Agency to support its operations.

5760 YMCA YOUTH ATHLETIC PROGRAM
Contribution paid to the YMCA to support its operations.

**Division: 02 - City of Lake Geneva
DebtSv - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Debt Service Fund

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
81 00 - General						
20 81 00 4111 - General Property Tax Levy	994,375.00	994,375.00	994,375.00	953,894.00	953,895.00	953,895.00
20 81 00 4910 - Applied Prior Yrs Appropriation	0.00	0.00	(11,232.39)	46,020.00	46,020.00	46,020.00
20 81 00 4940 - Transfer In from General Fund	1,130,805.44	1,130,806.00	1,130,805.44	0.00	0.00	0.00
Total Revenue	2,125,180.44	2,125,181.00	2,113,948.05	999,914.00	999,915.00	999,915.00
20 81 00 5216 - Professional Services	423.50	424.00	0.00	0.00	0.00	0.00
20 81 00 5613 - 2003 Ref GO Bonds - Principal	0.00	0.00	0.00	275,000.00	275,000.00	275,000.00
20 81 00 5614 - 2004 GO Bonds - Principal	910,000.00	910,000.00	910,000.00	0.00	0.00	0.00
20 81 00 5615 - 2006 Ref GO Bonds - Principal	0.00	0.00	0.00	450,000.00	450,000.00	450,000.00
20 81 00 5621 - Variable Rate Notes - UFL Prin	546,000.00	546,000.00	546,000.00	0.00	0.00	0.00
20 81 00 5622 - Variable Rate Notes - Carey St	407,000.00	407,000.00	407,000.00	0.00	0.00	0.00
20 81 00 5653 - 2003 Ref GO Bonds - Interest	57,075.00	57,075.00	57,075.00	53,294.00	53,295.00	53,295.00
20 81 00 5654 - 2004 GO Bonds - Interest	27,300.00	27,300.00	27,300.00	0.00	0.00	0.00
20 81 00 5655 - 2006 Ref GO Bonds - Interest	165,916.44	165,917.00	161,548.00	221,620.00	221,620.00	221,620.00
20 81 00 5661 - Variable Rate Notes - UFL Int	2,878.99	2,879.00	2,878.99	0.00	0.00	0.00
20 81 00 5662 - Variable Rate Note - Carey Int	2,146.06	2,146.00	2,146.06	0.00	0.00	0.00
Total Expenditure	2,118,739.99	2,118,741.00	2,113,948.05	999,914.00	999,915.00	999,915.00
Excess Revenue over (under) Expenditures						
for 81 00 - General	6,440.45	6,440.00	4,227,896.10	1,999,828.00	1,999,830.00	1,999,830.00
Grand Total Revenues	2,125,180.44	2,125,181.00	2,113,948.05	999,914.00	999,915.00	999,915.00
Grand Total Expenditures	2,118,739.99	2,118,741.00	2,113,948.05	999,914.00	999,915.00	999,915.00
Grand Excess Revenue over (under)	6,440.45	6,440.00	0.00	0.00	0.00	0.00

-115-

DEBT SERVICE

20 81-00

4111 GENERAL PROPERTY TAX LEVY

Real Estate taxes collected to fund the payment of debt principal and interest and issuance costs.

4900 BOND PROCEEDS

Capitalized interest and bond closings that have rounding figures in them. These funds are sent to the Debt Service Fund for the express purpose of paying the next interest payment due on that issuance. In this case, there are two bond issuances. The amount sent to Debt Service for the 12/28/06 closing was \$177,805.44. In 2008, the GO Refunding Promissory Note for \$4,390,000 will have interest payments due of \$175,600. The Taxable GO Refunding Promissory Note for \$1,110,000 will have interest payments due of \$ 46,020 for a total of \$221,620, a portion (\$46,020) of which will be funded with remaining capitalized interest. Any remaining rounding and premium-type proceeds will be used to fund the interest due in 2009 for these issuances. See also Bond Proceeds note in Fund 41, the Capital Projects Fund.

4910 APPLICATION OF PRIOR YEARS APPROPRIATION

Unreserved equity from prior years, carried over and applied to the new Budget.

4940 TRANSFER IN FROM GENERAL FUND

Funds transferred from the General Fund to the Debt Service Fund.

5216 PROFESSIONAL SERVICES

Issuance fees paid to escrow agents, underwriters, auditors, attorneys and financial advisors.

5613 2003 REFUNDING GO PROMISSORY NOTES – PRINCIPAL

Amounts paid are per debt schedule. The purpose of the debt was to refund the Street Department garage and 2004 Street equipment purchases. This debt will be paid off in March of 2013.

5614 2004 GO BONDS – PRINCIPAL

Amounts paid are per debt schedule. This debt will be paid off in September, 2007.

5615 2006 REFUNDING GO PROMISSORY NOTES – PRINCIPAL

Amounts paid are per debt schedule. The borrowing defeased portions of the 2003 and 2004 debt issuances and the Carey Street variable rate notes in order to reduce the overall debt service for 2007 and 2008. In addition, \$2.2 million was borrowed for new capital projects, including a new fire truck, police vehicles, street improvements, etc. This debt will be paid off in March of 2016.

5616 2006 TAXABLE GO PROMISSORY NOTES – PRINCIPAL

A portion of the 2006 borrowing was deemed ineligible for tax exempt debt status. It was used for defeasing the variable rate notes for the unfunded pension liability and paying off the water utility note. This debt will be paid off in March of 2010.

5621 VARIABLE RATE NOTES – UNFUNDED PENSION LIABILITY LOAN – PRINCIPAL

This refunding of an 8% State Trust Fund Loan reduced the interest paid out to a variable range of between 3 -5.5%. This debt will be paid out on January 2, 2007.

5622 VARIABLE RATE NOTES – CAREY STREET LOAN – PRINCIPAL

This VRN was considered the taxable portion of the 2003 refunding. The interest paid out to a variable range of between 3 – 5.5%. This debt will be paid out on January 2, 2007.

5653 2003 REFUNDING GO PROMISSORY NOTES – INTEREST

The interest payments corresponding to the principal account 5613. This debt will be paid out March of 2013.

5654 2004 GO BONDS – INTEREST

The interest payments correspond to the principal account 5614. This debt will be paid out September of 2007.

5655 2006 REFUNDING GO PROMISSORY NOTES – INTEREST

The 4% interest payments correspond to the principal account 5615. This debt will be paid out March of 2016.

5656 2006 TAXABLE GO PROMISSORY NOTES – INTEREST

The 5.2% interest payments correspond to the principal account 5616. This debt will be paid out March of 2010.

5661 VARIABLE RATE NOTES – UNFUNDED PENSION LIABILITY LOAN - INTEREST

This refunding of an 8% State Trust Fund Loan reduced the interest paid out to a variable range of between 3 -5.5%. This debt will be paid out on January 2, 2007.

5662 VARIABLE RATE NOTES – CAREY STREET LOAN – INTEREST

This VRN was considered the taxable portion of the 2003 refunding. The interest paid out to a variable range of between 3 – 5.5%. This debt will be paid out on January 2, 2007.

**City of Lake Geneva
Debt Schedule Summary*
For the Years 2008 through 2016**

Year	Principal	Interest	Total Payment
2008	725,000	274,914	999,914
2009	755,000	243,080	998,080
2010	735,000	212,193	947,193
2011	765,000	183,316	948,316
2012	795,000	153,838	948,838
2013	825,000	122,850	947,850
2014	855,000	89,900	944,900
2015	890,000	55,000	945,000
2016	930,000	18,600	948,600
TOTALS	\$ 7,275,000	\$ 1,353,690	\$ 8,628,690

City of Lake Geneva Debt Schedules \$4,390,000 GO Promissory Notes, 2006 Closing Date: December 28, 2006			
General Fund Debt			
Year	Principal	Interest	Total Payment
2008	\$ -	\$ 175,600.00	\$ 175,600.00
2009	-	175,600.00	\$ 175,600.00
2010	255,000.00	170,500.00	\$ 425,500.00
2011	470,000.00	156,000.00	\$ 626,000.00
2012	490,000.00	136,800.00	\$ 626,800.00
2013	500,000.00	117,000.00	\$ 617,000.00
2014	855,000.00	89,900.00	\$ 944,900.00
2015	890,000.00	55,000.00	\$ 945,000.00
2016	930,000.00	18,600.00	\$ 948,600.00
TOTALS	\$ 4,390,000.00	\$ 1,095,000.00	\$ 5,485,000.00

City of Lake Geneva Debt Schedules \$1,110,000 Taxable GO Promissory Notes, 2006 Closing Date: December 28, 2006			
General Fund Debt			
Year	Principal	Interest	Total Payment
2008	\$ 450,000.00	\$ 46,020.00	\$ 496,020.00
2009	470,000.00	22,100.00	492,100.00
2010	190,000.00	4,940.00	194,940.00
TOTALS	\$ 1,110,000.00	\$ 73,060.00	\$ 1,183,060.00

**City of Lake Geneva
Debt Schedules
\$2,040,000 GO Promissory Notes, 2003
Closing Date: December 15, 2003**

General Fund Debt

Year	Principal	Interest	Total Payment
2008	\$ 275,000.00	\$ 53,293.75	\$ 328,293.75
2009	285,000.00	45,380.00	330,380.00
2010	290,000.00	36,752.50	326,752.50
2011	295,000.00	27,316.25	322,316.25
2012	305,000.00	17,037.50	322,037.50
2013	325,000.00	5,850.00	330,850.00
TOTALS	\$ 1,775,000.00	\$ 185,630.00	\$ 1,960,630.00

**City of Lake Geneva
Calculation of Debt Margin
For the Year Ended December 31, 2007**

Equalized Value of Taxable Property in the City for 2007	\$	1,273,935,500
Legal Debt Capacity - 5% of Equalized Value	\$	63,696,775
Net GO Debt Outstanding *	\$	7,275,000
Unused Borrowing Capacity Amount	\$	56,421,775
Unused Borrowing Capacity Percentage		88.58%

Debt not included in calculation:

Alliant Shared Savings Loan	\$	46,105
(repaid with savings from electric efficiencies)		

Note: City policy dictates that the Legal Debt Capacity shall be 4% of Equalized Value, which calculates an unused capacity percentage of 82.04%.

Bond Ratings

The City of Lake Geneva has maintained an excellent bond rating from Moody's. The rating is A2, within their bond rating range of Aaa (highest quality) to C (lowest quality) for long-term obligations. Moody's applies numerical modifiers 1-high, 1-mid, and 3-low in each generic rating classification. Here is an excerpt from a handbook titled "Preparing a More Effective Budget Document" put out by the GFOA:

The bond rating process is a comprehensive analysis of the City financial practices and performances (past and current). Forecasts of future performance and projected long-term planning practices are also reviewed. The following data is typically requested and analyzed by the bond rating agency:

- City Council and management's goals and objectives
- Major employers in the area
- Contingency planning/healthy reserve balances
- Budget documents/performance to budget
- Trends of demographic/economic information
- Projections of future performance
- Capital Improvement Program
- Strategic planning
- Local economic climate
- Major programs
- Financial policies and practices
- Major initiatives
- Addition/retention of businesses
- Financial audits

The City had a recent bond rating for its most recent debt issuance and maintained its excellent A2 rating.

**Division: 02 - City of Lake Geneva
TID #3 - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Tax Incremental District #3

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
10 00 - General						
32 10 00 4111 - TAX INCREMENT REVENUE	608,976.53	608,976.53	608,977.00	608,980.00	608,980.00	608,980.00
32 10 00 4811 - TIF 3 INTEREST EARNED	251.21	300.00	0.00	0.00	0.00	0.00
32 10 00 4838 - VETS CONCESSION REVENUE	1,000.00	1,000.00	0.00	0.00	0.00	0.00
32 10 00 4910 - APPL.-PRIOR YRS.	0.00	0.00	(608,977.00)	(608,980.00)	(608,980.00)	(608,980.00)
Total Revenue	610,227.74	610,276.53	0.00	0.00	0.00	0.00
32 10 00 5830 - BUS. PARK-LAND &	37,484.19	80,000.00	0.00	0.00	0.00	0.00
Total Expenditure	37,484.19	80,000.00	0.00	0.00	0.00	0.00
Excess Revenue over (under) Expenditures						
for 10 00 - General	572,743.55	530,276.53	0.00	0.00	0.00	0.00
Grand Total Revenues	610,227.74	610,276.53	0.00	0.00	0.00	0.00
Grand Total Expenditures	37,484.19	80,000.00	0.00	0.00	0.00	0.00
Grand Excess Revenue over (under)	572,743.55	530,276.53	0.00	0.00	0.00	0.00

= 123 =

TIF #3
32 10-00

- 4111 TAX INCREMENTAL REVENUE**
TIF increment collected to finance projects identified in the TIF #3 project plan.
- 4260 GLDC-SPECIAL ASSESSMENTS**
Special assessment charges paid by the Geneva Lake Development Corporation per a Development Agreement dated August 26, 1996. These charges are due and payable to the City on the date of closing or upon receipt of sale proceeds for acreage sold in Phase II of the Business Park and identified as Lot 20 through lot 54.
- 4631 STATE COMPUTER AIDS**
Revenue received from the Wisconsin Department of Revenue for tax exempt computers used in the TIF district for establishments located in TIF #3.
- 4610 TIF #3 MISCELLANEOUS REVENUE**
Any other revenue not specified in another category.
- 4811 TIF #3 INTEREST EARNED**
Interest received through the Municipal Investment Pool and allocated between TIF #3 and TIF #4 based on equalized value of properties located in each TIF. The 2007 equalized value in TIF #3 is 28.92% of the total TIF value.
- 4838 VETS CONCESSION REVENUE**
Revenue received the business operating the concession stand at Vet's Park.
- 4892 GIFTS AND DONATIONS**
Monies received and designated towards TIF #3 projects.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**
Unreserved equity from prior years, carried over and applied to the new Budget.
- 5213 LEGAL COSTS – TIF #3**
Ongoing legal fees.
- 5214 ADMINISTRATIVE COSTS**
Costs of administering the TIF

5830 BUSINESS PARK – LAND & IMPROVEMENTS
Costs related to the development of the City's business park.

5835 VET'S PARK-LAND & IMPROVEMENTS
Costs related to the development of the Vet's Park Recreational Facility and Memorial Park.

**Division: 02 - City of Lake Geneva
TID #4 - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Tax Incremental District #4

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
30 00 - General						
34 30 00 4111 - Tax Increment Revenue	1,746,832.11	1,746,832.11	1,746,832.00	1,746,835.00	0.00	1,746,835.00
34 30 00 4811 - Interest Income	217,734.81	217,750.00	0.00	0.00	0.00	0.00
34 30 00 4910 - Applied Prior Yrs Appropriation	0.00	0.00	425,056.00	(1,247,835.00)	0.00	(1,297,835.00)
Total Revenue	1,964,566.92	1,964,582.11	2,171,888.00	499,000.00	0.00	449,000.00
34 30 00 5214 - TIF #4 Administrative Fees	16,624.94	16,324.94	50,000.00	25,000.00	0.00	25,000.00
34 30 00 5450 - Maintenance & Repairs	294,294.32	295,000.00	458,000.00	25,000.00	0.00	25,000.00
34 30 00 5862 - Downtown Streetscape	214,027.28	214,100.00	540,888.00	0.00	0.00	0.00
34 30 00 7021 - Bucket Truck Yr 2 TIF Portion	40,000.00	40,000.00	40,000.00	0.00	0.00	0.00
34 30 00 7075 - Land Acquisition Downtown	0.00	0.00	100,000.00	0.00	0.00	0.00
34 30 00 7079 - Swim Pier Upgrades	457.23	457.23	15,000.00	0.00	0.00	0.00
34 30 00 7080 - Upper Riviera Restroom Renov	12,500.00	12,500.00	15,000.00	0.00	0.00	0.00
34 30 00 7081 - Boat Launch - Ramp Rehab	657.56	657.56	35,000.00	0.00	0.00	0.00
34 30 00 7082 - Beach West Boardwalk	0.00	0.00	40,000.00	0.00	0.00	0.00
34 30 00 7083 - Theatre Parking Lot Lighting	0.00	0.00	8,000.00	0.00	0.00	0.00
34 30 00 7084 - Veterans Marker Impr	0.00	0.00	15,000.00	0.00	0.00	0.00
34 30 00 7085 - East Pier (Gas Docks) Repl	918.69	918.69	325,000.00	0.00	0.00	0.00
34 30 00 7086 - Riviera Seawall Rehab	0.00	0.00	90,000.00	0.00	0.00	0.00
34 30 00 7104 - Main St Storm Tunnel Repairs	3,324.00	3,324.00	20,000.00	0.00	0.00	0.00
34 30 00 7108 - West Pier Reconstruction	17,847.31	17,900.00	350,000.00	0.00	0.00	0.00
34 30 00 7109 - Wrigley Bridge Rehabilitation	0.00	0.00	50,000.00	0.00	0.00	0.00
34 30 00 7110 - Construction - Flat Iron Park	15,030.00	19,260.00	20,000.00	0.00	0.00	0.00
34 30 00 8044 - Museum Roof Replacement	0.00	0.00	0.00	4,000.00	0.00	115,000.00
34 30 00 8099 - Main St Bridge	0.00	0.00	0.00	280,000.00	0.00	280,000.00
34 30 00 8137 - Museum Carpeting for Addition	0.00	0.00	0.00	115,000.00	0.00	4,000.00
Total Expenditure	615,681.33	620,442.42	2,171,888.00	449,000.00	0.00	449,000.00
Excess Revenue over (under) Expenditures						
for 30 00 - General	1,348,885.59	1,344,139.69	4,343,776.00	50,000.00	0.00	898,000.00
Grand Total Revenues	1,964,566.92	1,964,582.11	2,171,888.00	499,000.00	0.00	449,000.00

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TIF #4
34 30-00

- 4111 TAX INCREMENT REVENUE**
TIF increment collected to finance projects identified in the TIF #4 project plan.
- 4361 STATE COMPUTER AIDS**
Revenue received from the Wisconsin Department of Revenue for tax exempt computers used in the TIF district by establishments located in TIF #4.
- 4367 LOTTERY CREDIT – TIF #4**
Revenue received from the WI Department of Revenue originating from the State Lottery.
- 4379 STATE GRANTS**
Account held for possible state grants.
- 4811 INTEREST EARNED**
Interest received through the Municipal Investment Pool. Current interest is earning at the rate of 4.45%.
- 4892 GIFTS AND DONATIONS**
Monies received and designated towards TIF #4 projects.
- 4900 PROCEEDS FROM BORROWING**
Borrowed funds applied to Capital Projects. There are no plans to borrow additional funds at this time.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**
Unreserved equity from prior years, carried over and applied to the new budget.
- 5213 TIF #4 LEGAL FEES**
Ongoing legal fees.
- 5214 TIF #4 ADMINISTRATIVE FEES**
Costs of administering the TID. The TIF #4 plan calls for engineering, administration and design in this account.
- 5450 MAINTENANCE & REPAIRS**
Costs of maintaining or repairing items. The costs are large, but not capitalizable.

The following is the capital portion of the Tax Incremental District #4:

5862 DOWNTOWN STREETSCAPES

This is a carryforward account involving burying electric cable through the alleyways of the downtown. It is anticipated a completion year of 2008.

7021 BUCKET TRUCK – YEAR 2 – TIF PORTION

A sinking fund was approved in 2006 to purchase this bucket truck in 2008. The truck will be used for servicing traffic and street lights, parkway trees, hanging baskets, Christmas decorations and flags. The cost includes trade-in and is partially shared with TIF #4. In 2006, 100% of the sinking fund was funded with TIF #4. Approx. \$84,000 was donated by the Utility and the City was able to purchase the truck a year early.

7075 LAND ACQUISITION DOWTOWN

This project provides funding for an opportunity purchase of land or property as it becomes available in the vicinity of the downtown for surface parking. Please note

7079 SWIM PIER UPGRADES

This TIF project falls under the Boat Facilities District category in the amended TIF #4 plan. It calls for the replacement of the wood components of the Riviera Beach swim piers located in 6-8 feet of water. Any deteriorated cribs will also be repaired or replaced.

7080 UPPER RIVIERA RESTROOM RENOVATIONS

This TIF project falls under the Beach District category in the amended TIF #4 plan. The Riviera restrooms are in need of major renovation and updating. The Riviera Ballroom is considered to be an upscale ballroom to rent for wedding receptions, reunions, etc.

7081 BOAT BAUNCH – RAMP REHABILITATION

This TIF project falls under the White River Canal District category in the amended TIF #4 plan. It calls for the replacement of the pre-cast concrete planking into the water, cribs and wood components. The replacement is necessitated by the Wisconsin Dept of Natural Resources decision not to proceed with the Big Foot State Park project. A grant may be available for this project, but as yet, is not known.

7082 BEACH WEST BOARDWALK

This TIF project falls under the Beach District category in the amended TIF #4 plan. It will extend the sidewalk or boardwalk to the west gate of the beach and may include night lighting similar to the East side of the Beach house.

7083 THEATRE PARKING LOT LIGHTING

This TIF project falls under the Beach and White River Canal District – Downtown Parking Improvements category in the amended TIF #4 plan. Additional lighting will be added to the parking lot at the west end near Cook Street including concrete base, conduit and wiring.

7084 VETERANS MARKER IMPROVEMENTS

This TIF Project falls under the Boat Facilities District – Library Park category in the amended TIF #4 plan. It will remove the overgrown landscaping around the marker in Library Park and install sidewalk to and around the improvement, tying it to the existing walkways.

7085 EAST PIER (GAS DOCKS) REPLACEMENT

This TIF project falls under the Boat Facilities District category in the amended TIF #4 plan. It includes the removal of the old piers by crane, removal of cribs, piling, plumbing, power, platform, new horses, framing and decking. The fuel lines and pump would be removed and reset. This estimated cost includes engineering.

7086 RIVIERA SEAWALL REHABILITATION

This TIF project falls under the Beach District category in the amended TIF #4 plan. It calls for the above and below waterline repairs to spalled and deteriorated concrete in the seawall supporting the Riviera. This work was bid over a year ago with the Wrigley Bridge, but no bids were received. This will be rebid separately. The work will be done in the off-season, preferably in conjunction with the East Fuel Pier.

7104 MAIN STREET STORM TUNNEL REPAIRS

This TIF project falls under the White River Canal District category in the amended TIF #4 plan. This is a major repair project.

7108 WEST PIER RECONSTRUCTION

This TIF project falls under the Boat Facilities District category in the amended TIF #4 plan. This long awaited project redevelops the West pier with construction of up to 90 slips and dockage for non-motorized craft.

7109 WRIGLEY BRIDGE REHABILITATION

This TIF project falls under the Beach District category in the amended TIF #4 plan. This work was bid over a year ago with the Riviera Seawall Rehabilitation project, but no bids were received. This will be rebid separate from CIP #7086.

7110 CONSTRUCTION – FLAT IRON PARK

This TIF project falls under the White River Canal District category in the amended TIF #4 plan. The project includes engineering in the cost.

8044 MUSEUM ROOF REPLACEMENT

The repair and/or replacement of the museum roof at Mill Street, including gutters and internal downspouts as required.

8099 MAIN STREET BRIDGE REPLACEMENT

This is the replacement of the Main Street Bridge with a box culvert as approved by Council. The project also will improve the turning radius to Mill Street and reconstruct Main Street with a transition to the turn lane.

8137 MUSEUM CARPETING FOR THE ADDITION

The Geneva Lake Museum has added some vacated rooms in the Mill Street Building to their museum space and will add some carpeting to the area.

City of Lake Geneva
 Tax Incremental District #4 Projects
 For the Year 2008

		2008
Projects approved during the budget process:		Budget
A.	CIP Beach District	\$ 0
B.	Boat Facilities District	\$ 0
C.	White River Canal District	
	8099 Main Street Bridge	\$ 280,000
D.	White River Trail District	\$ 0
E.	Beach & White River Canal Districts	
	8044 Museum Roof Replacement (Look for Plan Amendment)	\$ 115,000
F.	Administrative & Other	
	8137 Museum Carpeting for Addition	\$ 4,000
Projects still under review but scheduled for 2008:		
A.	CIP Beach District	
	8087 Concrete Picnic Tables at Beach	\$ 5,000
	8088 Wrigley Lagoon Slips Reconfiguration	\$ 10,000
	8098 Construction of Outlet Emergency Gate at Dam	\$ 5,000
	8101 Reconstruction of Infrastructure & Safety Improvements	\$ 50,000
	8102 Replace Bathroom Facilities	\$ 250,000
	8108 General Infrastructure (Engineering)	\$ 40,000
	8109 Landscaping/Walkways/Lighting	\$ 50,000
B.	Boat Facilities District	
	8103 Library Park - Infrastructure Repairs	\$ 25,000
C.	White River Canal District	
	8047 Dunn Field BMX Course	\$ 20,000
	8094 Boat Launch - Ramp Renovation	\$ 25,000
	8095 Construction - Flat Iron Park	\$ 265,000
	8096 Brick Sidewalk for Andy Gump Park	\$ 20,000
	8104 Traffic Pedestrian & Safety Improvements	\$ 200,000
	8107 Split Rail Fence Replacement @ Seminary Park	\$ 7,000
	8110 Main Street/Lakeshore Dr/Wells St Intersection (Eng)	\$ 25,000
D.	White River Trail District	
	8105 Extension as Economic Link (Engineering)	\$ 50,000
	8106 Land Acquisition	\$ 200,000
E.	Beach & White River Canal Districts	
	8097 Lower Center Street Parking Lot Resurfacing	\$ 40,000
F.	Administrative & Other	\$ 0

Projects anticipated to be carried forward to 2008:

A.	CIP Beach District		
	7080 Upper Riviera Restroom Renovations	\$	2,500
	7082 Beach West Boardwalk	\$	40,000
	7086 Riviera Seawall Rehabilitation	\$	90,000
	7104 Main Street Storm Tunnel Major Repair	\$	16,676
	7109 Wrigley Bridge Rehabilitation	\$	50,000
B.	Boat Facilities District		
	7079 Swim Pier Upgrades	\$	14,542
	7084 Veteran's marker Improvements	\$	15,000
	7108 West Pier Reconstruction	\$	20,322
C.	White River Canal District		
	7075 Land Acquisition Downtown	\$	100,000
	7081 Boat Launch – Ramp Rehabilitation	\$	34,342
	7085 East Pier Replacement	\$	325,000
	7110 Flat Iron Park Construction	\$	4,970
D.	White River Trail District	\$	0
E.	Beach & White River Canal Districts		
	7083 Theatre Parking Lot Lighting	\$	8,000
F.	Administrative & Other	\$	0

**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
00 00 - General						
40 00 00 4910 - Appl. of Prior Yr. Approp.	0.00	0.00	(59,518.00)	0.00	0.00	(75,000.00)
Total Revenue	0.00	0.00	(59,518.00)	0.00	0.00	(75,000.00)
Excess Revenue over (under) Expenditures						
for 00 00 - General	0.00	0.00	(59,518.00)	0.00	0.00	(75,000.00)

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**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
52 10 -						
40 52 10 4675 - BUOY/BOAT STALL WAITING	363.10	375.00	300.00	300.00	300.00	300.00
40 52 10 4676 - BUOY APPLICATION FEES	200.00	200.00	500.00	500.00	500.00	500.00
40 52 10 4677 - BUOY & BOAT STALL RENTAL	48,414.07	48,500.00	70,000.00	70,000.00	104,000.00	104,000.00
40 52 10 4725 - Donations - Lakefront	100.00	100.00	0.00	0.00	0.00	0.00
Total Revenue	49,077.17	49,175.00	70,800.00	70,800.00	104,800.00	104,800.00
40 52 10 5110 - Harbormaster Salary	0.00	0.00	0.00	25,000.00	35,000.00	35,000.00
40 52 10 5120 - PIERS WAGES	609.18	650.00	465.00	465.00	465.00	465.00
40 52 10 5134 - PIER LIFE INSURANCE	0.06	2.00	0.00	0.00	0.00	0.00
40 52 10 5136 - PIERS RETIREMENT FUND	64.58	65.00	50.00	50.00	50.00	50.00
40 52 10 5152 - PIERS SOCIAL SECURITY	46.78	50.00	40.00	40.00	40.00	40.00
40 52 10 5211 - PIER MAINTENANCE	12,810.52	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
40 52 10 5264 - BUOYS & BOAT STALLS-	3,946.34	4,500.00	2,500.00	2,500.00	2,500.00	2,500.00
40 52 10 5314 - Liability & Property Insurance	352.00	352.00	352.00	352.00	370.00	370.00
40 52 10 5351 - EQUIP MAINT SUPP--BUOYS-	0.00	600.00	600.00	600.00	600.00	600.00
40 52 10 5399 - BUOY/STALL MISC. EXPENSES	0.00	200.00	200.00	200.00	200.00	200.00
Total Expenditure	17,829.46	30,419.00	28,207.00	53,207.00	63,225.00	63,225.00
Excess Revenue over (under) Expenditures						
for 52 10 -	31,247.71	18,756.00	42,593.00	17,593.00	41,575.00	41,575.00

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**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
52 11 -						
40 52 11 4600 - LAUNCH RAMP	178.00	200.00	50.00	50.00	50.00	50.00
40 52 11 4675 - LAUNCH PASS FEES	6,442.59	6,500.00	5,000.00	5,000.00	6,500.00	6,500.00
40 52 11 4676 - BOAT LAUNCH RAMP INCOME	44,888.28	45,000.00	25,000.00	25,000.00	40,000.00	40,000.00
Total Revenue	51,508.87	51,700.00	30,050.00	30,050.00	46,550.00	46,550.00
40 52 11 5120 - LAUNCH RAMP WAGES	10,653.77	11,000.00	10,000.00	10,000.00	11,000.00	11,000.00
40 52 11 5152 - LAUNCH RAMP SOC SEC	815.00	842.00	765.00	765.00	845.00	845.00
40 52 11 5352 - LAUNCH RAMP MAINT	505.00	550.00	500.00	500.00	500.00	500.00
40 52 11 5362 - LAUNCH RAMP MAINT SERVICE	484.00	500.00	500.00	500.00	500.00	500.00
40 52 11 5399 - LAUNCH RAMP	300.06	400.00	500.00	500.00	500.00	500.00
40 52 11 5810 - LAUNCH RAMP OUTLAY	0.00	500.00	500.00	500.00	500.00	500.00
Total Expenditure	12,757.83	13,792.00	12,765.00	12,765.00	13,845.00	13,845.00
Excess Revenue over (under) Expenditures						
for 52 11 -	38,751.04	37,908.00	17,285.00	17,285.00	32,705.00	32,705.00

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**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
54 10 -						
40 54 10 4366 - DNR WATER SAFETY PATROL	0.00	0.00	27,000.00	0.00	0.00	0.00
40 54 10 4673 - BEACH REVENUE	203,740.75	203,750.00	175,000.00	175,000.00	231,000.00	231,000.00
Total Revenue	203,740.75	203,750.00	202,000.00	175,000.00	231,000.00	231,000.00
40 54 10 5120 - BEACH MTCE WAGES	1,642.94	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00
40 54 10 5125 - BEACH MTCE OVERTIME	276.90	300.00	8,000.00	8,000.00	8,000.00	8,000.00
40 54 10 5126 - BEACH SEASONAL WAGES	29,077.80	30,000.00	28,000.00	28,000.00	28,000.00	28,000.00
40 54 10 5134 - BEACH LIFE INS.	1.05	2.00	5.00	5.00	5.00	5.00
40 54 10 5136 - BEACH MTCE RETIREMENT	203.50	350.00	848.00	848.00	850.00	850.00
40 54 10 5152 - BEACH SOCIAL SECURITY	2,371.33	2,400.00	2,895.00	2,895.00	2,895.00	2,895.00
40 54 10 5221 - BEACH TELEPHONE	981.34	950.00	500.00	700.00	700.00	700.00
40 54 10 5222 - BEACH ELECTRIC	6,067.71	6,070.00	5,980.00	6,280.00	5,500.00	5,500.00
40 54 10 5264 - LAKE SPRAYING	4,100.00	4,300.00	4,300.00	4,400.00	4,000.00	4,000.00
40 54 10 5310 - BEACH OFFICE SUPPLIES	53.16	200.00	200.00	200.00	200.00	200.00
40 54 10 5313 - Worker's Compensation Ins	1,727.00	1,727.00	1,727.00	1,727.00	2,270.00	2,270.00
40 54 10 5314 - Liability & Property Insurance	2,659.00	2,659.00	2,659.00	2,659.00	2,615.00	2,615.00
40 54 10 5352 - BEACH MAINTENANCE	3,985.53	4,000.00	3,600.00	3,600.00	3,600.00	3,600.00
40 54 10 5362 - BEACH MAINTENANCE	3,230.64	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00
40 54 10 5399 - BEACH MISCELLANEOUS	1,453.67	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
40 54 10 5720 - WATER SAFETY PATROL	30,240.00	30,240.00	30,240.00	30,335.00	30,335.00	30,335.00
40 54 10 5721 - GLake Law Enforcement Agency	41,245.00	41,245.00	41,245.00	42,525.00	42,525.00	42,525.00
40 54 10 5730 - GLake Environmental Agency	19,000.00	19,000.00	19,000.00	20,000.00	20,000.00	20,000.00
40 54 10 5780 - Venetian Festival Fireworks	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
40 54 10 5800 - OUTLAY - BEACH EQUIPMENT	1,415.17	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Expenditure	155,231.74	157,643.00	163,699.00	166,674.00	165,995.00	165,995.00
Excess Revenue over (under) Expenditures						
for 54 10 -	48,509.01	46,107.00	38,301.00	8,326.00	65,005.00	65,005.00

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**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
55 10 -						
40 55 10 4639 - Online Convenience Fees	1,196.25	1,600.00	0.00	2,500.00	2,500.00	2,500.00
40 55 10 4674 - UPPER RIVIERA REVENUE	156,915.61	157,000.00	110,000.00	110,000.00	150,000.00	150,000.00
Total Revenue	158,111.86	158,600.00	110,000.00	112,500.00	152,500.00	152,500.00
40 55 10 5120 - RIVIERA MTCE WAGES	35,781.02	36,000.00	44,805.00	44,805.00	30,000.00	30,000.00
40 55 10 5125 - RIVIERA MTCE OVERTIME	15,919.27	16,000.00	13,185.00	13,185.00	13,185.00	13,185.00
40 55 10 5126 - RIVIERA SEASONAL WAGES	8,408.18	10,000.00	18,025.00	18,025.00	16,750.00	16,750.00
40 55 10 5134 - RIVIERA MTCE LIFE	204.43	210.00	140.00	140.00	140.00	140.00
40 55 10 5136 - RIVIERA MTCE RETIREMENT	5,480.22	5,500.00	6,080.00	6,080.00	3,180.00	3,180.00
40 55 10 5152 - RIVIERA SOCIAL SECURITY	4,598.28	4,600.00	5,820.00	5,820.00	4,585.00	4,585.00
40 55 10 5216 - Prof Services - Software	4,542.17	5,200.00	0.00	5,000.00	5,000.00	5,000.00
40 55 10 5221 - TELEPHONE EXPENSE	812.79	900.00	900.00	900.00	900.00	900.00
40 55 10 5224 - UPPER RIVIERA GAS HEAT	7,108.14	10,100.00	10,100.00	10,605.00	10,605.00	10,605.00
40 55 10 5226 - UPPER RIV WATER & SEWER	2,417.88	4,000.00	4,000.00	4,000.00	2,000.00	2,000.00
40 55 10 5820 - Ballroom Maintenance	2,950.00	3,000.00	3,000.00	3,000.00	0.00	0.00
Total Expenditure	88,222.38	95,510.00	106,055.00	111,560.00	86,345.00	86,345.00
Excess Revenue over (under) Expenditures						
for 55 10 -	69,889.48	63,090.00	3,945.00	940.00	66,155.00	66,155.00

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**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
55 20 -						
40 55 20 4679 - RIVIERA CONCOURSE	5,819.47	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
40 55 20 4820 - RIVIERA CONCOURSE LEASES	72,247.35	72,250.00	71,250.00	71,250.00	77,000.00	77,000.00
40 55 20 4825 - DONATIONS-Beautification	67,079.08	70,000.00	0.00	22,425.00	22,425.00	22,425.00
Total Revenue	145,145.90	146,250.00	75,250.00	97,675.00	103,425.00	103,425.00
40 55 20 5120 - Gen Lakefront Security Wages	17,720.41	18,000.00	14,192.00	14,192.00	14,180.00	14,180.00
40 55 20 5152 - Gen Lakefront Sec FICA	1,355.61	1,377.00	1,090.00	1,090.00	1,085.00	1,085.00
40 55 20 5221 - RIVIERA ELEVATOR PHONE	489.43	500.00	425.00	425.00	425.00	425.00
40 55 20 5226 - LOWER RIV WATER & SEWER	3,136.32	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
40 55 20 5314 - Liability & Property Insurance	3,899.00	3,899.00	3,899.00	3,900.00	4,500.00	4,500.00
40 55 20 5350 - BLDG. MAINTENANCE	18,993.12	22,000.00	23,000.00	23,000.00	20,000.00	20,000.00
40 55 20 5360 - RIV MAINTENANCE SERVICE	2,612.90	3,500.00	2,500.00	2,500.00	2,500.00	2,500.00
40 55 20 5399 - MISCELLANEOUS EXPENSES	611.82	1,000.00	1,000.00	1,000.00	2,575.00	2,575.00
40 55 20 5820 - OUTLAY - BUILDINGS	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
40 55 20 5825 - LG Beautification Expenses	51,229.02	49,000.00	0.00	85,000.00	85,000.00	85,000.00
40 55 20 5930 - TRANSFER TO GENERAL FUND	140,000.00	140,000.00	140,000.00	0.00	245,000.00	245,000.00
40 55 20 5935 - TRANSFER TO CAPITAL	25,000.00	25,000.00	25,000.00	0.00	15,000.00	15,000.00
40 55 20 5940 - Transfer from LkFront Reserve	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00
Total Expenditure	315,047.63	319,576.00	266,406.00	136,407.00	395,565.00	395,565.00
Excess Revenue over (under) Expenditures						
for 55 20 -	(169,901.73)	(173,326.00)	(191,156.00)	(38,732.00)	(292,140.00)	(292,140.00)

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**Division: 02 - City of Lake Geneva
Fund 40 - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Lakefront Fund 40

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
55 30 -						
40 55 30 4679 - RIVIERA DOCKS ELECTRIC	7,927.45	7,930.00	4,000.00	4,000.00	4,000.00	4,000.00
40 55 30 4821 - RIVIERA DOCKS LEASES	128,909.76	129,000.00	122,000.00	122,000.00	129,000.00	129,000.00
40 55 30 4822 - BUOY & SLIP LEASES	49,278.71	49,280.00	61,500.00	61,500.00	61,700.00	61,700.00
Total Revenue	186,115.92	186,210.00	187,500.00	187,500.00	194,700.00	194,700.00
40 55 30 5222 - PIER ELECTRIC	34,431.28	37,950.00	37,950.00	39,850.00	33,000.00	33,000.00
40 55 30 5264 - Pier Repairs	2,833.50	3,000.00	0.00	0.00	0.00	0.00
40 55 30 5354 - PIERS MAINTENANCE	143.57	1,000.00	1,000.00	1,000.00	0.00	0.00
Total Expenditure	37,408.35	41,950.00	38,950.00	40,850.00	33,000.00	33,000.00
Excess Revenue over (under) Expenditures						
for 55 30 -	148,707.57	144,260.00	148,550.00	146,650.00	161,700.00	161,700.00
Grand Total Revenues	793,700.47	795,685.00	616,082.00	673,525.00	832,975.00	757,975.00
Grand Total Expenditures	626,497.39	658,890.00	616,082.00	521,463.00	757,975.00	757,975.00
Grand Excess Revenue over (under)	167,203.08	136,795.00	0.00	152,062.00	75,000.00	0.00

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LAKEFRONT OPERATIONS
GENERAL OPERATIONS
40 00-00

4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS
Unreserved equity from prior years, carried over and applied to the new budget.

**LAKEFRONT OPERATIONS
BUOYS & BOAT STALLS
40 52-10**

4675 BUOY & BOAT STALLS WAITING LIST

A \$5.00 charge to anyone who wants to be placed on the waiting list for renting a buoy or boat stall from the City.

4676 BUOY APPLICATION FEES

A fee-based revenue earned by the City once an application is received for buoy rental.

4677 BUOYS & BOAT STALLS RENTAL

Fees charged for the season rental of buoys and boat stalls. Also there is a penalty charge of \$25.00 per day for late payment of rental fee up to a maximum of 10 days after the April 15 due date. After this penalty period, the renter will lose the buoy or boat stall. A policy on buoy and boat stall rentals can be obtained at the City Hall offices.

4678 BUOYS & BOAT STALLS GRANTS & DONATIONS

Grant revenue received from Wisconsin DNR for one half the expenses of a seaweed conveyor for the Lagoon. Expense is account 40 52-10 5810.

4725 DONATIONS – LAKEFRONT

Money donated by outside parties for a restricted or unrestricted purpose within the Lakefront Fund.

4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS

Unreserved equity from prior years, carried over and applied to the new budget.

5110 HARBORMASTER SALARY

Council has approved a new, parttime position for the Lakefront with responsibilities that include contract maintenance for tenants and ballroom renters and other shoreline supervisory activities.

5120 PIERS WAGES

Street dept. wages related to piers, buoys and boat stalls.

5134 PIERS LIFE INSURANCE

The allocation of life insurance from Street personnel for work done in this area.

- 5136 PIERS RETIREMENT FUND**
10.6% of piers wages of eligible employees.
- 5152 PIERS SOCIAL SECURITY**
7.65% of piers wages.
- 5211 PIER MAINTENANCE CONTRACT**
Contract with Gage Marine to maintain the City piers including the Riviera, swim pier, buoy/stall piers and launch ramp.
- 5264 BUOYS & BOAT STALLS-REPAIRS**
Costs of outside labor and materials to repair and maintain buoys and boat stalls.
- 5314 LIABILITY AND PROPERTY INSURANCE**
This charge for buoy and liability insurance is new to this fund, but more appropriately charged here for shoreline activity than the General Fund.
- 5351 EQUIPMENT MAINTENANCE SUPPLIES**
Supplies used by City personnel to repair and maintain buoys and boat stalls.
- 5399 BUOYS & BOAT STALLS MISCELLANEOUS EXPENSES**
Any expense related to buoys, boat stalls or piers and not specified in any other category.

LAKEFRONT OPERATIONS
BOAT LAUNCH RAMP
40 52-11

4366 WATERFRONT GRANTS

Grant received from the Wisconsin DNR for Ramp improvements. Corresponding expenditures are in account 40 52-11 5252.

4600 LAUNCH RAMP OVERAGE/SHORTAGE

Overages and shortages of launching fees earned from the honor system payments and attended launch fees.

4675 LAUNCH PASS FEES

This account records seasonal boat launch passes for the city ramp. These passes are available to both city residents and nonresidents.

4676 BOAT LAUNCH RAMP INCOME

Fees charged at the launch ramp for daily boat launching. Maximum fees allowable by the WDNR are charged.

5120 LAUNCH RAMP WAGES

Wages earned by part-time attendants at the launch ramp.

5152 LAUNCH RAMP SOC SEC

7.65% of boat ramp attendants wages.

5252 LAUNCH RAMP REPAIRS

Cost of outside labor and materials for the repair and maintenance of the launch ramp. Included expenditures are part of a 50/50 grant as indicated in 40 52-11 4366.

5352 LAUNCH RAMP MAINT SUPPLIES

Supplies used by City personnel to repair and maintain the launch ramp.

5362 LAUNCH RAMP MAINT SERVICE COST

Costs for outside services for launch ramp maintenance.

5399 LAUNCH RAMP MISCELLANEOUS

All costs related to the launch ramp and not specified in any other category.

5810 LAUNCH RAMP OUTLAY
Small equipment purchases.

LAKEFRONT OPERATIONS

BEACH

40 54-10

- 4366 DNR WATERSAFETY PATROL**
Funds received from the State based on actual cost of operating the Geneva Lake Law Enforcement Agency in the previous year. The amount the State provides is a portion of 75% of the actual cost of the previous year.
- 4610 MISCELLANEOUS BEACH REVENUE**
Amounts received from Coca Cola for beach soda machines and any other revenue that is not specifically identified in another category.
- 4673 BEACH REVENUE**
Revenue received for seasonal beach passes and beach admission fees charged to nonresidents. This revenue is net of sales tax, which is included in the cost of passes.
- 5120 BEACH MTCE WAGES**
Street Department wages for beach grooming and solid waste collection.
- 5125 BEACH MTCE OVERTIME WAGES**
Street Department wages, at overtime, for beach grooming and solid waste collection.
- 5126 BEACH SEASONAL WAGES**
Wages for seasonal personnel, i.e., Lakefront Beach Manager, Assistant, and beach helpers.
- 5134 BEACH LIFE INSURANCE**
The allocation of life insurance from Street personnel for work done in this area.
- 5136 BEACH MTCE RETIREMENT FUND**
10.6% of Street Department wages applied to beach maintenance.
- 5152 BEACH SOCIAL SECURITY**
7.65% of beach wages and of Street Department wages applied to beach maintenance.
- 5221 BEACH TELEPHONE**
Cost of telephone service at the beachhouse.

- 5222 BEACH ELECTRIC**
Cost of electricity at the beach.
- 5264 LAKE SPRAYING**
Costs incurred in spraying the beach and lagoon for weeds.
- 5310 BEACH OFFICE SUPPLIES**
Cost of supplies such as beach tags for residents, stamp pads, stamps, ticket rolls, pens, pencils, paper, and any other supplies needed to maintain and control the operations of the beach.
- 5313 WORKER'S COMPENSATION INSURANCE**
This charge is for Worker's Compensation Insurance chargeable to the lakefront based on the number of employees the fund utilizes.
- 5314 LIABILITY AND PROPERTY INSURANCE**
This charge for buoy and liability insurance is new to this fund, but more appropriately charged here for shoreline activity than the General Fund.
- 5352 BEACH MAINTENANCE SUPPLIES**
Cost of supplies needed to maintain the beach area, such as rakes used for seaweed removal, tools or materials for fence or building repairs, buoys/chain repair materials, beach piers maintenance supplies, signs, sand, etc.
- 5362 BEACH MAINTENANCE SERVICE COST**
Cost of outside labor and materials incurred for beach maintenance.
- 5372 BEACH DREDGING**
Costs of dredging the beach sand.
- 5399 BEACH MISCELLANEOUS**
Any expense related to the beach and not specified in any other category.
- 5720 WATER SAFETY PATROL**
Cost of lifeguard services provided at the Lake Geneva Beach per the request by and contract with the Geneva Lake Water Safety Committee, Inc. and the Geneva Lake Law Enforcement costs which are a 75% grant on prior year expenses.
- 5721 GENEVA LAKE LAW ENFORCEMENT**
Amounts provided to the Geneva Lake Law Enforcement Agency. This agency is funded by the Fontana, Williams Bay, Lake Geneva and Linn Township on an equal basis.

- 5730 GENEVA LAKE ENVIRONMENTAL AGENCY**
City portion of amount paid to the Agency to support its operations.
- 5740 LAKE USE COMMISSION**
City portion of the amount paid to the Agency to support operations.
- 5780 VENETIAN FESTIVAL FIREWORKS**
This is the public service contribution the City makes to the Jaycees for their fireworks event.
- 5800 OUTLAY – BEACH EQUIPMENT**
Costs incurred to rebuild the Surf-raker beach groomer and any other outlay for equipment.

**LAKEFRONT OPERATIONS
RIVIERA UPPER FLOOR
40 55-10**

4674 UPPER RIVIERA REVENUE

Rental fees charged for use of the Riviera ballroom. At the present time, the 2007 rates (for an eight-hour period as per the lease agreement) are \$800 for city residents and \$1,600 for non-residents. Any time used in excess for the eight-hour lease specified in the lease and applied as additional rental revenue. (Fees are subject to change as may be determined by the Lakefront Board of Directors).

5120 RIVIERA MTCE WAGES

Street Department labor costs for building and grounds maintenance and event setup.

5125 RIVIERA MTCE OVERTIME

Street Department wages, at overtime, for building and grounds maintenance and event setup.

5126 RIVIERA SEASONAL WAGES

Wages paid to Security Guards for upper Riviera events.

5132 RIVIERA MTCE HEALTH & DENTAL INSURANCE

Street Department costs for health & dental insurance on the full-time Riviera employee.

5134 RIVIERA MTCE LIFE INSURANCE

Street Department costs for life insurance on the full-time Riviera employee.

5136 RIVIERA MTCE RETIREMENT FUND

10.6% of Street Department wages applied to Riviera Maintenance.

5152 RIVIERA SOCIAL SECURITY

7.65% of Security Guards wages and of Street Department wages applied to Riviera maintenance.

5216 PROFESSIONAL SERVICES – SOFTWARE

Charges for providing online customer service for Riviera reservations. Companies charged here include: Anteaus, Authorize.net, Gateway , E-online.

- 5221 TELEPHONE EXPENSE**
Telephone expenses for the Riviera Ballroom and pay phones.
- 5224 UPPER RIVIERA GAS HEAT**
Gas heat expenses for upper Riviera.
- 5226 UPPER RIV WATER & SEWER BILLS**
Water and sewer bills for upper Riviera.
- 5241 DAMAGES-UPPER RIVIERA RENTALS**
Charges deducted from upper Riviera security deposits for damages and repairs needed due to rental events.
- 5310 UPPER RIVIERA BROCHURES**
Costs of updating the Riviera Brochure including, set-up, printing, and artwork.
- 5360 UPPER RIVIERA MAINTAINENCE**
Costs of supplies for maintenance of the Upper Riviera Ballroom.

**LAKEFRONT OPERATIONS
RIVIERA CONCOURSE
40 55-20**

- 4679 RIVIERA CONCOURSE ELECTRIC**
Charges to the lessees of the lower Riviera concourse spaces for cost of electricity. The Wisconsin Power & Light Company reads one meter and charges the City for the full amount of electricity. City personnel read individual meters for each space and the City bills each lease accordingly.
- 4690 RIVIERA PROMOTIONS**
Miscellaneous revenue received in relation to the Lakefront. These would include the sale of Riviera cup, plates, Riviera rental lists (usually requested by caterers), and any other miscellaneous revenues.
- 4820 RIVIERA CONCOURSE LEASES**
Amounts charged for the seasonal rental of spaces in the lower Riviera concourse.
- 4825 DONATIONS – BEAUTIFICATION**
The Beautification Committee receives revenues from donations, some for the purchase of commemorative bricks and some for other capital projects.
- 5120 GENERAL LAKEFRONT SECURITY WAGES**
Direct allocation of two Police reservists for security around the Lakefront area.
- 5152 GENERAL LAKEFRONT SECURITY FICA**
7.65% of the two Police reservists wages for Social Security.
- 5221 RIVIERA ELEVATOR PHONE EXPENSE**
Cost of telephone expense for the telephone at the Riviera elevator.
- 5226 LOWER RIVIERA WATER/SEWER BILL**
Water and sewer bills for lower Riviera.
- 5314 LIABILITY AND PROPERTY INSURANCE**
This charge for buoy and liability insurance is new to this fund, but more appropriately charged here for shoreline activity than the General Fund.

- 5350 BUILDING MAINTENANCE SUPPLIES - RIVIERA**
Cost of supplies to maintain the Riviera building and grounds. These would include things such as cleaning supplies, tools for building repairs done by the Riviera Custodian, flowers and other grounds maintenance and beautification supplies, etc.
- 5360 RIVIERA MAINTENANCE SERVICE COSTS**
Expenses for Riviera maintenance done by outside labor. This includes the service contracts on the elevator and the HVAC system.
- 5399 MISCELLANEOUS EXPENSES**
Any expenses related to the Lakefront and not specified in any other category.
- 5820 OUTLAY – BUILDINGS**
Funds designated for large expenses related to the maintenance, repair or other improvements related to the Riviera building.
- 5825 LAKE GENEVA BEAUTIFICATION EXPENSES**
The corresponding expense account showing use of the Beautification revenues (4825).
- 5930 TRANSFER TO GENERAL FUND**
Transferred to the General Fund for property tax relief.
- 5935 TRANSFER TO CAPITAL PROJECT FUND**
Transfers to Capital Project Fund to finance various shoreline projects.

LAKEFRONT OPERATIONS
RIVIERA DOCKS
40 55-30

- 4679 RIVIERA DOCKS ELECTRIC**
Charges to pier lessees (Gage Marine and Lake Geneva Boat Lines) for electricity at the Riviera pier.
- 4821 RIVIERA DOCKS LEASES**
Lease payments to the City per contracts with each lessee for the seasonal rental of Riviera docks.
- 4822 PIER & BUOY LEASES**
Lease payments to the City per contracts with each lessee for seasonal rental of Riviera pier stalls and Riviera buoys.
- 5222 PIER ELECTRIC**
Cost of electricity at the lower Riviera and the Riviera pier. City personnel read the individual meters and charge the electrical costs back to each lessee.
- 5264 PIER REPAIRS**
Charges for maintenance of the Riviera piers. This also includes maintenance and repairs on the deicer/agitator pump.
- 5354 PIERS MAINTENANCE SUPPLIES**
Cost of supplies to maintain the Riviera pier.

**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
00 00 - General						
41 00 00 4111 - GENERAL PROPERTY TAXES	89,688.00	89,688.00	89,688.00	130,000.00	130,000.00	130,000.00
41 00 00 4811 - INTEREST EARNED-INVESTED	116,340.19	116,400.00	0.00	0.00	0.00	0.00
41 00 00 4900 - PROCEEDS FROM BORROWING	0.00	0.00	46,105.00	0.00	0.00	0.00
41 00 00 4910 - APPL.-PRIOR YRS.	0.00	0.00	1,849,705.00	922,720.00	922,720.00	866,720.00
41 00 00 4935 - TRANSFER FROM LAKEFRONT	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00
41 00 00 4950 - TRANSFER FROM PARKING	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00
Total Revenue	331,028.19	331,088.00	2,110,498.00	1,052,720.00	1,052,720.00	996,720.00
41 00 00 5720 - LIBRARY CAPITAL	2,995.00	2,995.00	3,000.00	0.00	0.00	0.00
41 00 00 5750 - CEMETERY CAPITAL	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00
41 00 00 5810 - GIS SYSTEM	0.00	0.00	7,000.00	0.00	0.00	0.00
41 00 00 5821 - CIP-POLICE DEPT. PURCHASES	10,559.82	11,000.00	17,736.00	0.00	0.00	0.00
41 00 00 5822 - CIP-FIRE DEPT. PURCHASES	1,364.54	1,364.54	27,851.00	0.00	0.00	0.00
41 00 00 5829 - CIP - EMERGENCY	0.00	0.00	3,354.00	0.00	0.00	0.00
41 00 00 5830 - CITY HALL FACILITY	17,060.31	17,100.00	48,000.00	0.00	0.00	0.00
41 00 00 5832 - CIP-STREET DEPT.	0.00	0.00	19,315.00	0.00	0.00	0.00
41 00 00 5852 - PARKS GROUNDS & BLDGS.	0.00	0.00	44,545.00	0.00	0.00	0.00
41 00 00 5965 - OTHER STREET PROJECTS	0.00	0.00	15,243.00	0.00	0.00	0.00
41 00 00 7111 - Alliant Shared Savings Program	0.00	0.00	40,107.00	0.00	0.00	0.00
41 00 00 8135 - Cemetery Heating Unit	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
41 00 00 8136 - Garage Storage Building	0.00	0.00	0.00	9,545.00	9,545.00	9,545.00
Total Expenditure	34,479.67	34,959.54	228,651.00	19,545.00	19,545.00	19,545.00
Excess Revenue over (under) Expenditures						
for 00 00 - General	296,548.52	296,128.46	1,881,847.00	1,033,175.00	1,033,175.00	977,175.00

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✓ 9/12/08
 Can be transferred to something else

**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
12 00 - General						
41 12 00 7061 - FORS Court Software	0.00	0.00	2,900.00	0.00	0.00	0.00
41 12 00 7062 - Municipal Court Computers	1,463.31	1,463.31	3,000.00	0.00	0.00	0.00
Total Expenditure	1,463.31	1,463.31	5,900.00	0.00	0.00	0.00
Excess Revenue over (under) Expenditures						
for 12 00 - General	(1,463.31)	(1,463.31)	(5,900.00)	0.00	0.00	0.00

Carry over

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
14 20 -						
41 14 20 7001 - Firewall for City Hall	0.00	0.00	3,000.00	0.00	0.00	0.00
41 14 20 7014 - VAV Zone Box w/Controller	2,350.00	2,350.00	2,350.00	0.00	0.00	0.00
41 14 20 8009 - Security Buttons	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
41 14 20 8012 - Basement Shelving	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
Total Expenditure	2,350.00	2,350.00	5,350.00	4,000.00	4,000.00	4,000.00
Excess Revenue over (under) Expenditures						
for 14 20 -	(2,350.00)	(2,350.00)	(5,350.00)	(4,000.00)	(4,000.00)	(4,000.00)

1397.31
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Carry over
 Carry over

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Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
41 14 20 8013 - Fire Dept. Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8014 - Fire Dept. Computer Software	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8015 - Fire Dept. Computer Peripherals	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8016 - Fire Dept. Computer Network	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8017 - Fire Dept. Computer Training	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8018 - Fire Dept. Computer Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8019 - Fire Dept. Computer Support	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8020 - Fire Dept. Computer Security	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8021 - Fire Dept. Computer Backup	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8022 - Fire Dept. Computer Archiving	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8023 - Fire Dept. Computer Migration	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8024 - Fire Dept. Computer Upgrade	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8025 - Fire Dept. Computer Replacement	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8026 - Fire Dept. Computer Expansion	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8027 - Fire Dept. Computer Consolidation	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8028 - Fire Dept. Computer Optimization	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8029 - Fire Dept. Computer Configuration	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8030 - Fire Dept. Computer Troubleshooting	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8031 - Fire Dept. Computer Performance Tuning	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8032 - Fire Dept. Computer Capacity Planning	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8033 - Fire Dept. Computer Disaster Recovery	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8034 - Fire Dept. Computer Business Continuity	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8035 - Fire Dept. Computer Risk Management	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8036 - Fire Dept. Computer Compliance	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8037 - Fire Dept. Computer Audit	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8038 - Fire Dept. Computer Policy Development	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8039 - Fire Dept. Computer Policy Enforcement	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8040 - Fire Dept. Computer Policy Review	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8041 - Fire Dept. Computer Policy Update	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8042 - Fire Dept. Computer Policy Training	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8043 - Fire Dept. Computer Policy Communication	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8044 - Fire Dept. Computer Policy Implementation	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8045 - Fire Dept. Computer Policy Monitoring	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8046 - Fire Dept. Computer Policy Evaluation	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8047 - Fire Dept. Computer Policy Improvement	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8048 - Fire Dept. Computer Policy Revision	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8049 - Fire Dept. Computer Policy Approval	0.00	0.00	0.00	0.00	0.00	0.00
41 14 20 8050 - Fire Dept. Computer Policy Enforcement	0.00	0.00	0.00	0.00	0.00	0.00

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 amb
 Ladder truck
 50,000 mini
 Hose
 FF Prot. Clothing

**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
14 30 -						
41 14 30 7002 - Special Assessment Software	3,292.00	3,292.00	3,292.00	0.00	0.00	0.00
41 14 30 7009 - Conf Room Recording	10,231.19	10,300.00	13,208.00	0.00	0.00	0.00
41 14 30 7012 - City Clerk Computer Upgrades	1,088.19	1,088.19	2,000.00	0.00	0.00	0.00
41 14 30 8001 - Digital Document Storage	0.00	0.00	0.00	8,800.00	8,800.00	8,800.00
41 14 30 8008 - Website Upgrades	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00
41 14 30 8011 - Council Chambers Upgrades	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
Total Expenditure	14,611.38	14,680.19	18,500.00	16,300.00	16,300.00	16,300.00
Excess Revenue over (under) Expenditures						
for 14 30 -	(14,611.38)	(14,680.19)	(18,500.00)	(16,300.00)	(16,300.00)	(16,300.00)

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

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ID Type: A - (Financial Reporting System)
Budget Period: 1/1/2008 - 12/31/2008
Report Type: Revenue & Expense
Historical Period: 1/31/2007 - 12/31/2007
Report Description: Capital Improvement Program

Carry Forward all left over

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
15 10 -						
41 15 10 7013 - Accounting Computer Upgrades	0.00	900.00	1,000.00	0.00	0.00	0.00
41 15 10 8003 - New Server for Fundware	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
41 15 10 8006 - Router & Patch Panel Repl	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
41 15 10 8007 - Portable Projector	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00
41 15 10 8010 - General Ledger Software	0.00	0.00	0.00	45,000.00	45,000.00	45,000.00
41 15 10 8014 - Computer Repl Program	0.00	0.00	0.00	4,800.00	4,800.00	4,800.00
Total Expenditure	0.00	900.00	1,000.00	56,500.00	56,500.00	56,500.00
Excess Revenue over (under) Expenditures						
for 15 10 -	0.00	(900.00)	(1,000.00)	(56,500.00)	(56,500.00)	(56,500.00)

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Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
41 15 10 8003 - New Server for Fundware	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
41 15 10 8006 - Router & Patch Panel Repl	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
41 15 10 8007 - Portable Projector	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00
41 15 10 8010 - General Ledger Software	0.00	0.00	0.00	45,000.00	45,000.00	45,000.00
41 15 10 8014 - Computer Repl Program	0.00	0.00	0.00	4,800.00	4,800.00	4,800.00
Total Expenditure	0.00	0.00	0.00	56,500.00	56,500.00	56,500.00
Excess Revenue over (under) Expenditures						
for 15 10 -	0.00	(900.00)	(1,000.00)	(56,500.00)	(56,500.00)	(56,500.00)

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
15 30 -						
41 15 30 7003 - Quickbooks Software	585.74	585.74	1,500.00	0.00	0.00	0.00
Total Expenditure	585.74	585.74	1,500.00	0.00	0.00	0.00
Excess Revenue over (under) Expenditures						
for 15 30 -	(585.74)	(585.74)	(1,500.00)	0.00	0.00	0.00

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
16 10 -						
41 16 10 7004 - Carpet Extractor	2,008.71	2,008.71	2,029.00	0.00	0.00	0.00
41 16 10 7008 - Replace Heat Exchangers	2,322.50	2,400.00	2,500.00	0.00	0.00	0.00
41 16 10 8013 - Repl Heat Exchangers (Cont.)	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
Total Expenditure	4,331.21	4,408.71	4,529.00	2,500.00	2,500.00	2,500.00
Excess Revenue over (under) Expenditures						
for 16 10 -	(4,331.21)	(4,408.71)	(4,529.00)	(2,500.00)	(2,500.00)	(2,500.00)

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2236.08

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
21 00 - General						
41 21 00 7091 - Garage Door & Opener Repl	2,780.00	2,780.00	2,800.00	0.00	0.00	0.00
41 21 00 7092 - Police Computer Upgrades	12,553.46	13,000.00	13,000.00	0.00	0.00	0.00
41 21 00 7093 - Squad Car Replacement	48,878.59	48,878.59	50,000.00	0.00	0.00	0.00
41 21 00 8069 - Paper Shredder	0.00	0.00	0.00	1,470.00	1,470.00	1,470.00
41 21 00 8070 - Body Wire Recording System	0.00	0.00	0.00	2,300.00	2,300.00	2,300.00
41 21 00 8071 - Illuminated Rifle Scope	0.00	0.00	0.00	1,150.00	1,150.00	1,150.00
41 21 00 8072 - Blackhawk Entry Kit	0.00	0.00	0.00	1,250.00	1,250.00	1,250.00
41 21 00 8073 - Pro-tech Ballistic Shield	0.00	0.00	0.00	2,200.00	2,200.00	2,200.00
41 21 00 8074 - Rollcall Room Carpet	0.00	0.00	0.00	3,300.00	3,300.00	3,300.00
41 21 00 8075 - Audio Video Room	0.00	0.00	0.00	14,500.00	14,500.00	14,500.00
41 21 00 8076 - Copy Machine	0.00	0.00	0.00	6,760.00	6,760.00	6,760.00
41 21 00 8077 - Trailer	0.00	0.00	0.00	1,400.00	1,400.00	1,400.00
41 21 00 8078 - Evidence Barn	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
41 21 00 8079 - Squad Car Replacement Program	0.00	0.00	0.00	58,900.00	58,900.00	58,900.00
41 21 00 8080 - Computers Replacement Program	0.00	0.00	0.00	10,300.00	10,300.00	10,300.00
Total Expenditure	64,212.05	64,658.59	65,800.00	123,530.00	123,530.00	123,530.00
Excess Revenue over (under) Expenditures						
for 21 00 - General	(64,212.05)	(64,658.59)	(65,800.00)	(123,530.00)	(123,530.00)	(123,530.00)

19,896
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25,000
 - 3,300

 21,700

- 160 -

**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
22 00 - General						
41 22 00 4368 - Fed Aid - Fire Dept Apparatus	142,000.00	142,000.00	168,530.00	0.00	0.00	0.00
41 22 00 4830 - Sale of Fire Equipment	0.00	0.00	3,500.00	0.00	0.00	0.00
Total Revenue	142,000.00	142,000.00	172,030.00	0.00	0.00	0.00
41 22 00 7063 - Self-contained Breathing App	174,522.21	174,522.21	177,400.00	0.00	0.00	0.00
41 22 00 7064 - Air Conditioning - Station #1	0.00	0.00	43,998.00	0.00	0.00	0.00
41 22 00 7065 - Apparatus Replacement	525,898.53	550,000.00	550,000.00	0.00	0.00	0.00
41 22 00 7066 - Protective Firefight Clothes	1,656.36	2,000.00	5,000.00	0.00	0.00	0.00
41 22 00 7067 - Hose	0.00	0.00	5,000.00	0.00	0.00	0.00
41 22 00 7068 - Marshall St Bldg Mtn	6,856.04	6,900.00	5,000.00	0.00	0.00	0.00
41 22 00 7069 - Fire Computer Upgrades	198.00	0.00	2,500.00	0.00	0.00	0.00
41 22 00 8061 - 1974 Mini-Pumper Sinking Fund	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00
41 22 00 8063 - Ambulance Sinking Fund	0.00	0.00	0.00	30,000.00	30,000.00	30,000.00
41 22 00 8064 - Protective FF Clothing	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
41 22 00 8065 - Hose	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
41 22 00 8066 - 1988 Ladder Truck Sinking Fund	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
Total Expenditure	709,131.14	733,422.21	788,898.00	190,000.00	190,000.00	190,000.00
Excess Revenue over (under) Expenditures						
for 22 00 - General	(567,131.14)	(591,422.21)	(616,868.00)	(190,000.00)	(190,000.00)	(190,000.00)

Done in 2007

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
24 00 - General						
41 24 00 7010 - Building Insp Computer Upgrade	1,012.99	1,013.00	1,000.00	0.00	0.00	0.00
Total Expenditure	1,012.99	1,013.00	1,000.00	0.00	0.00	0.00
Excess Revenue over (under) Expenditures						
for 24 00 - General	(1,012.99)	(1,013.00)	(1,000.00)	0.00	0.00	0.00

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
34 50 -						
41 34 50 7075 - Land Acquisition Downtown	0.00	0.00	100,000.00	0.00	0.00	0.00
Total Expenditure	0.00	0.00	100,000.00	0.00	0.00	0.00
Excess Revenue over (under) Expenditures						
for 34 50 -	0.00	0.00	(100,000.00)	0.00	0.00	0.00

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
52 00 - General						
41 52 00 4724 - Donations - 3 Graces Fountain	15,000.00	15,000.00	20,000.00	0.00	0.00	0.00
41 52 00 4725 - Donations - Cemetery Fencing	4,860.00	4,860.00	4,500.00	0.00	0.00	0.00
41 52 00 4830 - Sale of Parks Equipment	0.00	0.00	30,000.00	0.00	0.00	0.00
41 52 00 4892 - Gifts & Donations	0.00	0.00	40,000.00	0.00	0.00	0.00
Total Revenue	19,860.00	19,860.00	94,500.00	0.00	0.00	0.00
41 52 00 7048 - 3 Graces Fountain Rehab	15,000.00	15,000.00	20,000.00	0.00	0.00	0.00
41 52 00 7049 - Park Mower Replacement	60,275.00	75,000.00	75,000.00	0.00	0.00	0.00
41 52 00 7051 - Park Signs & Landscaping	0.00	0.00	2,500.00	0.00	0.00	0.00
41 52 00 7052 - Trash Receptacles	0.00	0.00	4,000.00	0.00	0.00	0.00
41 52 00 7053 - Playground Equipment	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
41 52 00 7087 - Irrigation System Replacement	0.00	0.00	40,000.00	0.00	0.00	0.00
41 52 00 7102 - Four-Seasons Fencing	0.00	60,000.00	1,250.00	0.00	0.00	0.00
41 52 00 7103 - Cemetery Fencing	59,915.20	39,685.20	52,500.00	0.00	0.00	0.00
41 52 00 8045 - 4-Seasons Fencing	0.00	0.00	0.00	1,250.00	1,250.00	1,250.00
41 52 00 8046 - Park Utility Vehicle w/Trailer	0.00	0.00	0.00	18,000.00	18,000.00	18,000.00
41 52 00 8048 - ADA Sidewalk Install-Cobb Park	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
41 52 00 8049 - Shelter Roof Repl-Rushwood Pk	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
41 52 00 8050 - 4-Seasons Pk Overlook Repairs	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
41 52 00 8051 - Replace Park Benches	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
41 52 00 8052 - Playground Equipment	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
Total Expenditure	140,190.20	194,685.20	200,250.00	38,750.00	38,750.00	38,750.00
Excess Revenue over (under) Expenditures						
for 52 00 - General	(120,330.20)	(174,825.20)	(105,750.00)	(38,750.00)	(38,750.00)	(38,750.00)

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
52 10 -						
41 52 10 7070 - Main Pier Deck & Stringer Repl	0.00	0.00	25,000.00	0.00	0.00	0.00
Total Expenditure	0.00	0.00	25,000.00	0.00	0.00	0.00
Excess Revenue over (under) Expenditures						
for 52 10 -	0.00	0.00	(25,000.00)	0.00	0.00	0.00

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**Division: 02 - City of Lake Geneva
CapProj - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Capital Improvement Program

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
99 00 - General						
41 99 00 7095 - Ref & Adult Fiction Shelving	0.00	0.00	6,070.00	0.00	0.00	0.00
41 99 00 7096 - Library Roof Replacement	135,000.00	135,000.00	135,000.00	0.00	0.00	0.00
41 99 00 7097 - Furnaces & Air Conditioners	0.00	0.00	2,500.00	0.00	0.00	0.00
41 99 00 7105 - Sanitary Line Replacement	0.00	0.00	1,500.00	0.00	0.00	0.00
41 99 00 7106 - Electrical System Upgrade	0.00	0.00	9,500.00	0.00	0.00	0.00
41 99 00 8125 - CD & Swanson Ctr Shelving	0.00	0.00	0.00	6,550.00	6,550.00	6,550.00
41 99 00 8126 - Exterior Stucco Soffit Paint	0.00	0.00	0.00	1,900.00	1,900.00	1,900.00
41 99 00 8127 - Phone System Upgrade	0.00	0.00	0.00	9,500.00	9,500.00	9,500.00
41 99 00 8128 - Ref & Adult Fiction Shelving	0.00	0.00	0.00	6,070.00	6,070.00	6,070.00
41 99 00 8129 - Window Blinds	0.00	0.00	0.00	5,375.00	5,375.00	5,375.00
41 99 00 8130 - Electrical Sys Upgrade (Con't.	0.00	0.00	0.00	4,200.00	4,200.00	4,200.00
41 99 00 8131 - Furnaces & Air Conditioners	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
Total Expenditure	135,000.00	135,000.00	154,570.00	36,595.00	36,595.00	36,595.00
Excess Revenue over (under) Expenditures						
for 99 00 - General	(135,000.00)	(135,000.00)	(154,570.00)	(36,595.00)	(36,595.00)	(36,595.00)
Grand Total Revenues	577,308.19	577,368.00	2,461,448.00	1,052,720.00	1,052,720.00	996,720.00
Grand Total Expenditures	1,374,305.20	1,652,766.86	2,461,448.00	996,720.00	996,720.00	996,720.00
Grand Excess Revenue over (under)	(796,997.01)	(1,075,398.86)	0.00	56,000.00	56,000.00	0.00

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CAPITAL PROJECTS

41 00-00

4111 GENERAL PROPERTY TAXES

Amount of the property taxes applied to the Capital Projects Fund.

4262 SPEC ASSMTS-CURB & GUTTER

Charges against property owners for curb and gutter construction. One fifth of the charge is put on the tax bills each year for five years. This account has been omitted.

4267 SPECIAL ASSESSMENTS-SS & L

Charges against property owners for sanitary sewer and lateral installations. One fifth of the charge is put on the tax bills each year for five years. This account has been omitted.

4268 SPECIAL ASSMTS. - WATER MAINS

Charges against property owners for sanitary sewer and lateral installations. One fifth of the charge is put on the tax bills each year for five years. This account has been omitted.

4379 STATE GRANTS

Grant from the department of Natural Resources, the Wisconsin Department of Transportation, or other departments of the State of Wisconsin who provide grant funds for projects such as Local Road Improvement Projects (LRIP Grants) or Parks Projects.

4811 INTEREST EARNED

Interest earned on invested bonds and Capital Projects funds located at the Local Investment Pool.

4822 SALE/LEASE OF FIRE DEPARTMENT EQUIPMENT

Revenue received from the sale or lease of Fire Department equipment.

4832 SALE OF STREET DEPARTMENT EQUIPMENT

Revenue received for the sale of Street Department equipment.

4840 LAKEFRONT CONTRIBUTIONS

Transfer of lakefront funds to Capital Projects.

4892 GIFTS & DONATIONS

Gifts and donations received on behalf of Capital Projects that are being done.

- 4900 PROCEEDS FROM BORROWING**
Borrowed funds applied to Capital Projects. \$2.2 million was borrowed in 2006 for the Capital Budgets in 2007 and 2008. The actual amount of proceeds received on 12/28/2006 was \$2,204,605.93. Approximately \$1.3 Million is allocated to 2007. Budget Committee will continue to meet in 2007, to analyze each project in the outlying years with the goal of creating a strategic plan for the next five years.
- 4910 APPLICATION PRIOR YEARS APPROPRIATIONS**
Remaining balances of funds received in prior years that are carried forward to the current year budget for continuing Capital Projects.
- 4935 TRANSFER FROM LAKEFRONT FUND**
Funds transferred from the Lakefront Fund to the Capital Projects Fund for lakefront projects.
- 4940 TRANSFER FROM GENERAL FUND**
Funds transferred from the General Fund to the Capital Projects Fund.
- 4950 TRANSFER FROM PARKING FUND**
Funds transferred from the Parking Lots & Meters Fund to the Capital Projects Fund for parking and meter projects.
- 5720 LIBRARY CAPITAL**
Capital purchases by the Library. This account will be used for carryforward CIPs continuing into 2007.
- 5750 CEMETERY CAPITAL**
Capital purchases by the Cemetery. This account will be used for carryforward CIPs continuing into 2007.
- 5810 GIS SYSTEM**
A capital project for Building and Zoning. This account will be used for carryforward CIPs continuing into 2007.
- 5821 CIP-POLICE DEPARTMENT PURCHASES**
Capital purchases by the Police Department. This account will be used for carryforward CIPs continuing into 2007.
- 5822 CIP-FIRE DEPARTMENT PURCHASES**
Capital purchases by the Fire Department. This account will be used for carryforward CIPs continuing into 2007.
- 5829 CIP – EMERGENCY**
Capital purchases by Emergency Government. A siren was purchased in 2006. This account will be used for carryforward CIPs continuing into 2007.

- 5830 CITY HALL FACILITY**
Capital purchases for the City Hall Facility. This account will be used for carryforward CIPs continuing into 2007.
- 5832 CIP-STREET PURCHASES**
Capital purchases by the Street Department. This account will be used for carryforward CIPs continuing into 2007.
- 5852 PARKS GROUNDS & BUILDINGS**
Capital expense related to the parks. This account will be used for carryforward CIPs continuing into 2007.
- 5965 OTHER STREET PROJECTS**
Capital purchases related to the Street Department. This account will be used for carryforward CIPs continuing into 2007.
- 7111 ALLIANT SHARED SAVINGS PROGRAM**
This is a program promoted by Alliant Energy to encourage the use of more efficient electrical equipment in the workplace. The City agreed to take a loan of \$46,105 from Alliant, to be repaid over the next five years. The payment method is simple and unique. The electric bill for each account will stay the same and Alliant will track the savings on that account until the five year period is up. The savings is the payment.
- 7131 CEMETERY HEATING UNIT**
A subsidy payment to one of our component units for a heating unit for the back maintenance area of the Oak Hill Cemetery Office Building. This is a new account created during 2007 using a shift of carryforward funds from Parks. It was originally CIP # 8135, which is now closed.
- 7132 GARAGE STORAGE BUILDING**
A subsidy payment to one of our component units for part of an 800 Sq. Ft. unheated structure with concrete slab for storage at Oak Hill Cemetery. This is a new account created during 2007 using a shift of carryforward funds from Parks. It was originally CIP # 8136, which is now closed. This project is complete and fully paid.

NEW CAPITAL PROJECT ACCOUNT NUMBER STRUCTURE - BY PROGRAM

The 7000 Series CIPs were approved to begin in 2007, the 8000 Series CIPs were approved to begin in 2008.

MUNICIPAL COURT PROJECTS

41 12-00 7061

FORS Court Software

The Municipal Court will be implementing new court software this year. The cost of the program (licenses) is \$2,300 with conversion estimated at \$600.00. This is a 2007 project which may extend in to 2008.

41 12-00 7062

Municipal Court Computers

Normal wear and tear and obsolescence requires that computers are changed over every few years. Municipal Court plans to replace two computers so they are up to speed with the new court software. This is a 2007 project which may extend in to 2008.

CITY ADMINISTRATOR PROJECTS

41 14-20 7001

Firewall for City Administrative Network

The City's network currently has minor firewall protection within the framework of the software and hardware it now has. Without an overall firewall, the City is at risk for spyware, viruses and hackers. This could be potentially dangerous for the new customer online service the City has recently implemented. This is a 2007 project which may extend in to 2008.

41 14-20 7014

VAV Zone Box with Controller and Sensor

There is a proposed project in the General Fund operating to move the servers out of the Comptroller's office where they are generating heat at an uncomfortable level. The servers could be moved across the hall to the storage room and stored off the floor. They would still emanate enough heat that the room would need additional temperature monitoring. The cost of this sensor device was given by Johnson Control. The cost includes installation, ductwork and programming. This project is complete.

41 14-20 8009

Security Buttons

A previous request by the City Administrator, security buttons are requested for the front desk, the City Clerk, Administrator and Comptroller. The cost may come in closer to \$2,000.

41 14-20 8012

Basement Shelving

Each year we have a Fire Inspection and are in violation because we have boxes on the floor in the storage areas. The City Administrator has found some six-shelf sturdy metal shelving for under \$80 each and he will be purchasing them all year until we have what we need. Once we have shelving to fill the rooms, with a table for study and file retrieval, the excess files will be shipped to the Street Department for storage.

CITY CLERK PROJECTS

41 14-30 7002

Special Assessment Software

Many properties are on payment plans, deferred until annexed, hooked up or other special arrangements. It is hoped that there is software out there to track all this. This project is complete.

41 14-30 7009

Conference Room Recording Mechanicals

This project will outfit a conference room on second floor with digital recording and microphones for all committee meetings. This is a 2007 project which may extend in to 2008.

41 14-30 7012

City Clerk Computer Upgrades

Normal wear and tear and obsolescence requires that computers are changed over every few years. The City Clerk plans to replace two computers – one counter computer and the key program computer. This is a 2007 project which may extend in to 2008.

41 14-30 8001

Digital Document Storage

This equipment will be used as backup protection and as searchable test, as it can historically and electronically track documents.

41 14-30 8008

Website Upgrades

With an estimated cost of \$3,000, the project plan is to redesign, host, and redirect the City's website with Govoffice. This would provide greater public access, with less time on staff to post documents, and a more user-friendly for the public.

41 14-30 8011

Council Chambers Upgrades

This project includes network wiring, lighting, computer for cable channel, a speaker's podium, display station, a large screen monitor for public viewing of documents, permanent laptop station at the Clerk's desk and sound draperies.

ACCOUNTING AND DATA PROCESSING (IT) PROJECTS

- 41 15-10 7013** **Accounting Computer Upgrades**
Normal wear and tear and obsolescence requires that computers are changed over every few years. The Accounting Department plans to replace one computer a year. In 2007, the Accounts Payable Clerk computer will be replaced. This is a 2007 project which may extend in to 2008.
- 41 15-10 8003** **New Server for Fundware**
The current hardware serving the Fundware program is at least five years old. A server was purchased in 2006 for the other applications in City Hall.
- 41 15-10 8006** **Router & Patch Panel Replacement**
If there are any additional ports needed to be added to the current network will require that the router and panel be upgraded to a larger model. The current equipment is at capacity.
- 41 15-10 8007** **Portable Projector**
This is a portable video/computer projector for City Hall meeting and training use.
- 41 15-10 8010** **General Ledger Software**
A committee to review the current general ledger system has been recommended. This committee would look at the advantages and disadvantages of keeping the old system versus buying a new system. The estimated cost of \$90,000 was from verbal quotes in 2006 and would include conversion, set up, hardware and training. If the committee recommends keeping the system, new software would have to be purchased to keep pace with our needs and to incorporate more users. It may be possible in the near future to have the general ledger available to all department via the Web, but we haven't seen any action toward that goal from our current system.
- 41 15-10 8014** **Computer Replacement Program**
We have created a five-year replacement program on all computers in the City Hall administrative area. Replacements may be partial of full replacements, depending on the need. It is estimated that four to five computers can be replaced in one year.

CITY TREASURER PROJECTS

- 41 15-30 7003** **Quickbooks Software**
This purchase will replace the current personal property accounting software. The current software is a 1999 version with no upgrades. This project is complete.

CITY HALL PROJECTS

- 41 16-10 7004** **Carpet Extractor**
This purchase is a medium-sized, carpet cleaning machine. We have heavily soiled areas of carpet in the building that could face premature wear. All the carpets should be cleaned on a regular basis. This project is complete.
- 41 16-10 7008** **Replace Heat Exchangers**
After six years, the heat exchangers on top of City Hall are malfunctioning and need to be replaced when they fail. The remaining portion of this 2007 project will be carried forward to CIP #8013.
- 41 16-10 8013** **Replace Heat Exchangers (Con't.)**
A continuing project. After six years, the heat exchangers on top of City Hall are malfunctioning and need to be replaced when they fail.

POLICE PROJECTS

- 41 21-00 7091** **Garage Door & Opener Replacement**
This equipment has been damaged by vehicles and normal wear and tear so that it is not working properly and needs replacing. This project is complete.
- 41 21-00 7092** **Police Computer Upgrades**
On January 1, 2007 the mandatory recording of all juvenile and felony interviews goes into effect. As a result, the Police Department has to update computers and purchase licenses for all that are to be replaced. Everything needs to have the ability to access, listen to, and duplicate the digital recordings. This is a 2007 project which may extend in to 2008.
- 41 21-00 7093** **Squad Car Replacement**
The rotational goal for all Police squads is every other year. Squad #200 will not be replaced in the next 5 years. Squad #201 will be replaced in 2008. Squad #202 would be replaced every other year beginning 2008. Squads #203 and 204 would be replaced every other years beginning in 2007. This project is complete.
- 41 21-00 7133** **Police Evidence Barn**
A metal pole storage building with a fenced in area will be erected on City-owned land near the Street Department Building. This will allow the Police to store large evidence items in a secure location. 2009 funds will be used for electricity and security items. During 2007, CIP #8078 was moved to 2007 to speed up the availability of the barn. The electric portion was also moved up from 2009 to 2008, using carryforward funds from completed projects.

- 41 21-00 8069 Paper Shredder**
Replaces the current paper shredder in the Rollcall Room. The current shredder is six years old and is starting to lag, although it would be kept in the library where the work load would be reduced to where officer's shred daily sheets and logs.
- 41 21-00 8070 Body Wire Recording System**
The equipment purchased would include a body wire, two receivers and a digital recorder. The City currently does not have a covert body wire, but coordinates efforts with Walworth County when one is needed. Owning one is much more efficient for the drug investigations the PD conducts.
- 41 21-00 8071 Illuminated Rifle Scope**
This equipment will replace a 10-year-old scope on a sniper rifle. The new equipment has light gathering ability for better low-light shooting.
- 41 21-00 8072 Blackhawk Entry Kit**
This kit would be placed into one of the marked squad cars, so it would be available for immediate deployment. The entry tools would allow officers to gain access into residences, buildings and vehicles in emergency situations. The kits contains a ram, a tactical kit, a mobile home breacher and other entry tools.
- 41 21-00 8073 Pro-tech Ballistic Shield**
This equipment is a bullet-proof shield and would be placed into one of the marked squad cars to be deployed immediately. This shield is used when officers are required to enter areas where there may armed individuals.
- 41 21-00 8074 Rollcall Room Carpet**
Carpet replacement in the Rollcall Room. The current carpeting is about 10 years old.
- 41 21-00 8075 Audio/Video Room**
Replacement of the audio and video recording equipment in three rooms of the Police Department. There would be a soft interview room for victims, an interrogation room for suspects and the booking room would be recorded. The cost includes a control computer. A new state law requires the recording of all felony interviews and interrogations and all juvenile interviews and interrogation. This digital recording system would bring us into compliance with these requirements.
- 41 21-00 8076 Copy Machine**
The copier in the Police Department is 7 years old. A new copier, scanner, fax machine would replace the old equipment and be more efficient. It would also be networked to the Administrative Assistant's machine to be used instead of a remote printer.
- 41 21-00 8077 Trailer**
The trailer will be a single axle, wood floor utility trailer with tie downs and a motorcycle "boot" and will be used to transport ATVs and motorcycles.

41 21-00 8078

Evidence Barn

A metal pole storage building with a fenced in area will be erected on City-owned land near the Street Department Building. This will allow the Police to store large evidence items in a secure location. 2009 funds will be used for electricity and security items. During 2007, this project was moved to CIP #7133 to speed up the availability of the barn. The electric portion was also moved up from 2009 to 2008, using carryforward funds from completed projects.

41 21-00 8079

Squad Car Replacement Program

To reduce the maintenance and increase the dependability of Police squad cars, a regularly scheduled replacement program has been put in place. In 2008, Squad #201 and 202 are due to be replaced. For future replacements, see the schedule of the following page.

41 21-00 8080

Computer Replacement Program

The 2008 Computer Replacement Program includes exchanges of the UPS backup systems for 12 computers and a server, a server backup system, desktop computer replacements for three offices and one laptop for the detectives.

FIRE PROJECTS

41 22-00 4368

Federal Aid – Fire Department Apparatus

The Fire Department has received a grant (see newspaper article following) from the US Dept Fire Administration, which is part of the US Dept of Homeland Security. This grant will be used, along with a required match of \$8,870 from the City, to purchase breathing apparatus and other needed equipment for the Fire Department. The expenses are located under account 7063. All grant funds have been received.

41 22-00 4830

Sale of Fire Equipment

The plan is to sell a technical rescue trailer to help defray the cost of a new fire truck. See Account 7065.

41 22-00 7063

Self-Contained Breathing Apparatus (SCBAs)

The current equipment is 10-12 years old and parts are no longer available and some are not usable. This equipment allows a firefighter to breath in a contaminated atmosphere at structure fires, chemical spills or below grade and confined space rescues.

41 22-00 7064

Air Conditioning – Stations #1

The AC unit is 20 years old and needs to be replaced. This capital project will cover the two AC systems that currently exist. One unit, for the offices, includes the condensing unit, line set, disconnect whip and air handler unit. The second unit, for the meeting room, includes the condensing unit, line set, disconnect whip, filter dryer and air handler unit. Add CO/NO2 system interface to allow operation of make up air per code. The cost includes all labor, crane rental costs, duct work, wiring and a one year warranty.

- 41 22-00 7065** **Apparatus Replacement**
This apparatus is a rescue pumper. The Fire Department is currently short one engine due to mechanical failure and frame problems. This rescue pumper is a combination apparatus and would replace the equipment van (due for replacement in 2007), the non-functioning engine, and the technical rescue trailer. Cost savings over the next several years would be approximately \$300,000 to \$400,000 as 3 units would be combined into one. A sinking fund was established for equipment replacement, funding \$211,000 of the estimated cost of \$550,000. Deliver of the new fire truck is late 2007 or early 2008.
- 41 22-00 7066** **Protective Firefighters Clothing**
The Fire Department calls it "Turn Out Gear" worn as fireproof protective clothing. Five or six sets of this equipment is replaced on a 5-6 year. The current cost for VHPA compliant gear is approximately \$1,550 per set and does not include helmet, boots, gloves or hood. The remaining portion of this 2007 project will be carried forward to CIP #8064.
- 41 22-00 7067** **Hose**
The Fire Department water hoses are on a 20-year replacement schedule, costing approximately \$5,000 per year. . The remaining portion of this 2007 project will be carried forward to CIP #8065.
- 41 22-00 7068** **Marshall Street Building Maintenance**
This capital project calls for the replacement of several of the Station #1 building's major garage doors, a smaller door and some minor maintenance.
- 41 22-00 7069** **Fire Computer Upgrades**
Prior to the 2008 budget process, the Fire Department was asked to move up its computer upgrade project to 2007; it had been a 2008 potential CIB. This project is similar to the Replacement Program of the Police Department, rotating the replacement of obsolete computer equipment as needed.
- 41 22-00 8061** **1974 International Mini-Pumper Sinking Fund**
A planned replacement of a mini-pumper, to be replaced in 2009. A sinking fund will be created, funded with levy. This current unit is 33 years old and is used for brush, grass and some vehicle fires where access with a larger engine is not feasible. This purchase will reduce maintenance costs on the older vehicle,
- 41 22-00 8063** **1996 Ambulance Sinking Fund**
The City's ambulance is due to be replaced in 2010 with an estimated replacement cost of \$140,000. The new ambulance will be the frontline rescue vehicle and the existing ambulance will be kept as a backup. A sinking fund will be created, funded with levy. The funds set aside in 2010 will be used to purchase anticipated paramedic level equipment.
- 41 22-00 8064** **Protective Firefighters Clothing (Con't.)**
Called turnout gear, the firefighters protective clothing is an essential part of any fire rescue operation. The gear includes coats, pants, boots, gloves, hoods, and helmets. The clothing is replaced on a five-year cycle, as recommended by NFPA. This is a continuing project from CIP #7066.

41 22-00 8065

Hose (Con't.)

The Fire Department water hoses are on a 20-year replacement schedule, costing approximately \$5,000 per year. This is a continuing project from CIP #7067.

41 22-00 8066

1988 Aerial Ladder Truck Sinking Fund

The City's current ladder truck is in excellent condition. Otherwise, it would need replacing in 2008 at an estimated cost of \$900,000. The funding has just begun in 2008 with an anticipated replacement date of 2010, depending on the growth of the community.

BUILDING AND ZONING

41 24-00 7010

Building Inspection Computer Upgrades

Normal wear and tear and obsolescence requires that computers are changed over every few years. The Accounting Department plans to replace one computer a year. This project is complete.

DPW/STREET PROJECTS

- 41 32-10 4840** **Utility Contribution**
Created in 2007 during the year, this contribution allowed the City to purchase the bucket truck one year earlier than was anticipated.
- 41 32-10 7018** **Sidewalk Sweeper Purchase**
This purchase is an enclosed sidewalk sweeper/cleaner to take care of sidewalks in the downtown area. The size of the sweeper was recommended by the Chamber of Commerce.
- 41 32-10 7019** **Drainage Rehabilitation – Steinke Alley**
This project calls for the curing of drainage problems in and near the alley bordered by Center and Sage Streets and Dodge and Water Streets.
- 41 32-10 7020** **CTH H/Wells Street Rehabilitation**
This project is currently underway with expenditures indicated over 2006 and 2007. This project is funded by the City and the State in a 60/40 STP cost-share program and with Walworth County. The total cost is estimated to be \$1,301,788.50. The City's share is estimated to be \$786,413.50. The County will reimburse the City for approximately \$549,000. This project is complete.
- 41 32-10 7021** **Bucket Truck – Year 2 of 3**
A sinking fund was approved in 2006 to purchase this bucket truck in 2008. This truck will be used for servicing traffic and street lights, parkway trees, hanging baskets, Christmas decorations and flags. The cost includes trade-in and is partially shared with TIF #4. In 2006, 100% of the sinking fund was funded with TIF #4. And, in 2007, \$84,420 was donated by the Utility and the City was able to purchase the truck a year early.
- 41 32-10 7023** **NIMS Radio Replacements**
This project calls for the replacement of all vehicle radios with new units capable of receiving and transmitting on the Emergency Broadcast Channels for the National Incident Management System. This project is complete.
- 41 32-10 7025** **Tree Replacement Program**
This project will replace parkway and park trees, as needed. In addition, it continues a cost-sharing program with City residents, who pay a portion of the tree cost, where applicable.
- 41 32-10 7027** **Storm Manhole Reconstruction**
This continuously funded project will, for 2007, include repairs at the West end of Library Park and other badly needed areas.
- 41 32-10 7028** **Curb & Gutter Rehabilitation**
This continuously funded project will replace curb and gutter as needed throughout the City. This project was used for the Street Resurfacing CIP # 7031. This project is complete.

- 41 32-10 7029 Thermoplastic Pavement Marking**
This continuously funded project will install long lasting (6-10 year life) of hot applied pavement markings including arrows, stop bars and crosswalks.
- 41 32-10 7030 Alley Rehabilitation**
This continuously funded project calls for the reconstruction/repaving of one alley annually from the "alley list". This project was partially used for the Street Resurfacing CIP # 7031. This project is complete.
- 41 32-10 7031 Street Resurfacing**
This continuously funded project calls for the annual repair, rehabilitation and resurfacing of several of the lower rated and deteriorated City streets. These are identified using the WISLR Street Rating List. The list is much longer than available funding, so the worst streets will be done first (see street listing in priority order on the following page). In 2007, this will include segments of Madison Street and Pleasant Street.
- 41 32-10 7107 Main Street Bridge Repair & Replacement**
Initially, \$30,000 will be spent on repairs. Then the bridge will be replaced in 2008 at an estimated cost of \$250,000.
- 41 32-10 8017 Replace #15 1990 1-Ton Dump Truck**
This truck is used for plowing, hauling and salting. The dump box is rusting and maintenance costs are high. The replacement program calls for a rotation of all dump trucks within a 10-15-year cycle.
- 41 32-10 8018 Purchase 5-Yd Dump Truck New**
This truck is used for plowing, hauling and salting. The dump box is rusting and maintenance costs are high. The Street Department would like to keep old Truck #23 and fit it with a chipper box for brush pick-up and as a reserve for snowplowing. The replacement program calls for a rotation of all dump trucks within a 10-15-year cycle.
- 41 32-10 8020 NIMS Radio Replacement**
This is a replacement program of all vehicle radios with new units capable of receiving and transmitting on the emergency broadcast channels for the National Incident Management System.
- 41 32-10 8021 Street Department Retrofits**
The project here is building improvements for the Street Department at their newly purchase building on Carey Street. It will include lighting, heaters, breakroom furniture an office desk for the superintendent. The project will take several years.
- 41 32-10 8022 Tree Replacement Program (Con't.)**
This project will replace parkway and park trees, as needed. In addition, it continues a cost-sharing program with City residents, who pay a portion of the tree cost, where applicable.

- 41 32-10 8023 **Storm Manhole Reconstruction (Con't.)**
This continuously funded project will, for 2007, include repairs at the West end of Library Park and other badly needed areas.
- 41 32-10 8024 **Curb & Gutter Rehabilitation (Con't.)**
This continuously funded project will replace curb and gutter as needed throughout the City.
- 41 32-10 8025 **Thermoplastic Pavement Marking (Con't.)**
This continuously funded project will install long lasting (6-10 year life) of hot applied pavement markings including arrows, stop bars and crosswalks.
- 41 32-10 8026 **Alley Rehabilitation (Con't.)**
This continuously funded project calls for the reconstruction/repaving of one alley annually from the "alley list".
- 41 32-10 8027 **Street Resurfacing (Con't.)**
This continuously funded project calls for the annual repair, rehabilitation and resurfacing of several of the lower rated and deteriorated City streets. These are identified using the WISLR Street Rating List. The list is much longer than available funding, so the worst streets will be done first (see street listing in priority order on the following page).

PARKING LOTS & METERS PROJECTS

- 41 34-50 7075 **Land Acquisition Downtown**
This project provides funding for an opportunity purchase of land or property as it becomes available in the vicinity of the downtown for surface parking. Please note that an additional amount has been budgeted in TIF #4, to split the cost 50/50. This account will close. Council voted to move all of this cost to TIF #4.

PARKS PROJECTS

- 41 52-00 4724 **Donations – 3 Graces Fountain**
Funding from outside social organizations to restore the 3 Graces Fountain. See account 7048.
- 41 52-00 4725 **Donations – Cemetery Fencing**
Funding from outside entities to replace fencing around the old City Cemetery. See account 7103. This project is complete.

- 41 52-00 4830** **Sale of Parks Equipment**
The Utility Commission has offered to purchase the 11ft mower for the Wastewater Treatment Facility at book value.
- 41 52-00 7048** **3 Graces Fountain Rehabilitation**
The 3 Graces Fountain is in need of brick, plumbing and stone restoration. This project may be totally funded with donations. This project is complete.
- 41 52-00 7049** **Park Mower Replacement**
This project calls for the replacement of the 11 foot wide mower with a 14 – 16 ft. wide mower. The wider cut will help the Street Department mow the newly developed acreage at Veteran’s Memorial Park at the same staffing level as present. The sale of the old mower to the Utility has not yet taken place, but the new mower has been received.
- 41 52-00 7051** **Park Signs & Landscaping**
This project calls for upgrading and replacement of the City’s park signs with new freestanding carved signs with nominal landscaping at two locations every other year.
- 41 52-00 7052** **Trash Receptacles**
This project calls for the periodic (every other year) purchase of large, concrete trash receptacles to either replace or supplement those in the parks, particularly the lakefront.
- 41 52-00 7053** **Playground Equipment**
This continuously funded project will upgrade and replace play equipment in existing parks and purchase new equipment in the City’s newest park areas. This project is complete.
- 41 52-00 7102** **Four-Seasons Fencing**
The 4-Seasons Park has fencing in desperate need of repair and this project will replace the worst parts of it.
- 41 52-00 7103** **Cemetery Fencing**
The original City cemetery has fencing that needs to be replaced. This historic landmark houses the founders of the City and other important leaders of the time. Funds for this fence will be raised by outside parties interested in historic preservation. In order to finish the project, the budget was increased and the City’s portion of the project was increased. A portion of this project is being held until the spring of 2008.
- 41 52-00 8045** **4-Seasons Fencing (Con’t.)**
This project is the second part of CIP #7102 and will place fencing along walkways in the preserve to protect the fragile growth of natural plantlife along the paths.

- 41 52-00 8046** **Park Utility Vehicle w/Trailer**
A utility vehicle will be purchased to replace the old parking enforcement/park maintenance gator. The gator will be disposed of. Seasonal crews utilize the gator to haul equipment for special events, haul bark chips for placement around park trees, garbage pick-up, and picking up seaweed from the beach and shoreline. The gator is now 15 years old.
- 41 52-00 8048** **ADA Sidewalk Installation at Cobb Park**
A four-foot wide ADA compliant sidewalk will be installed from the adjacent parking lot to the restroom/shelter building.
- 41 52-00 8049** **Shelter Roof Replacement at Rushwood Park**
The roof will be replaced on the picnic open shelter at Rushwood Park as it has already lost several shingles.
- 41 52-00 8050** **4-Seasons Park Overlook Repairs**
The deck and framing will be repaired on the wooden overlook structure on the boardwalk in the wetlands. The overlook is used by park visitors and is a liability if not repaired soon.
- 41 52-00 8051** **Replace Park Benches**
Galvanized steel and aluminum ballfield fixed benches would be purchased and installed at Dunn and Rushwood Parks.
- 41 52-00 8052** **Playground Equipment (Con't)**
This continuously funded project will upgrade and replace play equipment in existing parks and purchase new equipment in the City's newest park areas.

LAKEFRONT PROJECTS

- 41 52-10 7070** **Main Pier Deck & Stringer Replacement**
This project calls for replacement of the deck stringers on the remaining main Riviera Docks pier. The decking, which hasn't been replaced in 15-20 years, was replaced on a phased-in basis by Gage Marine on the other main pier sections over the past 3-4 years.

CEMETERY PROJECTS

- 41 70-00 8135 Cemetery Heating Unit**
A subsidy payment to one of our component units for a heating unit for the back maintenance area of the Oak Hill Cemetery Office Building. This project was moved in 2007 to CIP # 7131.
- 41 70-00 8136 Garage Storage Building**
A subsidy payment to one of our component units for part of an 800 Sq. Ft. unheated structure with concrete slab for storage at Oak Hill Cemetery. This project was moved in 2007 to CIP #7132. This project is complete and fully paid.

LIBRARY PROJECTS

- 41 99-00 7095 Reference & Adult Fiction Shelving**
Six shelving units will be purchased for additional reference and adult fiction books.
- 41 99-00 7096 Library Roof Replacement**
On the flat roof, gypsum board will be installed, along with polystyrene insulation and a ballasted system. On the sloped roof, isocyanurate insulation will be installed, along with an adhered system, coating, flashings, gravel stop, scuppers and drain bar. This project is complete
- 41 99-00 7097 Furnaces & Air Conditioners**
Replacement of two furnaces and two air conditioners; all aged about 12 years.
- 41 99-00 7105 Sanitary Line Replacement**
The sewer lines at the library continue to cause problems in the interior of the building. It is planned to insert piping into the current lines.
- 41 99-00 7106 Electrical System Upgrade**
This older building is badly in need of an electrical upgrade and this will be done in 2007.
- 41 99-00 8125 CD & Swanson Center Shelving**
The Library wishes to add a shelving unit for the CD collection and a shelving unit in the Swanson Center for adult non-fiction, where housing for both collections are inadequate. One shelving unit will be 39" X 55" and the other will be 76" X 72" X 9".
- 41 99-00 8126 Exterior Stucco Soffit Paint**
The Library building exterior soffits need paint.

41 99-00 8127

Phone System Upgrade

The current phone system is outdated and does not facilitate optimal library service to patrons, the Lakeshore Library System and the SHARE Consortium. The entire building will be upgraded.

41 99-00 8128

Reference and Adult Fiction Shelving (Con't.)

A continuation of CIP #7095, six shelving units will be purchased for additional reference and adult fiction books. There will be three shelves that are 72" X 47" X 23.5" and three shelves that are 37" X 64".

41 99-00 8129

Window Blinds

The Library is looking to be more energy efficient with the purchase of new window blinds for the entire building. The current window blinds are over 30 years old.

41 99-00 8130

Electrical System Upgrades (Con't.)

A continuation of CIP #7106, this project will upgrade all electrical systems in the building.

41 99-00 8131

Furnaces & Air Conditioners (Con't.)

A continuation of CIP #7097, new furnaces and air conditioners throughout the building.

**City of Lake Geneva
5-Year Capital Improvement Plan
For the Years 2008 through 2012**

Introduction

Capital improvement programming and budgeting involves the development of a long-term plan for capital expenditures of a municipality. Capital expenditures include expenditures for buildings, land, major equipment, and other commodities that are of significant value and have a useful life of more than one year.

The Capital Improvement Plan (CIP) lists each proposed capital item to be undertaken, the year in which it will be started and the amount to be expended in each year. The capital improvement budget (CIB) is enacted annually based on the CIP. It encompasses enacting appropriations for the projects in the first year of the CIP, and may authorize necessary bond issues to fund the improvements.

Cost estimates may increase because of inflation or changing the scope of the project over time, so the CIP is updated annually, during the budget process, in order to make these kinds of adjustments and to add a year of programming to replace the year funded.

Financial Policies

1. The Capital Improvement Plan shall identify municipally-relevant projects that have a cost of more than \$1,000 for each item and have a useful life of more than one year (2006).
2. The Capital Improvement Plan will be financed by borrowing (obligating future revenues) or “pay-as-you-go”. This annual decision will be based on the following factors:
 - a. Type of Project – the projected useful life of the project will be a determinant. The life of the project should be at least as long as the term of any borrowing.
 - b. Cost of the Project – the greater the cost, the more justification for borrowing.
 - c. Funding Source – the degree of certainty that exists on the future level and availability of an alternate source of funds.
 - d. Fund Availability – if adequate fund balances are available, “pay-as-you-go” may be justified.

e. City Financial Position – issues such as the existing level of long-term indebtedness of the City, and overall financial condition should be considered.

f. Municipal Bond Market – the status of the market condition, such as interest rates, marketability of our municipal bonds, terms, etc.

g. City's Economic Philosophy – a determining factor.

3. The City shall utilize such debt instruments as are necessary to carry out the Capital Improvement Plan.

4. The CIP process will include all revenue sources that are available for capital expenditures. These shall include, but are not exclusive of, the following:

- | | |
|-----------------------------------|-----------------------------------|
| a. Property Taxes | f. Tax Increment Financing |
| b. Impact Fees, if applicable | (for TIF-eligible projects) |
| c. Parking Meter Receipts | g. Donations for special projects |
| d. State, Federal & County Grants | h. Special Assessments under |
| e. Participation with other Units | due process |
| of Government | i. Other sources |

5. For General obligation debt, the City will maintain a debt-to-equalized value ratio that is 20% more stringent than the debt limit imposed on local units of government by state law (see Debt Service Policy).

6. Where feasible, the City shall use all sources of revenue available before using local property taxes.

7. The City shall give priority to those projects that create demonstrated savings and/or revenue in the annual operating budgets.

8. Capital funds may be used to incur expenses to analyze the condition of the City's infrastructure, that is, studies, inspections, design proposals.

9. Where possible, the City will use revenue or other self-supporting bonds instead of general obligation bonds.

10. The length of the term of the bonds will not exceed the useful life of the assets and will be matched as closely as possible to bond buyer preference.

11. The City will not use long-term debt for current operations.

12. The City will make an effort to improve its bond rating prior to the need for additional capital.

13. Where possible, expenditures and funding sources shall be so arranged as to smooth out the property tax rate, therein avoiding significant fluctuations in property tax rates from year to year.
14. Major projects should be tied with special assessments where possible.

Project Selection

1. Any development of, or improvement to, physical facilities that will result in a minimum useful life of more than one year and costing more than \$1,000 is defined as a capital improvement (2006).
2. Projects should be selected based upon objective technical information, engineering plans or specifications where available, purchase proposals, appraisals, etc.
3. Projects should be favored that will contribute to an equitable distribution of service for facilities throughout the City.
4. Projects should be favored that will encourage quality private capital investment, improve the City's tax base, and improve job opportunities that create a "living wage".
5. Projects should be favored that will benefit the greatest number of City residents.
6. Project should be favored that will eliminate conditions detrimental to health, safety and general welfare of the community.
7. Projects should be favored that are cost effective in terms of capital outlay and probably operating costs. The expected benefits of a project should be weighed against its cost. Its potential maintenance cost, expected life and capital cost should be considered.
8. Projects should be favored that are coordinated with other public or private projects. The City shall give priority to those projects that have the necessary funding available to do integrated work. For example, a street reconstruction should be planned to occur with sanitary sewer rehab work.
9. Projects should be favored that have a positive environmental impact.

ORDINANCE NO. 06-12

By virtue of a referendum held on April 4, 2006, it is ordained as follows:

Section I. Article VI FINANCE , Section 2-345 Capital Improvement Referendum is created as follows:

Section 2-345 Capital Improvement Referendum

City capital expenditures of 1 million fifty thousand dollars or more

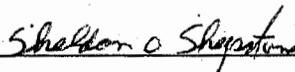
Prior to the start of any physical construction of any municipally financed (in whole or in part) project requiring a City capital expenditure which aggregates 1 million fifty thousand or more, the City Council shall submit to the electorate a binding referendum for approval of the project. Failure of the binding referendum shall preclude the City from proceeding with the project. The wording of any referendum shall provide the specific purpose, location and cost of the project. Nothing in this provision shall be construed to preclude the City from exercising its role in the planning or design of such publicly financed projects. The City shall be precluded from intentionally dividing up a project so that the total amount is less than 1 million fifty thousand dollars.

Section II. The existing Article VI. FINANCE, Section 2-345 Capital improvement referendum- City capital expenditures of \$1,000,000 or more is repealed by virtue of implication.

Section II

This ordinance shall be in full force and effect after its publication.

Dated this 15th day of June 2006



Sheldon O. Shepstone, Mayor

Attest:



Diana Dykstra, City Clerk

First Reading n/a
Second Reading n/a
Adoption Referendum 4/04/06
Publication 6/22/06

Resolution No: 06-R56

WHEREAS, the Common Council had approved a capitalization threshold of \$2,500 for City-purchased assets with a life of at least two years, for the purpose of determining what items would be budgeted as a capital project and tracked as a fixed asset; assets costing less than \$2,500 would be expended as operating, and

WHEREAS, the Common Council wishes to track assets costing less than \$2,500, that is, \$1,000 or more with a life of more than one year, thereby expending more in capital than in operating, and

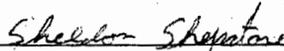
WHEREAS, the Common Council wishes to track land assets at a much lower cost, that is, \$1.00, thereby tracking all lands owned by the City.

BE IT THEREFORE RESOLVED, that the Common Council adopt this resolution creating a capitalization threshold for all assets, except land, with a life of more than one year, at \$1,000.

AND BE IT THEREFORE FURTHER RESOLVED, that the Common Council adopt this resolution creating a capitalization threshold for land of \$1.00.

Adopted this 11th day of September, 2006.

APPROVED:



Sheldon Shepstone, Mayor

ATTEST:



Diana Dykstra, City Clerk

CITY OF LAKE GENEVA
 CAPITAL IMPROVEMENT PROGRAM
 FOR THE PROGRAM YEAR 2008

CIP #	Priority #	Department/Project Description	2008 Projects Estimated Costs	2008 Funding Sources					Total Funding
				Levy	Debt	Grant	Existing Funds	Other*	
CITY HALL									
8001	4	Digital Document Storage	8,800		8,800				8,800
8003	2	New Server for Fundware	2,500		2,500				2,500
8006	2	Router & Patch Panel Replacement	3,000		3,000				3,000
8007	3	Portable Projector	1,200		1,200				1,200
8008	2	Website Upgrades	3,500		3,500				3,500
8009	2	Security Buttons	1,500		1,500				1,500
8010	3	General Ledger Software	45,000		45,000				45,000
8011	2	Council Chambers Upgrades	4,000		4,000				4,000
8012	3	Basement Shelving	2,500		2,500				2,500
8013	3	Replace Heat Exchangers	2,500		2,500				2,500
8014	2	Computer Replacement Program	4,800		4,800				4,800
Total City Hall			\$ 79,300	\$ -	\$ 79,300	\$ -	\$ -	\$ -	\$ 79,300
DPW									
8017	2	Replace #15 1990 11Ton Dump Truck	40,000		40,000				40,000
8018	2	Purchase New 5-Yd Dump Truck	105,000		105,000				105,000
8020	1	NIMS Radio Replacements	3,000		3,000				3,000
8021	3	Street Dept Retrofits	6,000		6,000				6,000
8022	1	Tree Replacement Program	20,000		20,000				20,000
8023	1	Storm Manhole Reconstruction	10,000		10,000				10,000
8024	1	Curb & Gutter Rehabilitation	50,000		50,000				50,000
8025	1	Thermoplastic Pavement Markings	10,000		10,000				10,000
8026	1	Alley Rehabilitation	15,000		15,000				15,000
8027	1	Street Resurfacing	250,000		250,000				250,000
Total DPW			\$ 509,000	\$ -	\$ 509,000	\$ -	\$ -	\$ -	\$ 509,000

CITY OF LAKE GENEVA
 CAPITAL IMPROVEMENT PROGRAM
 FOR THE PROGRAM YEAR 2008

CIP #	Priority #	Department/Project Description	2008 Projects Estimated Costs	2008 Funding Sources					Total Funding
				Levy	Debt	Grant	Existing Funds	Other*	
PARKS									
8045	1	Four-Seasons Fencing	1,250		1,250				1,250
8046	2	Park Utility Vehicle w/Trailer for Park Mtn	18,000		18,000				18,000
8048	1	ADA Sidewalk Installation (Cobb Park)	5,000		5,000				5,000
8049	2	Shelter Roof Replacement (Rushwood Pa	2,500		2,500				2,500
8050	3	4-Seasons Park Overlook Repairs	3,000		3,000				3,000
8051	7	Replace Park Benches	4,000		4,000				4,000
8052	1	Playground Equipment	5,000		5,000				5,000
		Total Parks	\$ 38,750	\$ -	\$ 38,750	\$ -	\$ -	\$ -	\$ 38,750
FIRE									
8061	3	Replace 1974 Mini-Pumper (Sinking Fund)	50,000				50,000		50,000
8062	4	Remodel Station #1 (Impact Fees)	15,000					15,000	15,000
8063	4	Ambulance Replacement (Sinking Fund)	30,000	30,000					30,000
8064	1	Protective Firefighting Clothing	5,000		5,000				5,000
8065	4	Hose	5,000		5,000				5,000
8066	5	Replacement of 1988 Aerial Ladder Truck (Sinking Fund)	100,000	100,000					100,000
		Total Fire	\$ 205,000	\$ 130,000	\$ 10,000	\$ -	\$ 50,000	\$ 15,000	\$ 205,000
POLICE									
8069	2	Paper Shredder	1,470		1,470				1,470
8070	2	Body Wire Recording System	2,300		2,300				2,300
8071	5	Leopold Mark 4 Illuminated Rifle Scope	1,150		1,150				1,150
8072	5	Blackhawk Entry Kit	1,250		1,250				1,250
8073	4	Pro-tech Ballistic Shield	2,200		2,200				2,200
8074	3	Rolocat Room Carpet	3,300		3,300				3,300
8075	1	Audio Video Room	14,500		14,500				14,500
8076	1	Copy Machine	6,760		6,760				6,760
8077	2	Trailer	1,400		1,400				1,400
8078	2	Evidence Barn	20,000				20,000		20,000
8079	1	Squad Car Replacement Program	58,900		58,900				58,900
8080	1	Computers - Replacement Program	10,300		10,300				10,300
		Total Police	\$ 123,530	\$ -	\$ 103,530	\$ -	\$ 20,000	\$ -	\$ 123,530

CITY OF LAKE GENEVA
 CAPITAL IMPROVEMENT PROGRAM
 FOR THE PROGRAM YEAR 2008

CIP #	Priority #	Department/Project Description	2008 Projects Estimated Costs	2008 Funding Sources					Total Funding
				Levy	Debt	Grant	Existing Funds	Other*	
LIBRARY									
8125	1	Compact Disc & Swanson Center Shelving	6,550		6,550				6,550
8126	1	Exterior Stucco Soffit Painting	1,900		1,900				1,900
8127	2	Phone System Upgrade	9,500		9,500				9,500
8128	1	Reference & Adult Fiction Shelving	6,070		6,070				6,070
8129	2	Window Blinds	5,375		5,375				5,375
8130	1	Electrical System Upgrade (Cont.)	4,200		4,200				4,200
8131	1	Furnaces & Air Conditioners	3,000		3,000				3,000
		Total Library	\$ 36,595	\$ -	\$ 36,595	\$ -	\$ -	\$ -	\$ 36,595
CEMETERY									
8135	1	Cemetery Heating Unit	10,000				10,000		10,000
8136	1	Garage Storage Building	16,545				9,545	7,000	16,545
		Total Cemetery	\$ 26,545	\$ -	\$ -	\$ -	\$ 19,545	\$ 7,000	\$ 26,545
		Total All General CIPs	\$ 1,018,720	\$ 130,000	\$ 777,175	\$ -	\$ 89,545	\$ 22,000	\$ 1,018,720
TIF #4 DOWNTOWN									
8099	1	Main Street Bridge Repair & Replacement	280,000					280,000	280,000
8044	1	Museum Roof Replacement	115,000					115,000	115,000
8137	1	Carpeting for addition	4,000					4,000	4,000
		Total TIF #4	\$ 399,000	\$ -	\$ -	\$ -	\$ -	\$ 399,000	\$ 399,000
		Total Capital Improvement Program	\$ 1,417,720	\$ 130,000	\$ 777,175	\$ -	\$ 89,545	\$ 421,000	\$ 1,417,720

CITY OF LAKE GENEVA
 CAPITAL IMPROVEMENT PLAN
 FOR THE PLAN YEARS 2008 - 2012

CIP #	Priority #	Department/Project Description	2008 Projects Estimated Costs	2008 Funding Sources					2009	2010	2011	2012	Total Project Cost
				Levy	Debt	Grant	Existing Funds	Other*					
CITY HALL													
8001	4	Digital Document Storage	8,800		8,800			8,800				\$ 8,800	
8003	2	New Server for Fundware	2,500				2,500	2,500				\$ 2,500	
8006	2	Router & Patch Panel Replacement	3,000				3,000	3,000				\$ 3,000	
8007	3	Portable Projector	1,200				1,200	1,200				\$ 1,200	
8008	2	Website Upgrades	3,500				3,500	3,500				\$ 3,500	
8009	2	Security Buttons	1,500		1,500			1,500				\$ 1,500	
8010	3	General Ledger Software	45,000		45,000			45,000	45,000			\$ 90,000	
8011	2	Council Chambers Upgrades	4,000				4,000	4,000	2,000			\$ 6,000	
8012	3	Basement Shelving	2,500		2,500			2,500				\$ 5,000	
8013	3	Replace Heat Exchangers	2,500		2,500			2,500	2,500	2,500		\$ 10,000	
8014	2	Computer Replacement Program	4,800		4,400		400	4,800	4,800	4,800	4,800	\$ 24,000	
8015	6	City Hall Copier									15,000	\$ 15,000	
Total City Hall			\$ 79,300	\$ -	\$ 64,700	\$ -	\$ 14,600	\$ 79,300	\$ 56,800	\$ 7,300	\$ 7,300	\$ 19,800	\$ 170,500
DPW													
8017	2		40,000		40,000			40,000				\$ 40,000	
8018	2	Replace #10 1980 5 Ton Dump Truck	105,000		105,000			105,000				\$ 105,000	
8020	1	Purchase New 5 Ton Dump Truck	3,000		3,000			3,000	3,000	3,000		\$ 9,000	
8021	3	MMR Radio Replacements	6,000		6,000			6,000	6,000	6,000	6,000	\$ 30,000	
8022	1	Street Dept Patrols	20,000		20,000			20,000	20,000	20,000	20,000	\$ 100,000	
8023	1	Tire Replacement Program	10,000		10,000			10,000	10,000	10,000	10,000	\$ 50,000	
8024	1	Storm Waterpipe Reconstruction	50,000		50,000			50,000	55,000	55,000	60,000	\$ 280,000	
8025	1	Cart & Coffer Rehabilitation	10,000		10,000			10,000	11,000	12,000	13,000	\$ 58,000	
8026	1	Thermographic Pavement Markings	15,000		15,000			15,000	15,000	20,000	20,000	\$ 90,000	
8027	1	Jake Rehabilitation	250,000		250,000			250,000	250,000	300,000	350,000	\$ 1,450,000	
8028	4	Street Resurfacing							10,000			\$ 10,000	
8029	3	Neighborhood Drainage Improvements							40,000			\$ 40,000	
8030	4	Replace #10 1980 5 Ton Dump Truck								25,000		\$ 25,000	
8031	4	Replace #10 1980 5 Ton Police Truck								50,000		\$ 50,000	
8032	4	Street Dept Parking Lot Paving									40,000	\$ 40,000	
8033	5	Replace #10 1980 5 Ton Dump Truck									10,000	\$ 10,000	
8034	5	Replace 1982 Air Compressor									35,000	\$ 35,000	
8035	4	Replace 2001 25 Ton Cart Leaf Vacuum								35,000	35,000	\$ 105,000	
8036	4	Replace 1980 5 Ton Dump Truck #21								100,000	100,000	\$ 200,000	
8037	3	WFlow (5 yr Sinking)									55,000	\$ 115,000	
8038	3	Replace 2002 Street Sweeper (5 yr Sinking)									35,000	\$ 75,000	
8039	5	WFlow (5 yr Sinking)									50,000	\$ 50,000	
8040	5	WFlow (5 yr Sinking)									30,000	\$ 30,000	
8041	3	Replace 1980 Brush Chopper									200,000	\$ 200,000	
8042	3	Replace 1980 Traffic Signal (at Boardman)									200,000	\$ 200,000	
Total DPW			509,000	\$ -	\$ 509,000	\$ -	\$ -	\$ 509,000	\$ 420,000	\$ 636,000	\$ 638,000	\$ 1,194,000	\$ 3,397,000

CITY OF LAKE GENEVA
CAPITAL IMPROVEMENT PLAN
FOR THE PLAN YEARS 2008 - 2012

CIP #	Priority #	Department/Project Description	2008 Projects Estimated Costs	2008 Funding Sources					2009	2010	2011	2012	Total Project Cost	
				Levy	Debt	Grant	Existing Funds	Other*						Total Funding
PARKS														
8045	1	Ford-Sanders Fencing	1,250		1,250								\$ 1,250	
8046	2	Park Utility Vehicle w/Trailer for Park Mtn	18,000		18,000								\$ 18,000	
8048	1	Rock Sawadek Installation (Cobb Park)	5,000		5,000								\$ 5,000	
8049	2	Stellar Roof Replacement (Rustwood Park)	2,500				2,500						\$ 2,500	
8050	3	8 Season Park Overlook Signage	3,000		3,000								\$ 3,000	
8051	7	Replace Park Benches	4,000		4,000								\$ 4,000	
8052	1	Playground Equipment	5,000				5,000		4,000				\$ 9,000	
8053	3	Park System 22 Riding Lawn Mower						8,000					\$ 8,000	
8054	3	Shutdown Park Signage & Fencing (80% Complete)						150,000					\$ 150,000	
8055	4	Portals 7 Buffers						7,000			8,000		\$ 15,000	
8056	1	Park Signs and Landscaping						2,500			2,500		\$ 5,000	
8057	2	Trash Enclosures						4,000			4,000		\$ 8,000	
8060	5	8-Season Park Parking Lot Grading & Drainage										3,000	\$ 3,000	
Total Parks			\$ 38,750	\$ -	\$ 31,250	\$ -	\$ 7,500	\$ -	\$ 38,750	\$ 176,500	\$ 9,000	\$ 20,500	\$ 9,000	\$ 253,750
FIRE														
8061	3	Replace 1000 GPM Pump (Garling Fund)	50,000		26,725		23,275		50,000	50,000			\$ 100,000	
8062	4	Remodel Station #1 (Impact Fund)	15,000					15,000	15,000	15,000	15,000		\$ 60,000	
8063	4	Apparatus Replacement (Garling Fund)	30,000	30,000				30,000	30,000	30,000	20,000		\$ 140,000	
8064	1	Protective Firefighting Clothing	5,000		5,000			5,000	10,000	10,000	5,000		\$ 40,000	
8065	4	Fire	5,000		5,000			5,000	5,000	5,000	5,000		\$ 25,000	
8066	5	Replacement of 1998 Ford L-Series Truck (Garling Fund)	100,000	100,000				100,000	100,000	100,000	100,000		\$ 500,000	
8067	5	Apparatus Replacement (plus additional parking fund) - Fire Truck						50,000	50,000	50,000			\$ 150,000	
8068	10	Warrant 10 Stationing Mtn. Year 2							10,000				\$ 10,000	
Total Fire			\$ 205,000	\$ 130,000	\$ 36,725	\$ -	\$ 23,275	\$ 15,000	\$ 205,000	\$ 260,000	\$ 220,000	\$ 210,000	\$ 130,000	\$ 1,025,000
POLICE														
8069	2	Paper Shredder	1,468		1,468								\$ 1,468	
8070	2	Body Worn Recording System	2,300		2,300								\$ 2,300	
8071	5	Language Mark & Burroated Rifle Range	1,150		1,150								\$ 1,150	
8072	5	Blackhawk City Rd	1,250		1,250								\$ 1,250	
8073	4	Proton Station Sign	2,200		2,200								\$ 2,200	
8074	3	Stitcher from Carpet	3,300		3,300								\$ 3,300	
8075	1	Audio Video Room	14,500		14,500								\$ 14,500	
8076	1	Cop Machine	6,758		6,758								\$ 6,758	
8077	2	Trailer	1,400		1,400								\$ 1,400	
8078	2	Evidence Barn	20,000				20,000		20,000	5,000			\$ 25,000	
8079	1	Squad Car Replacement Program	58,900		58,900				58,900	56,000	84,000	91,000	60,000	\$ 349,900
8080	1	Computer - Replacement Program	10,300		10,300				10,300	7,500	7,500	7,500	7,500	\$ 40,300
8081	5	Video Mapping System								6,000				\$ 6,000
8082	2	Mobile Camera System							17,500	17,500				\$ 35,000
8083	1	Portable Radio							9,000	9,000				\$ 18,000
8084	1	Cellphone							10,000	10,000	10,000			\$ 30,000
8085	2	Office Furniture							4,000	4,000	4,000	4,000		\$ 16,000
8086	1	Radio System Replacement								25,000	25,000	25,000		\$ 75,000
Total Police			\$ 123,526	\$ -	\$ 103,526	\$ -	\$ 20,000	\$ -	\$ 123,526	\$ 115,000	\$ 157,000	\$ 137,500	\$ 96,500	\$ 629,526

CITY OF LAKE GENEVA
 CAPITAL IMPROVEMENT PLAN
 FOR THE PLAN YEARS 2008 - 2012

CIP #	Priority #	Department/Project Description	2008 Projects Estimated Costs	2008 Funding Sources					2009	2010	2011	2012	Total Project Cost	
				Levy	Debt	Grant	Existing Funds	Other*						Total Funding
TIF #4 DOWNTOWN														
8099	1	Main Street Bridge Repair & Replacement	280,000					280,000	280,000				\$ 280,000	
8044	1	Museum Roof Replacement	115,000					115,000	115,000				\$ 115,000	
8137	1	Carpeting for addition	4,000					4,000	4,000				\$ 4,000	
Total TIF #4			\$ 399,000	\$ -	\$ -	\$ -	\$ -	\$ 399,000	\$ 399,000	\$ -	\$ -	\$ -	\$ 399,000	
LIBRARY														
8125	1	Computer Class & Seminar Center Shelving	6,550		6,550				6,550				\$ 6,550	
8126	1	Exterior Stucco Soffit Painting	1,900		1,900				1,900				\$ 1,900	
8127	2	Phone System Upgrade	9,500		9,500				9,500				\$ 9,500	
8128	1	Refrigerator & Food Section Shelving	6,070		6,070				6,070				\$ 6,070	
8129	2	Window Blinds	5,375		5,375				5,375				\$ 5,375	
8130	1	Electrical System Upgrade (Clerk)	4,200		4,200			4,200	4,200				\$ 8,400	
8131	1	Furnace & Air Conditioners	3,000		3,000			3,000	3,000	3,000			\$ 9,000	
8132	3	Carpeting							15,000				\$ 15,000	
8133	3	Plumbing - Toilet							2,000				\$ 2,000	
8134	3	Roofing, Expansion & Renovation								3,000,000			\$ 3,000,000	
Total Library			\$ 36,595	\$ -	\$ 36,595	\$ -	\$ -	\$ -	\$ 36,595	\$ 24,200	\$ 3,003,000	\$ -	\$ -	\$ 3,063,795
CEMETERY														
8135	1	Cemetery Heating Unit	10,000				10,000		10,000				\$ 10,000	
8136	1	Garage Storage Building	16,545				9,545	7,000	16,545				\$ 16,545	
Total Cemetery			\$ 26,545	\$ -	\$ -	\$ -	\$ 19,545	\$ 7,000	\$ 26,545	\$ -	\$ -	\$ -	\$ 26,545	
Total All CIPs			\$ 1,417,716	\$ 130,000	\$ 781,796	\$ -	\$ 84,920	\$ 421,000	\$ 1,417,716	\$ 1,052,500	\$ 4,032,300	\$ 1,013,300	\$ 1,449,300	\$ 8,965,116

**Division: 02 - City of Lake Geneva
Parking - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Parking Lots & Meters

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
34 50 -						
42 34 50 4633 - PARKING METER COLLECTIONS	424,784.30	425,000.00	375,000.00	375,000.00	420,000.00	420,000.00
42 34 50 4634 - PARKING METER TICKETS	214,111.33	220,000.00	325,000.00	325,000.00	200,000.00	200,000.00
42 34 50 4635 - PRKG METER TICKETS-COLL.	21,972.94	22,000.00	0.00	15,000.00	15,385.00	15,385.00
42 34 50 4636 - PARKING PERMIT STICKERS	1,754.01	2,000.00	2,000.00	7,000.00	7,000.00	7,000.00
42 34 50 4637 - PARKING LOT PERMITS	3,981.02	4,000.00	3,800.00	3,800.00	3,800.00	3,800.00
42 34 50 4638 - Business Class Parking Passes	0.00	0.00	150.00	150.00	150.00	150.00
42 34 50 4639 - Online Convenience Fees	1,816.25	2,400.00	3,000.00	3,000.00	3,000.00	3,000.00
42 34 50 4910 - APPL OF PRIOR YR	0.00	0.00	(79,967.00)	0.00	0.00	(75,000.00)
Total Revenue	668,419.85	675,400.00	628,983.00	728,950.00	649,335.00	574,335.00
42 34 50 5120 - PARKING METERS WAGES	110,857.00	140,000.00	176,140.00	176,140.00	150,000.00	150,000.00
42 34 50 5132 - PARKING METERS HEALTH INS	0.00	0.00	0.00	0.00	21,230.00	21,230.00
42 34 50 5134 - PARKING METERS LIFE	104.96	110.00	205.00	0.00	0.00	0.00
42 34 50 5136 - PARKING METERS	8,199.48	8,200.00	7,370.00	7,370.00	9,750.00	9,750.00
42 34 50 5138 - PRKNG METERS UNIFORM	723.67	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
42 34 50 5152 - PARKING METERS SOCIAL	8,536.42	10,710.00	13,475.00	13,475.00	11,000.00	11,000.00
42 34 50 5216 - Professional Services	6,400.65	6,410.00	5,000.00	5,000.00	5,000.00	5,000.00
42 34 50 5220 - PARKING LOT PLANTING	9,749.80	10,000.00	8,000.00	8,000.00	8,000.00	8,000.00
42 34 50 5221 - TELEPHONE EXPENSE	1,567.66	1,900.00	2,000.00	2,000.00	2,000.00	2,000.00
42 34 50 5250 - PARKING METERS REPAIRS	2,243.74	2,500.00	2,800.00	2,800.00	2,800.00	2,800.00
42 34 50 5265 - POLICE DEPT SERVICES	2,280.00	2,670.00	2,670.00	2,670.00	2,670.00	2,670.00
42 34 50 5310 - PARKING METERS OFFICE	436.54	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
42 34 50 5312 - POSTAGE-PARKING METERS	29.64	100.00	500.00	500.00	500.00	500.00
42 34 50 5313 - Worker's Compensation Insuranc	2,369.00	2,369.00	2,369.00	2,369.00	3,110.00	3,110.00
42 34 50 5314 - Liability & Property Insurance	2,354.00	2,354.00	2,354.00	2,354.00	2,175.00	2,175.00
42 34 50 5340 - OPERATING SUPPLIES-TICKETS	2,232.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
42 34 50 5341 - VEHICLE SUPPLIES-FUEL, OIL	1,029.38	1,200.00	900.00	1,900.00	1,900.00	1,900.00
42 34 50 5399 - PARKING METERS MISC	263.36	400.00	500.00	500.00	500.00	500.00
42 34 50 5850 - Parking Lot Maintenance	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00

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**Division: 02 - City of Lake Geneva
Parking - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Parking Lots & Meters

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
42 34 50 5870 - OUTLAY-PARKING METERS	9,900.00	9,900.00	10,000.00	9,000.00	9,000.00	9,000.00
42 34 50 5940 - TRANSFER TO CAPITAL	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00
42 34 50 5950 - TRANSFER TO GENERAL FUND	235,000.00	235,000.00	235,000.00	0.00	335,000.00	335,000.00
42 34 50 5955 - TRANSFER FROM RESERVE TO	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00
Total Expenditure	554,277.30	593,323.00	628,983.00	243,778.00	574,335.00	574,335.00
Excess Revenue over (under) Expenditures						
for 34 50 -	114,142.55	82,077.00	1,257,966.00	485,172.00	75,000.00	1,148,670.00
Grand Total Revenues	668,419.85	675,400.00	628,983.00	728,950.00	649,335.00	574,335.00
Grand Total Expenditures	554,277.30	593,323.00	628,983.00	243,778.00	574,335.00	574,335.00
Grand Excess Revenue over (under)	114,142.55	82,077.00	0.00	485,172.00	75,000.00	0.00

PARKING METERS

42 34-50

4633 PARKING METER COLLECTIONS

Revenue collected from the parking meters, less the 5.5% sales tax.

4634 PARKING METER TICKETS

Revenue received from tickets issued for parking beyond the amount paid for in a meter, for not putting money in a meter, for parking beyond the time limit allowed for from the resident parking stickers, the non-resident property owner parking stickers, or senior citizen parking stickers, or, during free parking season, for parking longer than the allotted time.

4635 PARKING METER TICKETS-COLL. AGENCY

Revenue received from the collection agency hired by the City to enforce payment of parking tickets that are uncollectible by City means. In 2008, the collection agent in HE Stark Collection Agency.

4636 PARKING PERMIT STICKERS

A fee charged to Walworth County residents for a parking sticker.

4637 PARKING LOT PERMITS

A fee charged for annual use of the City's parking lots, net of 5.5% sales taxes.

4638 BUSINESS CLASS PARKING PASSES

A fee charged businesses for special parking. A small amount of revenue is anticipated.

4639 ONLINE CONVENIENCE FEES

A charge from an online customer for use of the internet service for paying parking tickets.

4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS

Unreserved equity from prior years, carried over and applied to the new budget.

5120 PARKING METERS WAGES

Wages for the Parking Meter Supervisor, part time office personnel, and part time meter readers as well as one person from Police dispatch to assist the clerical processes.

- 5134 **PARKING METERS LIFE INSURANCE**
Life insurance premiums for Parking Meter personnel that are eligible for life insurance coverage.
- 5132 **PARKING METERS HEALTH INSURANCE**
As a Special Revenue Fund, the Parking Lots & Meters Fund is allocated their proportionate share, by an estimated premium rate, as a journal entry on a periodic basis.
- 5136 **PARKING METERS RETIREMENT FUND**
10.6% of the Parking Meter personnel wages for those employees eligible for retirement benefits.
- 5138 **PARKING METERS UNIFORM ALLOWANCE**
Cost of uniforms and boots or shoes for Meter Supervisor and part time meterpersons.
- 5152 **PARKING METERS SOCIAL SECURITY**
7.65% of wages.
- 5216 **PROFESSIONAL SERVICES**
This will cover contracts for services rather than purchases of equipment.
- 5220 **PARKING LOT PLANTING SERVICES**
Costs of flower bed maintenance contract in the Geneva Street Parking lot.
- 5221 **TELEPHONE EXPENSES**
Telephone expenses specific to the Meter Department and 10% of the lease expense for the City Hall phone system.
- 5250 **PARKING METERS REPAIRS**
Cost of repairs and maintenance to all equipment used in the Parking Meter Department. This includes meters, office equipment, and repairs as a result of damage or vandalism.
- 5265 **POLICE DEPARTMENT SERVICES**
Costs associated with the Police Department for running license plates on tickets.
- 5310 **PARKING METERS OFFICE SUPPLIES**
Envelopes, ink stamps, stamp pads, pens, pencil, notebooks, and any other supply used specifically by the Parking Meter Department.
- 5312 **POSTAGE-PARKING METERS**
Cost of postage, generally for mailing letters requesting payment of parking meter tickets.

5313 WORKER'S COMPENSATION INSURANCE

As a Special Revenue Fund, the Parking Lots & Meters Fund is allocated their proportionate share as a journal entry on a periodic basis.

5314 LIABILITY AND PROPERTY INSURANCE

As a Special Revenue Fund, the Parking Lots & Meters Fund is allocated their proportionate share as a journal entry on a periodic basis.

5340 OPERATING SUPPLIES-TICKETS

Cost of tickets.

5341 VEHICLE SUPPLIES, FUEL, OIL, ETC.

Gas use, fuel, etc. specific to the meter department vehicles.

5399 PARKING METERS MISC EXPENSES

Any expense not specified in any other category.

5850 PARKING LOT MAINTENANCE

Capital improvement items specific to parking lot development or maintenance.

5870 OUTLAY-PARKING METERS

Replacement of meters or other items that may be needed.

5940 TRANSFER TO CAPITAL PROJECTS

Transfer of costs for capital improvements which benefit the Meter fund.

5950 TRANSFER TO GENERAL FUND

Transfers to the General Fund for property tax relief.

5955 TRANSFER FROM PARKING RESERVE

Additional transfer of funds to the General Fund.

**Division: 02 - City of Lake Geneva
ImpactFe - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Impact Fees CIP Fund

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
00 00 - General						
45 00 00 4422 - FIRE DEPT. IMPACT FEES	7,936.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
45 00 00 4452 - PARK IMPACT FEES	6,797.00	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00
45 00 00 4811 - INTEREST EARNED	7,415.56	7,500.00	1,500.00	1,500.00	1,500.00	1,500.00
45 00 00 4910 - Application of Prior Years	0.00	0.00	18,500.00	18,500.00	18,500.00	33,500.00
Total Revenue	22,148.56	26,500.00	40,000.00	40,000.00	40,000.00	55,000.00
45 00 00 5961 - Park Impact Expenditures	43,971.33	45,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total Expenditure	43,971.33	45,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Excess Revenue over (under) Expenditures						
for 00 00 - General	(21,822.77)	(18,500.00)	80,000.00	80,000.00	80,000.00	15,000.00

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 DIVISION 02 CITY OF LAKE GENEVA

**Division: 02 - City of Lake Geneva
ImpactFe - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Impact Fees CIP Fund

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
22 00 - General						
45 22 00 8062 - Remodel station #1	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
Total Expenditure	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
Excess Revenue over (under) Expenditures						
for 22 00 - General	0.00	0.00	0.00	(15,000.00)	(15,000.00)	(15,000.00)
Grand Total Revenues	22,148.56	26,500.00	40,000.00	40,000.00	40,000.00	55,000.00
Grand Total Expenditures	43,971.33	45,000.00	40,000.00	55,000.00	55,000.00	55,000.00
Grand Excess Revenue over (under)	(21,822.77)	(18,500.00)	0.00	(15,000.00)	(15,000.00)	0.00

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IMPACT FEES

45 00-00

4422 FIRE DEPARTMENT IMPACT FEES

Fees collected on new construction in designated areas for Fire Department Impact. This amount of \$310 per unit can be used for Fire Department improvements only.

4452 PARK IMPACT FEES

Fees collected on new construction. In original districts the fee is \$50. In the new designated areas this fee is \$230 per unit.

4811 INTEREST EARNED

Fees collected are deposited in the State Local Government Investment Pool, segregated by type of impact fee.

4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS

Unreserved equity from prior years, carried over and applied to the new budget.

5961 PARK IMPACT EXPENDITURES

Eligible expenditures only.

8062 REMODEL STATION #1

The Fire Department has accumulated a large sum from the collection of impact fees and wishes to use the fund to remodel the current meeting room to provide a day room, a sleeping area, a kitchen area, and provide updated audio/visual equipment in anticipation of having station staffing on a daily basis. It is anticipated that this project will run over four years.

**Division: 02 - City of Lake Geneva
8Library - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Library

Account Number and Description	YTD 10/31/07	Est 12/31/07	2007 Budget	2008 Dept	Committee	Council
00 00 - General						
99 00 00 4111 - General Property Tax Levy	410,000.00	410,000.00	410,000.00	422,300.00	422,300.00	422,300.00
99 00 00 4512 - LIBRARY FINES AND FEES	11,753.49	13,325.00	13,325.00	13,325.00	13,325.00	13,325.00
99 00 00 4731 - KENOSHA COUNTY REVENUES	3,632.00	3,630.00	3,630.00	4,236.00	4,240.00	4,240.00
99 00 00 4732 - RACINE COUNTY REVENUES	6,275.50	6,275.00	6,275.00	4,242.00	4,295.00	4,295.00
99 00 00 4733 - WALWORTH COUNTY	186,461.00	186,460.00	186,460.00	191,837.00	191,840.00	191,840.00
99 00 00 4734 - WAUKESHA COUNTY	35.50	35.00	35.00	72.00	75.00	75.00
99 00 00 4735 - ROCK COUNTY (ARROWHEAD)	44.00	40.00	40.00	70.00	70.00	70.00
99 00 00 4811 - INTEREST EARNED	560.08	1,200.00	2,400.00	2,400.00	2,400.00	2,400.00
99 00 00 4812 - Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00
99 00 00 4813 - Investment Sales Gains/Losses	0.00	0.00	0.00	0.00	0.00	0.00
99 00 00 4814 - Portfolio Gains/Losses	0.00	0.00	0.00	0.00	0.00	0.00
99 00 00 4892 - Donations	0.00	0.00	0.00	0.00	0.00	0.00
99 00 00 4910 - APPL. OF PR YR	0.00	0.00	46,940.00	59,797.00	61,165.00	61,165.00
Total Revenue	618,761.57	620,965.00	669,105.00	698,279.00	699,710.00	699,710.00
99 00 00 5110 - LIBRARY PAYROLL	312,483.37	320,000.00	340,000.00	350,200.00	350,200.00	350,200.00
99 00 00 5132 - HEALTH/DENTAL INSURANCE	47,850.00	52,860.00	52,860.00	73,634.00	73,635.00	73,635.00
99 00 00 5134 - LIFE INSURANCE	1,060.56	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
99 00 00 5136 - RETIREMENT FUND	27,652.38	35,630.00	35,630.00	37,121.00	37,125.00	37,125.00
99 00 00 5137 - LIBRARY DISABILITY PREMIUMS	1,796.08	1,960.00	1,960.00	1,960.00	1,960.00	1,960.00
99 00 00 5152 - LIBRARY SOCIAL SECURITY	24,348.12	26,210.00	26,210.00	26,965.00	26,965.00	26,965.00
99 00 00 5211 - GENERAL ADMIN EXPENSES	4,548.11	6,000.00	10,000.00	6,250.00	6,250.00	6,250.00
99 00 00 5221 - LIBRARY TELEPHONE/PAGER	4,342.56	4,767.00	3,800.00	4,500.00	4,500.00	4,500.00
99 00 00 5222 - LIBRARY UTILITIES	20,292.52	22,990.00	22,000.00	23,100.00	23,100.00	23,100.00
99 00 00 5250 - LIBRARY BLDG REPAIR & MAINT	31,524.23	31,530.00	23,000.00	23,700.00	23,700.00	23,700.00
99 00 00 5310 - LIBRARY OFFICE SUPPLIES	1,735.18	1,740.00	4,000.00	2,000.00	2,000.00	2,000.00
99 00 00 5312 - LIBRARY POSTAGE	924.53	930.00	1,000.00	750.00	750.00	750.00
99 00 00 5313 - WORKERS COMP INSURANCE	858.00	858.00	900.00	858.00	1,125.00	1,125.00
99 00 00 5314 - LIABILITY & PROPERTY	6,054.00	6,054.00	4,500.00	6,054.00	6,170.00	6,170.00

**Division: 02 - City of Lake Geneva
8Library - 2008**

ID Type: A - (Financial Reporting System)
 Budget Period: 1/1/2008 - 12/31/2008
 Report Type: Revenue & Expense
 Historical Period: 1/31/2007 - 12/31/2007
 Report Description: Library

Account Number and Description	YTD 10/31/07	Est. 12/31/07	2007 Budget	2008 Dept	Committee	Council
99 00 00 5332 - STAFF CONTINUING	814.70	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
99 00 00 5410 - LIBRARY ADULT MATERIALS	49,825.60	50,000.00	49,395.00	50,880.00	50,880.00	50,880.00
99 00 00 5411 - LIBRARY YOUTH MATERIALS	12,446.82	12,500.00	15,000.00	15,450.00	15,450.00	15,450.00
99 00 00 5412 - LIBRARY MAGAZINES &	10,958.18	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00
99 00 00 5413 - LIBRARY REFERENCE	7,513.06	8,000.00	10,000.00	5,000.00	5,000.00	5,000.00
99 00 00 5414 - LIBRARY NONPRINT	12,594.16	12,600.00	10,000.00	12,000.00	12,000.00	12,000.00
99 00 00 5416 - Use of Donated Funds	0.00	0.00	0.00	0.00	0.00	0.00
99 00 00 5510 - LIBRARY SIRSI,OCLC,LLS &	13,256.38	13,600.00	13,600.00	13,600.00	13,600.00	13,600.00
99 00 00 5511 - LIBRARY CIRCULATION	2,081.38	2,700.00	3,200.00	3,000.00	3,000.00	3,000.00
99 00 00 5512 - LIBRARY PROCESSING	5,769.89	5,800.00	5,000.00	5,000.00	5,000.00	5,000.00
99 00 00 5514 - LIBRARY COMPUTER	9,626.30	10,000.00	11,000.00	10,000.00	10,000.00	10,000.00
99 00 00 5515 - LIBRARY COMPUTER	3,428.42	3,500.00	3,550.00	2,000.00	2,000.00	2,000.00
99 00 00 5532 - LIBRARY EQUIP LEASES &	6,899.61	9,000.00	9,000.00	10,800.00	10,800.00	10,800.00
Total Expenditure	620,684.14	652,729.00	669,105.00	699,322.00	699,710.00	699,710.00
Excess Revenue over (under) Expenditures						
for 00 00 - General	(1,922.57)	(31,764.00)	1,338,210.00	(1,043.00)	1,399,420.00	1,399,420.00
Grand Total Revenues	618,761.57	620,965.00	669,105.00	698,279.00	699,710.00	699,710.00
Grand Total Expenditures	620,684.14	652,729.00	669,105.00	699,322.00	699,710.00	699,710.00
Grand Excess Revenue over (under)	(1,922.57)	(31,764.00)	0.00	(1,043.00)	0.00	0.00

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PUBLIC LIBRARY

99 00-00

4111 GENERAL PROPERTY TAX LEVY

The portion of the general tax levy that was allocated to the Library System operations budget.

4512 LIBRARY FINES & FEES

Revenues generated from late fees for book returns and other materials.

4621 LIBRARY MISCELLANEOUS REVENUES

Revenues from other sources.

4731 KENOSHA COUNTY REVENUES

A cost-share program with Kenosha County to help fund operations of the Library.

4732 RACINE COUNTY REVENUES

A cost-share program with Racine County to help fund operations of the Library.

4733 WALWORTH COUNTY REVENUES

A cost-share program with Walworth County to help fund operations of the Library.

4734 WAUKESHA COUNTY REVENUES

A cost-share program with Waukesha County to help fund operations of the Library.

4735 ARROWHEAD LIBRARY SYSTEM (ROCK COUNTY) REVENUES

A cost-share program with Rock County to help fund operations of the Library.

4750 TRANSFER FROM GENERAL FUND

Previously used to transfer tax levy. Now the levy is recognized as levy.

4811 INTEREST INCOME

Funds for the Library at the Local Government Investment Pool earn interest.

4812 DIVIDEND INCOME

Income from investments within the donated accounts.

- 4813 INVESTMENT SALES GAINS/LOSSES**
These are the gains and losses that occur when investments are sold.
- 4814 PORTFOLIO GAINS/LOSSES**
These gains and losses come about from the fluctuations in the portfolio valuation.
- 4892 DONATIONS – LIBRARY**
Moneys received by the Library from outside entities to purchase books and other unrestricted purposes are deposit.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**
Unreserved equity from prior years, carried over and applied to the new budget.
- 5110 LIBRARY PAYROLL**
Salary and wages of all library employees
- 5132 HEALTH & DENTAL INSURANCE**
The Library Board recently (Nov. 9, 2006) voted to give fulltime employees full health and dental coverage, as offered by the City. Previously, only health and dental at the single rate could be obtained.
- 5134 LIFE INSURANCE**
Any employee who has earned over 600 hours in a rolling 12-month period is automatically enrolled in the WRS retirement system. Being eligible for WRS retirement also makes you eligible for life insurance, although some restrictions to additional units apply.
- 5136 RETIREMENT**
Any employee who has earned over 600 hours in a rolling 12-month period is automatically enrolled in the WRS retirement system. The City is charged 10.6% of the employees' salaries for this benefit.
- 5137 LIBRARY DISABILITY PREMIUMS**
Shenandoah Life Insurance carries the City's disability insurance.
- 5152 LIBRARY SOCIAL SECURITY**
The Library covers the employer share of FICA, or 7.65% of the employees' salaries.
- 5211 GENERAL ADMINISTRATIVE EXPENSES**
General operations expenses that are not categorized.

- 5221 LIBRARY TELEPHONE & PAGERS**
All phones (hardwired and cellular) which are used in connection with the Library.
- 5222 LIBRARY UTILITIES**
Gas, electric, water and sewer utilities are all paid here.
- 5226 LIBRARY BUILDING & KITCHEN SUPPLY**
Supplies for the building, such as, bathroom supplies, floor cleaners, and kitchen supplies.
- 5241 LIBRARY ROOF REPAIRS**
This account will be used only as needed. In 2007, a new roof was placed on the Library Building.
- 5250 LIBRARY BUILDING REPAIR & MAINTENANCE**
Other areas of the building will need repairs and maintenance.
- 5310 LIBRARY OFFICE SUPPLIES**
General Library office supplies.
- 5312 LIBRARY POSTAGE**
General postage for mailing late notices, promotional materials and books through interlibrary loan.
- 5313 WORKERS COMPENSATION INSURANCE**
For employee-related work injury.
- 5314 LIABILITY & PROPERTY INSURANCE**
General liability and property insurance are expensed here.
- 5332 STAFF CONTINUING EDUCATION**
The cost of seminars, training of employees.
- 5410 LIBRARY ADULT MATERIALS**
Materials purchased for the benefit of the public and for their use, such as adult fiction and non-fiction books.
- 5411 LIBRARY YOUTH MATERIALS**
Materials purchased for the benefit of the public and for their use, such as younger-aged fiction and non-fiction books.

- 5412 LIBRARY MAGAZINES & NEWSPAPERS**
Periodicals purchased for the benefit of the public and for their use.
- 5413 LIBRARY REFERENCE MATERIALS**
Reference materials, such as, encyclopedias, Who's Who in America, etc. for the benefit of the public and for their use.
- 5414 LIBRARY NONPRINT MATERIALS**
Non print materials are purchased for the benefit of the public and for their use, such as audiobook cassette tapes and CDs, art, toys and games, etc.
- 5415 LIBRARY PROGRAMS**
The Library frequently puts on educational programs for all ages as a way to educate the public about the Library.
- 5416 USE OF DONATED FUNDS**
Donated funds need to be tracked to verify bank balances and show to donors that the money has been spent appropriately.
- 5510 LIBRARY SIRSI, OCLC, LLS & OTHER**
Annual maintenance and updating services and placements.
- 5511 LIBRARY CIRCULATION SUPPLIES**
Supplies purchased for the check out area.
- 5512 LIBRARY PROCESSING SUPPLIES**
Supplies purchased that are used to get a book or other materials ready for public use.
- 5514 LIBRARY COMPUTER HARDWARE**
The Library provides computer access to the public and has computers that employees use for the betterment of the Library.
- 5515 LIBRARY COMPUTER SOFTWARE**
The computer software purchased is for the public use and separate software is available to employees.
- 5532 LIBRARY EQUIPMENT LEASES & MAINTENANCE**
Some of the larger pieces of equipment at the library are leased, such as the Panasonic Copier. Also, the maintenance agreements and toner purchases are paid here.

The Budget Process

The National Advisory Council on State & Local Budgeting defines the budget process as “activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.” Also, “The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.” These two quotes came from *Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting*, a handbook presented by the National Advisory Council on State & Local Budgeting, a collaborative effort of the GFOA (Governmental Finance Officers Association) and others. The handbook goes on to describe the Four Principles of the Budget Process:

1. Establish broad goals to guide government decision making
2. Develop approaches to achieve these goals
3. Develop a budget consistent with approaches to achieve goals
4. Evaluate performance and make adjustments

Obviously, the budget process is very goal-oriented, looking at inputs and outcomes, and what the stakeholder is getting for his/her tax dollar. Below is a short outline of the budget process for the City of Lake Geneva. Let it be known that the budget process is dynamic, and is repeated annually, making the look-back an important part of the process.

The City's Current Budget Process

City Council members and staff get together to identify opportunities and challenges for governmental services, capital assets and management. They review current financial policies and develop or update them. This year, the City is looking to enhance recreational fees from the lakefront in order to offset the tax levy limit imposed by the state. The following sources of revenue will be considered:

Buoy and Boat Stall Rental and Waiting Fees
Boat Launch Ramp Fees
Beach Revenues
Upper Riviera Ballroom Leases
Riviera Concourse Leases
Riviera Dock Leases
Pier & Buoy Leases

The City also realizes the need for additional staff to help with administration and the lakefront and so, approved two new positions. Their job descriptions are in pages that follow. After supplying a funding source through the budget, the Personnel Committee reviews the descriptions and makes a recommendation to Finance and

Council in more detail. Council then authorizes the hiring process to begin and the Personnel Committee is again involved in that process.

City Council members and staff also consider alternative funding sources and set financial parameters in such areas as capital debt, payroll and health insurance. Staff then puts together a budget calendar and other budget forms and holds meetings with department heads and public service providers about the goals and objectives that were set down in the goal-setting meetings. After budget requests have been turned in, a series of meetings ensues.

Series 1: Meetings with department heads

Normally, the Chairman of the Finance, License and Judicial Committee, the City Administrator, and City Comptroller and the City Treasurer meet with each department to ascertain the departmental goals and objectives. However, this year was a little different because the State legislature had not yet approved a state biennial budget and could not provide the guidance to the cities as they would do after it was passed.

Series 2: Meetings with department heads, unions, and public service providers

The public meetings include additional members of the Finance, License and Judicial Committee who act as a Budget Review Committee to ensure that the budget goals and objectives are being met. Often other alderpersons would sit in on these meetings and give input as well. Additional public meetings are held to review capital requests from departments. Only one or two years are reviewed at this point, but a 5-year plan is nevertheless created.

Series 3: Committee as a Whole Meeting

This is a public meeting that is an introduction of the draft budget of the City. However, in 2008, the budget was not reviewed during the meetings because the State was still reviewing its own budget so the City's budget wasn't firm and ready to present.

Series 4: Finance, License & Judicial Committee Meeting

This is a regular public meeting in which the Committee makes recommendation to send out the public notice. A date is also set for a public hearing.

Series 5: The final set of meetings with the Finance, License & Judicial Committee and Council

The public hearing is held, the Finance Committee makes a recommendation to approve the budget to Council and Council then approves the budget.

Series 6: Review the 5-year Capital Plan

The Finance, License & Judicial Committee meet to review the outlying years of the capital plan and to review goals, adjust to current conditions and make recommendations on the budget process for the following year.

In 2007, Series 1 began in September with Series 5 coming in November. Series 6 is still going on (2008). The plan was tentatively approved. However, a TIF Committee has yet to be formed to consider the projects that were brought forward using TIF funds. Also, the Council wishes to study the outlying years more carefully (2009-2012) and will meet again to discuss them.

City of Lake Geneva
Calendar of Events
2008 Budget Season

- July 31, 2007 Cut off June revenue and expenditure data
- August 1 Departments accumulate data and get quotes as necessary for budget requests
 Departments should review strategic plan and determine how their budget fits in
- August 15 Run 5-Year Revenues and Expenditures Report
 Send out letters to non-profits for public service budget requests
 Set up new Budget year in Fundware
 Create Department Budget Request forms with June 30 data
- By August 31 Appoint Budget Review Committee
 Hold strategy sessions to determine goals and objectives
 Hold department head meeting for budget kickoff – distribute reports and discuss strategic plan with specific goals and objectives
- September 15 All insurance quotes should be available
 Enter new insurance numbers into budget
 Set up departmental meetings with Budget Review Committee for week of September 24.
- September 21 Departmental requests for operating and capital budgets are due to Accounting (Comptroller)
- September 24-28 Initial Departmental reviews with Budget Review Committee
 Comptroller keeps track of mill rate and TIF increment
- October 1 – 12 Final Departmental reviews with Budget Review Committee
- October 15 – 19 Budget Review Committee meets to make recommendations to Finance
- October 22 Finance Committee orders a Class I public notice to be published by November 1, 2007 of the 2008 Operating and Capital Budgets and sets a public hearing date for the budgets of November 15, 2007
- October 24 Budget Review Committee meets to make changes to 2008 Budget following State Budget proposal announcement.
- October 29 Public Notice is given to the newspaper for the 2008 Budgets and was published on November 1, 2007

City of Lake Geneva
Calendar of Events
2008 Budget Season

- November 15 Public Hearing at 5:00 p.m.
 Council approves 2008 Operating and Capital Budgets
- November 15 Deadline for Tax Certifications to be submitted to City Clerk
- November 16 Deadline for City Clerk to submit Tax Certifications to County
- November 26 Finance recommends approval of resolution showing budget
 approval by cost center
 Council approves budget resolution showing the 2008 Operating and
 Capital Budgets by cost center
- December 7 Deadline for City Clerk to submit mill rate and other tax information
 to County.

Memo

To: Department Heads
From: Deborah Gilbert, Comptroller
CC: City Administrator
Date: September 1, 2007
Re: Budget Packet

Forms and Instruction are enclosed

In this packet you will find:

1. Transmittal letter from Dennis
2. Calendar of Events
3. 5-Year revenues and expenditures report
4. Revised Capital Request form
5. Hardcopy of the Excel version of your budget page
6. Instructions

The calendar of events states that insurance numbers will be available mid-September. These are policies for property and general liabilities and other non-benefit related insurances. From July 1, we have been communicating new rates for health, dental, life and retirement. Since we estimate on a calendar year, we have been fortunate using the July 1 rates for January through December, even though these rates change every July. We'll let you know if this practice will change in the future.

Please be thinking about your availability for departmental review meetings starting September 24. These are held during the day and I will be approaching you for a reserve date the week of the 17th. Also think about your availability for similar review meetings with the Budget Committee starting the week of October 8. These are also held during the day and I will be approaching you for a reserve date the week of the 1st.

Please place on your schedule attendance of the Finance License & Judicial Committee meeting to be held on Monday evening, October 22. This is where the Budget Committee will make recommendations to Finance and it is your opportunity to defend your budget or make additional requests.

Also, please place on your schedule attendance of the Council meeting to be held on Monday evening, November 12. This is when the Council will approve the budget although it is unlikely that additional requests will be accepted here. However, the state has not made their levy limits known yet and all this planning could be thrown out as we scurry to make up new budgets. We'll keep you in the loop on this, so I hope you will remain flexible for any last minute changes.

The 5-Year Actual Revenue and Expense Report is a valuable planning tool for you. It is a valid defense when rationalizing a line item in your budget. A better defense is the use of zero-based budgeting where you list what goes into every line item of your budget. I do this and would be happy to share my format with you.

The Capital Request Form has a few new boxes to fill out; thanks to a seminar I took in August on Budget Analysis. Please fill it out completely as I create a book of all the requests and make it available to all Council members. Be advised, Council approved the 2008 CIB as it was presented in 2007-2011 CIP plan. Write up a new Capital Request Form only if you have:

- a) New projects for the years 2008-2012
- b) Changes to be made to projects already approved in the 2008-2011 program years

One of the new lines on the form asks for estimated cash flows for your project. Now would be a good time to send me a memo giving estimates for the 2008 CIPs that you will NOT be writing up a Capital Request Form so that we have estimates on all the CIPs for 2008 at the same time. This is to eliminate the memo I sent out during the winter to estimate cash needs.

The hard copy of your budget worksheet is an export from the Fundware Budget module, so it isn't the best reading I've seen. It shows you where you are at as of June 30 (July 31 reports just came out so you can use them, too) and your current budget. You can ignore the next three columns; they generate automatically when the worksheet is set up. The highlighted columns are for your data entry. Please estimate what the revenue or expenditure will be as of 12/31/07 and enter it in the first highlighted column. Then put in your 2008 budget request in the second column.

I have also e-mailed you an Excel file of this document, so, you will see the highlighting in yellow. Please enter your data on the electronic version, if possible. If you change the formatting of this document, it will not export to Fundware so, just enter the data, save it, and e-mail to me as an attachment at dgilbert@cityoflakegeneva.com. We found, last year, that it doesn't work to use the electronic transfer buttons in Excel. It must be an attachment from your e-mail.

Please feel free to call me (5176) or stop by with questions. Good luck!

JOB TITLE: Harbormaster	REPRESENTED: No
DEPARTMENT: Administrator	ANNUAL CONTRACT
REVISION DATE:	October 1, 2007

CITY OF LAKE GENEVA
626 Geneva Street
Lake Geneva, WI 53147
Phone: (262) 248-3673
Fax: (262) 248-4715
www.cityoflakegeneva.com

JOB DESCRIPTION

Position Overview

This position is under the general direction of the City Administrator, performs specialized and responsible administrative work for the lakefront enterprise.

Essential Job Functions

- Responsible for oversight on all in and out of water activities
- Lease Administration for Commercial and Residential Slips, Buoys, and Piers
- Lease Administration for Riviera Concourse Shops
- Working with Concourse Tenants to ensure lease compliance
- Responding to Lakefront issues under direction from City Administrator
- Responding to any mooring, launch, or beach Complaints
- Monitoring registration of leased moorings
- Marketing and event preparation for Riviera Ballroom
- Scheduling and addressing Ballroom questions and tours
- Scheduling Security Guards for Ballroom Rentals
- Assuring lease compliance and administration for Riviera Ballroom
- Administer Riviera Ballroom deposits, lease payments, and refunds following scheduled events

Non-essential Job Functions

- General ability to provide direction or assistance to residents
- General Knowledge of Government and ability to work with Committees
- General Knowledge of City functions

Requirements

- Ability to work in Microsoft Office products such as: Word, Excel, and Outlook.
- Close attention to detail
- Ability to handle difficult customers and situations
- Troubleshooting

This position will be an annual contracted position with the City of Lake Geneva. It is estimated this position will be full time between the months of March and August and limited time between September and February.

NOTE: This job description is not intended to be all-inclusive. Employee may perform other related duties as negotiated to meet the ongoing needs of the organization.

JOB TITLE: Payroll/HR Administrator	REPRESENTED: No
DEPARTMENT: Accounting	ANNUAL CONTRACT
REVISION DATE:	October 19, 2007

JOB DESCRIPTION

Position Overview

This position is under the general direction of the Comptroller, but works in cooperation and coordination with the City Administrator, the City Clerk and the Personnel Committee.

Essential Job Functions

Responsible for all human resource activity:

- Bi-monthly payroll activity, including but not limited to, maintenance of the payroll master file within Fundware software, tracking of timesheets and compensated absences, salary and wage payouts bi-monthly, direct deposit, and all recordkeeping
- Bi-monthly, monthly, quarterly and annual reporting of all required payroll reports
- Formulating hiring and termination procedures and working with the City Administrator and the Personnel Committee in the hiring process, including, but not limited to, advertising to potential applicants, reference checks, notifications and setting appointments for interviews
- Maintaining employee files
- Format job descriptions for all employee positions
- New employee orientation and terminating employee exit interviews
- Benefits enrollment for health, dental, disability, retirement, life, flexible spending program
- Work with employees having problems with benefit claims
- Assist Comptroller with accounting projects, especially in preparation for audit

Non-essential Job Functions

- General ability to provide direction or assistance to employees
- General knowledge of government and ability to work with committees
- General knowledge of city functions
- General knowledge of payroll reporting
- Competent knowledge of accounting

Requirements

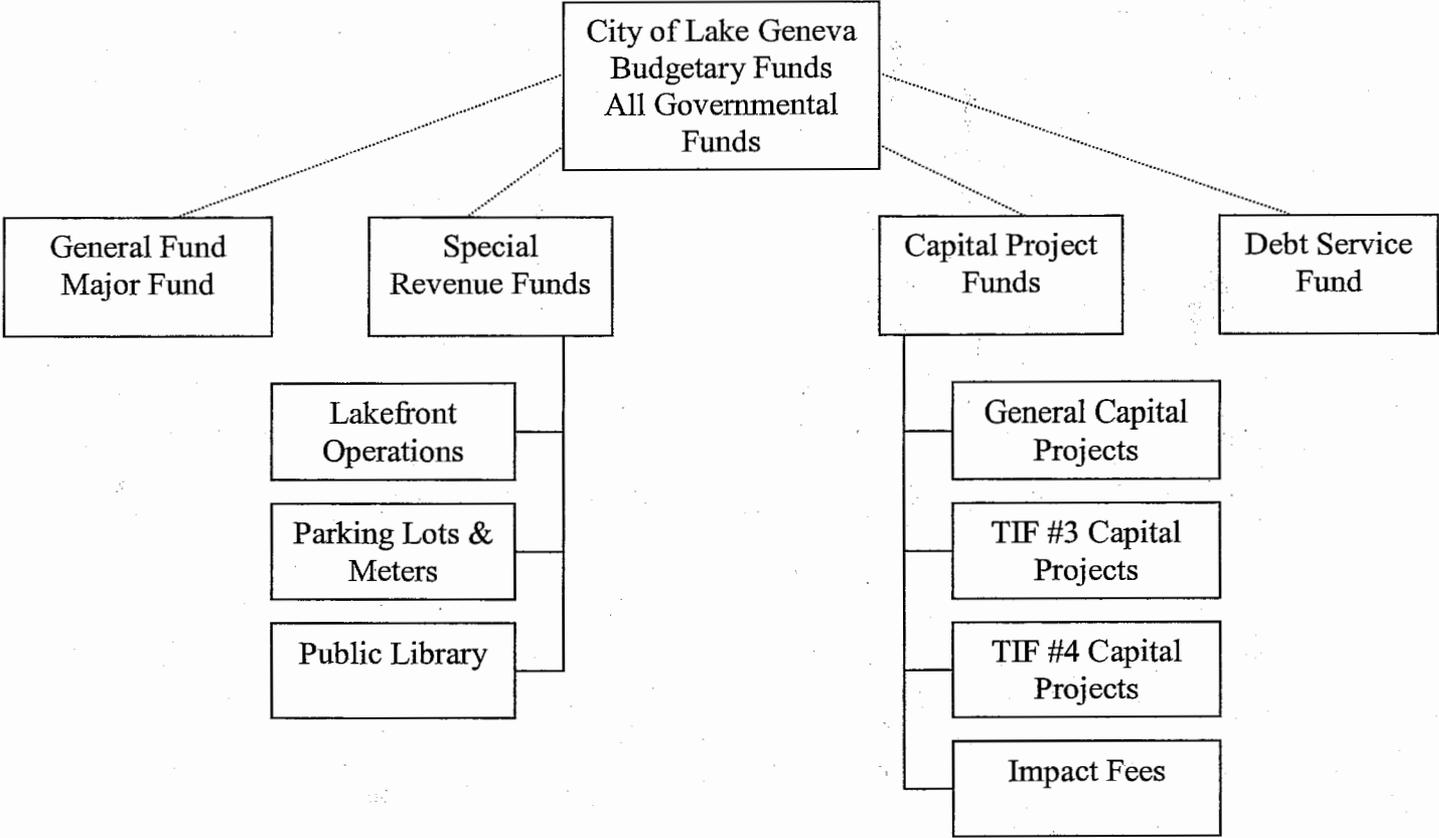
- College degree in accounting, administration or other financial/humanities fields
- Ability to work in Microsoft Office products such as: Word, Excel, and Outlook.
- Knowledge of Kintera Fundware software helpful but not required
- Close attention to detail, and ability to handle technical health and benefit issues
- Troubleshooting

This position will be an annual contracted position with the City of Lake Geneva. It is estimated this position will be full time.

The Budgetary Basis of Accounting

The City of Lake Geneva does not distinguish between Budgetary Basis and Accounting Basis. The principles set forth as the Basis of Accounting are observed in the budgeting process. A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized within a fund's operating statement. All of the City's funds are maintained on a modified accrual basis. This means that revenues are recognized when measurable and available to be used to pay liabilities of the current period. Expenditures are recognized when the liability is incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of a fiscal year.

**City of Lake Geneva
Fund Structure**



GENERAL INFORMATION

Size and Location

The City of Lake Geneva is located in southeastern Wisconsin approximately 70 miles southeast of the City of Madison, the State Capitol, 40 miles southwest of the City of Milwaukee, and 70 miles northwest of the City of Chicago. The City encompasses approximately 4 square miles of Walworth County, abutting Geneva Lake.

Education

Post-secondary education is available at schools within the University of Wisconsin (UW) System. The UW-Extension, Walworth County, offers undergraduate, graduate and professional level programming in a wide range of fields. In addition, City residents commute to several nearby colleges including UW-Parkside, UW-Milwaukee, Carthage College and Marquette University.

Gateway Technical College (Gateway) provides vocational, technical and adult educational training to approximately 29,000 full and part-time students in 65 career programs. Gateway operates campuses located in Elkhorn, Kenosha and Racine including an aviation center located in Burlington.

The City of Lake Geneva has the following labor agreements with various employee groups. None of these groups are legally allowed to strike.

<u>Union/Association</u>	<u>Group Represented</u>	<u>Expiration Date</u>
LAW	Department of Public Works, Clerical	12/31/2007
LAW	Police Department	12/31/2007
Lake Geneva Firefighters Association	Fire Department	12/31/2007

Pension Plan

Substantially all employees in the City are covered under the Wisconsin Retirement System established under Chapter 41 of the Wisconsin Statutes. The total retirement plan contributions for the year ended December 31, 2005 were \$403,236 and \$370,467 for the year ended December 31, 2004. The amounts of such contributions are determined by the Wisconsin Retirement Fund and were in accordance with the actuarially determined requirement.

This data taken from the most recent official statement of the City of Lake Geneva, dated December 11, 2006.

STATISTICAL INFORMATION

Population

	<u>Walworth County</u>	<u>City of Lake Geneva</u>
Estimate, 2006	99,761	7,489
Estimate, 2005	98,496	7,417
Estimate, 2004	97,052	7,276
Estimate, 2003	95,630	7,260
Estimate, 2002	94,532	7,196

Source: Wisconsin Department of Administration, Demographic Services Center.

Per Capita Adjusted Gross Income

	<u>State of Wisconsin</u>	<u>Walworth County</u>	<u>City of Lake Geneva</u>
2005	\$22,214	\$21,525	\$32,594
2004	21,055	199,952	31,618
2003	20,606	19,608	29,516
2002	19,809	19,275	29,642
2001	20,091	19,017	29,262

Per Tax Return Adjusted Gross Income

	<u>State of Wisconsin</u>	<u>Walworth County</u>	<u>City of Lake Geneva</u>
2005	\$45,357	\$44,742	\$43,178
2004	43,512	42,019	41,324
2003	42,474	41,355	38,932
2002	40,719	31,954	38,427
2001	40,847	39,964	38,537

Source: Wisconsin Department of Revenue, Division of Research and Analysis.

Unemployment Rates

	<u>State of Wisconsin</u>	<u>Walworth County</u>
October, 2006	3.9%	3.6%
October, 2005	3.8	3.3
Average, 2005	4.7%	4.1%
Average, 2004	5.0	4.4
Average, 2003	5.6	4.4
Average, 2002	5.5	4.7
Average, 2001	4.6	3.7

Source: Wisconsin Department of Workforce Development, Division of Workforce Excellence.

ECONOMIC INFORMATION

Largest Employers

The following table sets forth information regarding the largest employers located in the City.

Employer Name	Type of Business	Number of Employees
Aurora Health	Health	350
Lake Geneva HS District	Education	325
Joint One	Elementary	280
Brunk Industries	Machinery	195
Walmart	Retail	175
Plasticoil	Manufacturing	175
Home Depot	Retail	150
Yunker Industries	Graphic Imaging	135
R & L Springs	Coil spring products	130
Trostel, LTD	Manufacturing	90
Primex Group	Measuring instruments	85

Source: City of Lake Geneva.

Largest Taxpayers

Listed below are the largest taxpayers located in the City.

Taxpayer Name	Type of Business	2005 Assessed Valuation	2005 Equalized Valuation
Wal-Mart	Retail	\$15,612,500	\$15,852,906
Geneva Square	Retail	12,949,400	13,148,799
Home Depot	Retail	12,398,500	12,589,416
Richter Sentry	Retail	7,986,500	8,109,478
Trostels	Manufacturing	7,468,400	7,583,401
700 Lakeshore LLC	Residence	7,229,000	7,340,314
Ridges	Apartment Rentals	6,477,200	6,576,938
Summit Real Estate	Apartment Rentals	5,731,000	5,819,248
Geneva Meadows	Condo Rentals	5,533,700	5,618,910
Individual	Residence	5,235,500	5,316,118

Building Permits – City of Lake Geneva

	<u>Valuation</u>
2006 as of 12/01/06	\$21,084,925
2005	22,158,944
2004	24,529,530
2003	20,867,509
2002	11,620,220

TAX LEVIES, RATES AND COLLECTIONS

Personal property taxes, special assessments, special charges and special taxes must be paid to the town, city or village treasurer in full by January 31. Real property taxes may be paid in full by January 31 or in two equal installments payable by January 31 and July 31. Municipalities also have the option of adopting payment plans which allow taxpayers to pay their real property taxes and special assessments in three or more installments, provided that the first installment is paid by January 31, one-half of the taxes are paid by April 30 and the remainder is paid by July 31. Amounts paid on or before January 31 are paid to the town, city or village treasurer. Amounts paid after January 31 are paid to the county treasurer unless the municipality has authorized payment in three or more installments in which case payment is made to the town, city or village treasurer. Any amounts paid after July 31 are paid to the county treasurer. For municipalities which have not adopted an installment payment plan, the town, city or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15 and February 20. For municipalities which have adopted an installment payment plan, the town, city or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15, February 15 and the 15th day of each month following a month in which an installment payment is due. On or before August 20, the county treasurer must settle in full with the underlying taxing districts for all real property taxes and special taxes. The County Board may authorize its County Treasurer to also settle in full with the underlying taxing districts for all special assessments and special charges. The county may then recover any tax delinquencies by enforcing the lien on the property and retain any penalties or interest on the delinquencies for which it has settled. Since, in practice, all delinquent real estate taxes are withheld from the county's share of taxes, the Village receives 100 percent of the real estate taxes it levies.

Set forth below are the taxes levied and the tax rate per \$1,000 assessed value on all taxable property within the City of Lake Geneva. The rates, tax levies and collections set forth are for the collection years 2002-2006:

Collection Year	City Tax Rate	City Levy	Uncollected Taxes as of 12/31	Percent of Levy Collected
2006	\$5.06	\$5,417,922	- In Process of Collection -	
2005	6.98	5,295,877	\$0.00	100.00%
2004	6.81	5,022,173	0.00	100.00
2003	6.67	4,858,695	0.00	100.00
2002	7.72	4,715,987	0.00	100.00

Wisconsin Act 237 (the "Act") exempted business computers from being subject to property taxes beginning with the 1999 property tax levy collected in 2000. The Act also provides for a state aid payment to offset the loss of revenue collected from this taxable property. The amount of state aid the City will receive in 2007 for this purpose will be \$72,131.00.

ASSESSED TAX RATES

	2005	2004	2003	2002	2001
State of Wisconsin	\$0.20	\$0.23	\$0.21	\$0.22	\$0.22
Walworth County	5.47	5.53	5.23	5.55	5.33
City of Lake Geneva	6.98	6.81	6.67	7.72	7.73
Lake Geneva Joint School District No. 1	6.70	5.98	5.85	6.27	5.88
Lake Geneva-Genoa City Union High School District	5.99	5.54	5.78	6.73	6.46
Gateway Technical College District	1.66	1.70	1.63	1.79	1.73
Gross Tax Rate	\$27.00	\$25.79	\$25.38	\$28.28	\$27.35
State Credit	--	--	(1.55)	(1.63)	(1.95)
Net Tax Rate	\$26.99	\$25.79	\$23.83	\$26.65	\$25.40
Ratio of Assessed to Equalized Valuation	98.48%	87.19%	95.65%	90.36%	92.64%
Equalized Tax Rate	\$20.99	\$22.49	\$22.79	\$24.09	\$23.53

EQUALIZED AND ASSESSED VALUATIONS

All equalized valuations of property in the State of Wisconsin are determined by the State of Wisconsin, Department of Revenue, Supervisor of Assessments Office. Equalized valuations are the State's estimate of full market value.

The State determines assessed valuations of all manufacturing property in the State. Assessed valuations of residential and commercial property are determined by local assessors. Residential and commercial property located within the City are assessed annually by the local assessors. At hearings held each year a taxpayer may appeal the assessment of his property to the Board of Review of the local municipality. The Board of Review consists of local assessors and local officials. The assessors do not have a vote on final determinations.

Set forth in the table below are assessed and equalized valuations of property located within the City. The City's equalized valuation has increased by nearly 47.64% percent overall since 2002, with an average annual growth rate of 10.28%.

Year	Assessed Valuation	Equalized Valuation (TID IN)	Equalized Valuation (TID OUT)
2006	\$1,112,001,400	\$1,139,496,800	\$1,014,846,900
2005	1,070,563,600	974,801,100	886,183,500
2004	785,217,000	894,886,800	813,266,700
2003	737,434,800	845,734,800	766,623,300
2002	728,271,100	761,372,900	687,356,500

Tax Increment Districts

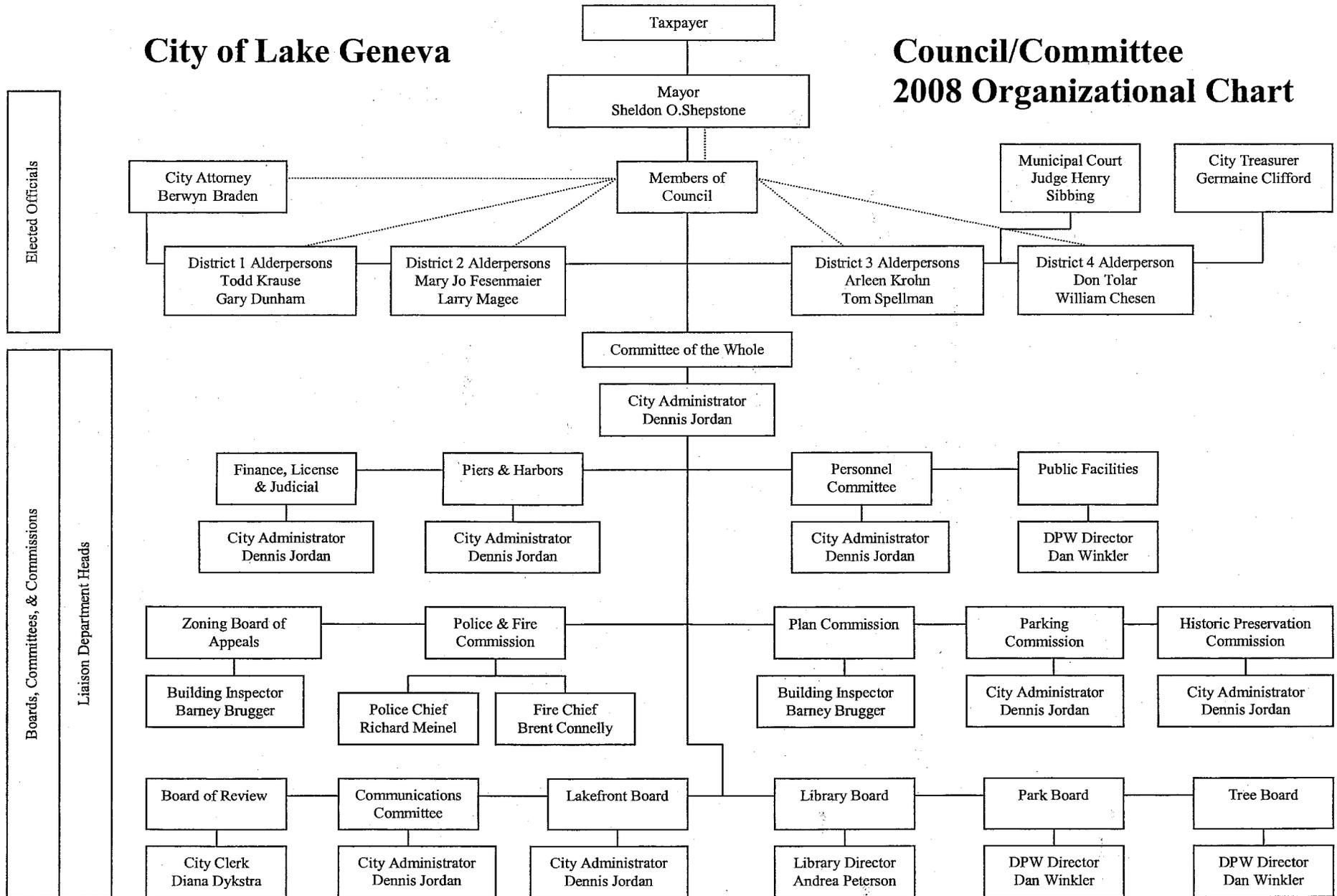
The City of Lake Geneva has created two Tax Increment Districts (TID's) under Section 66.1105 (formerly Section 66.46) of the Wisconsin Statutes.

	Creation Date	Base Value	2006 Value	Increment	Legal Termination Date
TID #03	1995	\$3,447,000	\$38,196,600	\$34,749,600	2018
TID #04	1995	19,639,000	109,539,300	89,900,300	2018
				<u>\$124,649,900</u>	

*Due to recent legislation the life of the TID may be extended up to four years if the TID was created for blight or rehabilitation projects. Such extension is conditioned on the approval of the Joint Review Board.

City of Lake Geneva

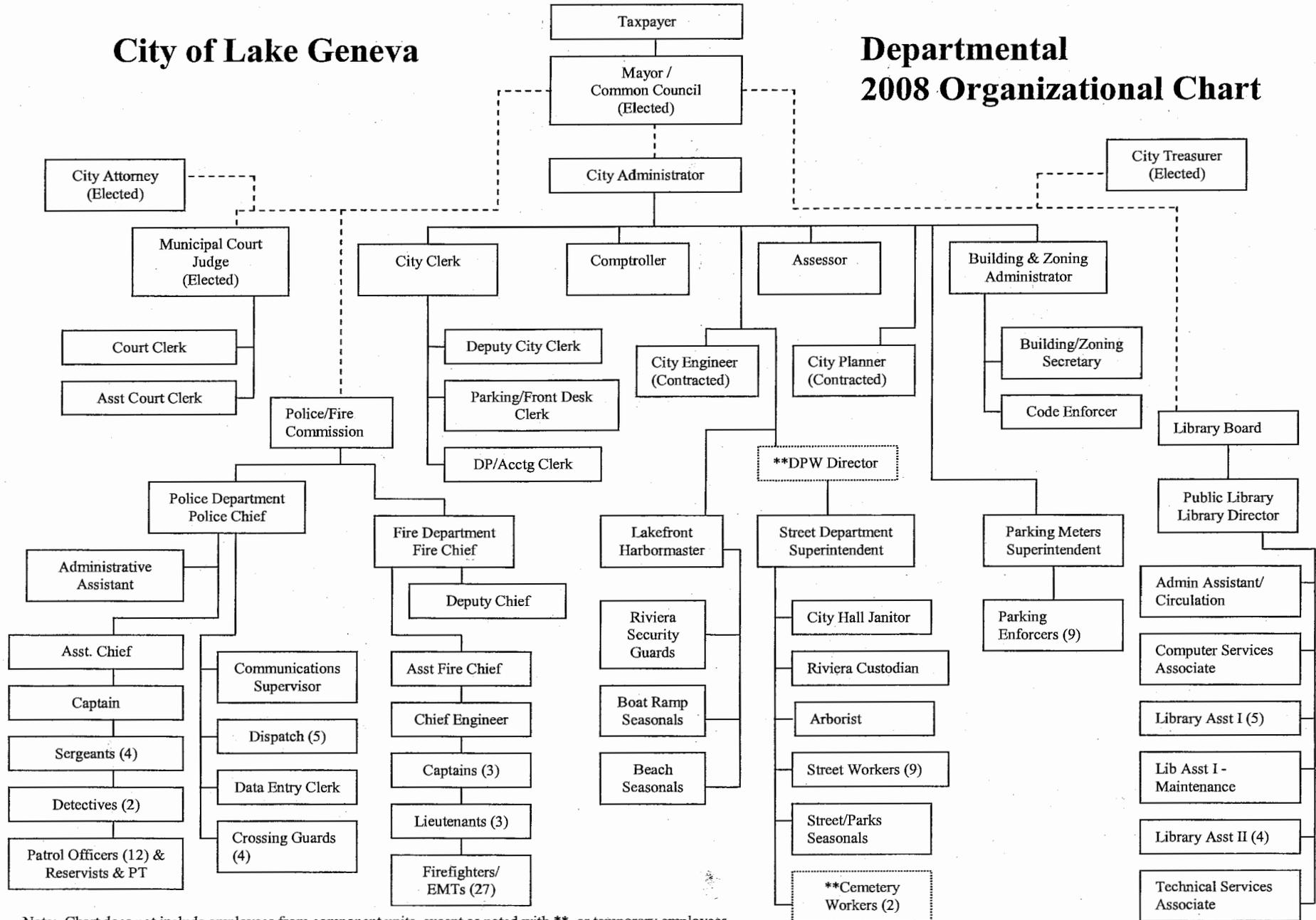
Council/Committee 2008 Organizational Chart



Note: Chart does not include component units
Not yet approved by Council

City of Lake Geneva

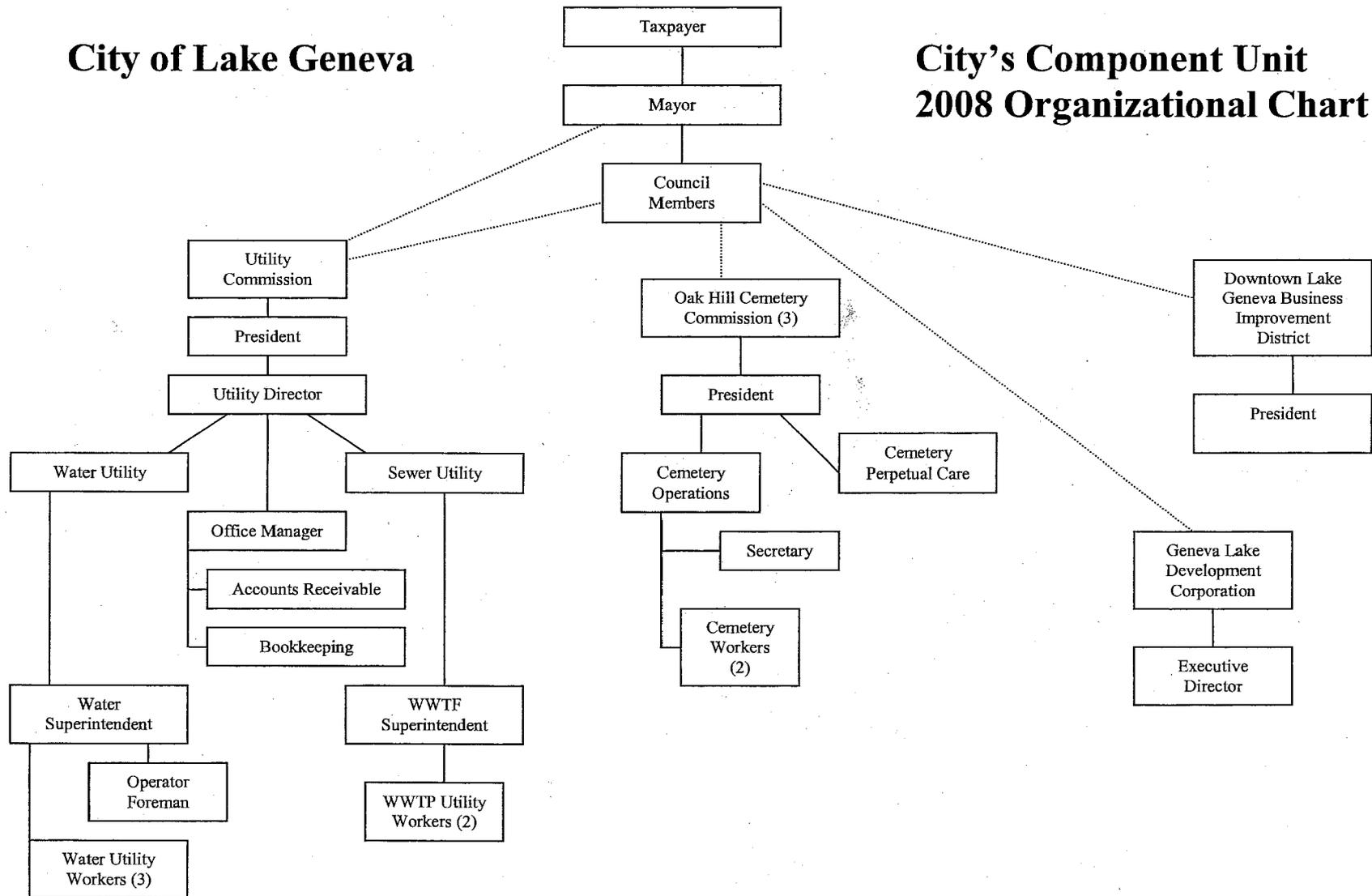
Departmental 2008 Organizational Chart



Note: Chart does not include employees from component units, except as noted with **, or temporary employees.
Council approved 11/26/2007

City of Lake Geneva

City's Component Unit 2008 Organizational Chart



City of Lake Geneva Component Units (Continued) Wastewater Treatment

Mission Statement:

The purpose of the WWTF Division of the Public Works and Utilities Commission is to provide cost effective and timely transport, high quality treatment and safe discharge of sanitary sewerage for the entire community. Current staffing consists of three full-time sewer workers under the direction of the Utility Director.

2008 Utility Commission

Birdell Brellenthin, President
Matt Kuehl
Tony Saia
Tim Schiller
Mayor Sheldon Shepstone
Alderman Larry Magee
Alderman Don Tolar

Dan Winkler, Utility Director

Major activities in the WWTF area of the Public Works & Utilities budget include:

- Laboratory testing of wastewater
- Lift station inspection and service (6 stations)
- Operation of sludge belt press
- Open & close seepage cells
- Break up ice in oxidation ditch
- Miles of sewer main cleaned
- Miles of sewer slipline repairs
- Inspection of sanitary manholes
- Servicing of facility equipment/pumps
- Chisel plowing of seepage cells (8)
- Replace sanitary manholes
- Land application of bio-solids (30 acres) by contract
- Assist with snow removal

City of Lake Geneva
Component Units (Continued)
Geneva Lake Development Corporation
Developers of the Lake Geneva Business Park

Governing Board

Michael Ploch, President
Alan Rohde, Vice President
Richard Torhorst, Secretary
Patrick Martin, Treasurer
Linda Geldermann, at large
Alderman, Larry Magee
Mike Dunn
DeWayne Egly
Alderman, Gary Dunham
George Hennerley
James Gottinger
Mayor Sheldon Shepstone

Joe Cardiff, Executive Director

GLDC Accomplishments

- Facilitated improvements to the Wrigley Drive lakefront, Flat Iron Park and downtown sidewalks and tree plantings
- Initiated and assisted in the planning and construction of the Highway 120 bypass
- Donated 10 acres of land, including a pond, for a city park and contributed to the cost of the improvements
- Paid \$125,567 directly to the City TIF fund as part of a land sale agreement to the City for an extension of Veterans' Park, then donated the \$115,000 profit back to the City

Reprinted from a recent newsletter with permission

**City of Lake Geneva
Component Units (Continued)
Business Improvement District**

The BID is authorized under the auspices of Wisconsin Statute 66.608 and operates in a designated area of the downtown of Lake Geneva (See map on next page). Projects proposed by the BID are funded through a special assessment based on the assessed value of all commercially zoned properties in the district. Such special assessment shall be levied by the City and collected in the method currently used by the City for collection of property taxes. The final assessment level is approved by the Lake Geneva City Council.

The BID is a private sector initiative for maintaining and enhancing the appeal of the downtown area. The District undertakes projects on a private, collective basis in areas traditionally not addressed by municipal government.

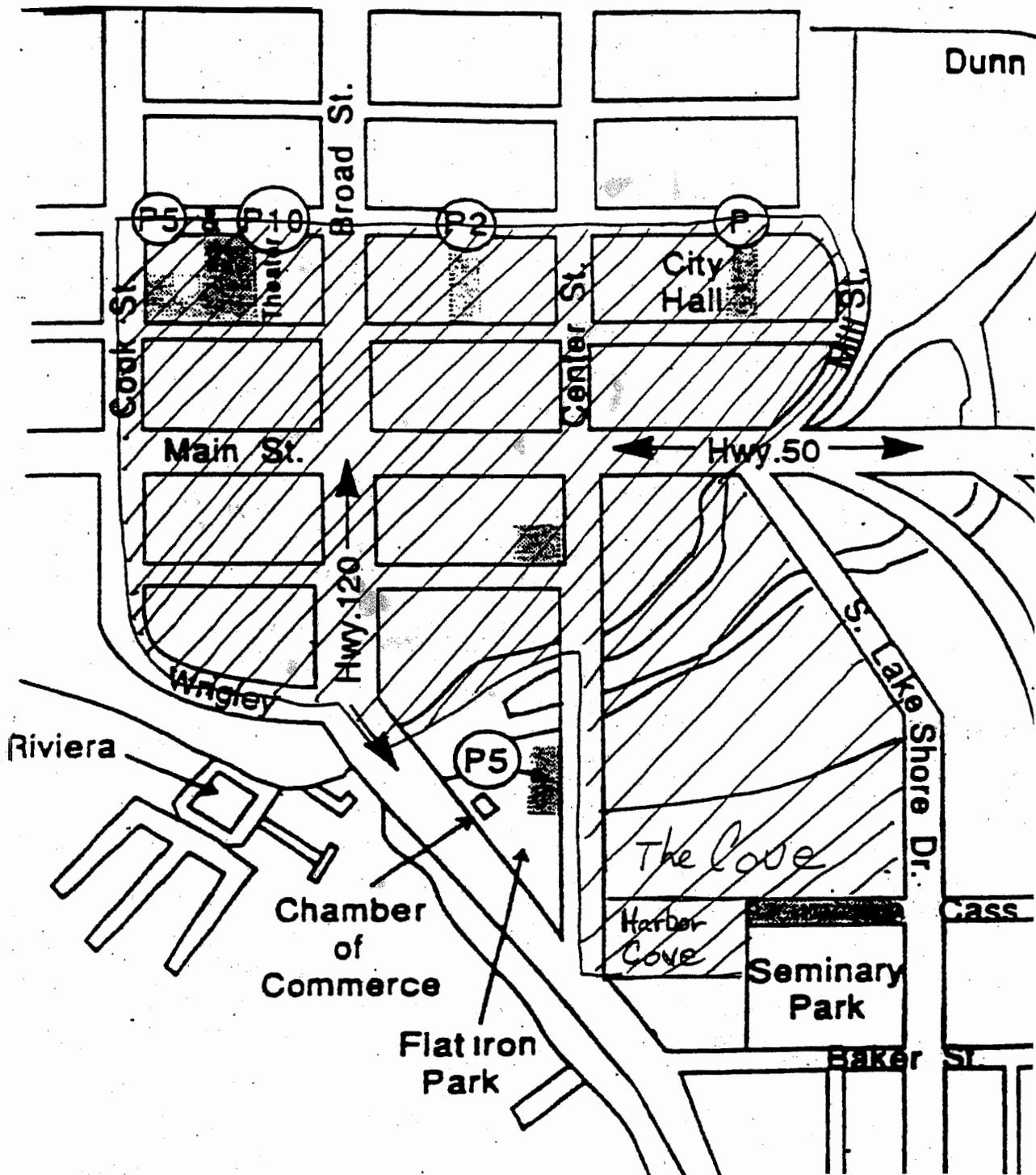
(Taken from the 2008 Operating Plan)

2008 Board of Directors

Mr. Kevin Fleming, President
Mr. Alan Rohde, Vice President
Mr. Jim McCullough, Treasurer
Mr. Steve Sundberg
Mr. Michael Keefe
Mr. Sal Sardina

Goals of the 2008 Operating Plan

- Enhances the BID through advertising, special events, and promotions
- Continues the streetscape program of lights, benches and trash receptacles
- Provides the administration and compliance with state law of and for the district
- Coordinates with the activities of the City of Lake Geneva, Chamber of Commerce and the Lake Geneva Development Corporation



**City of Lake Geneva
Component Units (Continued)
Cemetery Commission**

Governing Board

Dan Sheldon
Sam Fredrickson
William Allen
Aldersperson Arlene Krohn

CITY OF LAKE GENEVA



626 GENEVA STREET
LAKE GENEVA, WISCONSIN 53147
(262) 248-3673 • Fax (262) 248-4715
E-Mail: ddykstra@cityoflakegeneva.com
www.cityoflakegeneva.com

DIANA A. DYKSTRA, WCMC, CMC
CITY CLERK

MEMORANDUM

Date: November 15, 2007
To: Deb Gilbert, Comptroller
From: Diana Dykstra, City Clerk 
Re: 2007 Annexations for Levy Limit Worksheet

In the year 2007, the City of Lake Geneva approved three annexation requests. These annexations are delineated below.

Host Family Annexation
10.92 Acres
2006 tax bill for Town of Bloomfield jurisdiction amount \$143.95

Primus Corporation
3 Acres
2006 tax bill for Town of Geneva jurisdiction amount \$111.73

Primus Corporation
3.71 Acres
2006 tax bill for Town of Lyons jurisdiction amount \$13.59

Likewise, the annexations that occurred in 2007 will not be on the assessment roll until January 1, 2008. Five year tax payments can not be made to the township until the 2007 tax rate is set in December of 2007.

Resolution 07-R85

The Common Council of the City of Lake Geneva does hereby establish the following schedule of fees.



SCHEDULE OF FEES

CITY OF LAKE GENEVA, WISCONSIN

ALCOHOL LICENSE FEES * STATUTORY LIMITS	
Temporary Retailer's	\$10.00 Each
Provisional/Temp. Operator (60 days)	\$15.00 each
Operator	\$30.00 Annual
Class A Liquor	\$500.00
Class A Beer	\$100.00
Class C Wine	\$100.00
Class B Liquor (Quota License)	\$500.00
Class B Beer	\$100.00
Reserve Class B Liquor	\$10,000.00
Change of Agent	\$15
Publication Fee	\$25.00
ANNEXATION FILING FEE - DUE UPON PETITION	\$100.00
AMUSEMENTS	
Coin Operated music machine/juke box	\$20.00 per machine
ASSESSMENT REQUEST LETTER	\$35.00 each
BUSINESS LICENSE	
Late fee after July 15	\$20.00
DOG LICENSE	
Not Spayed/Neutered	\$12.00 Annual
Spayed/Neutered	\$6.00 Annual
BOWLING ALLEY	
	\$20.00 per lane
BILLIARDS OR POOL TABLE	
	\$40.00 per table
CARRIAGE LICENSE	
	\$50.00 Each Annual
CLOSING OUT SALE	
	\$25.00 event
CIGARETTE/TOBACCO LICENSE * STATUTORY	
	\$100.00 Annual
DIRECT SELLERS INVESTIGATION	
	\$25.00 pp
Additional Non-Refundable Investigation Fee	\$10 pp
MESSAGE ESTABLISHMENT	
Investigation	\$50.00 Annual
Transfer	\$50.00
MOBILE HOME PARK LICENSE	
	\$50.00 Annual
CITY PARK PERMITS	
49 Attendees or less	
Non-Profit Organization	\$30.00 Rental
Resident	\$30.00 Rental
Non-Resident	\$75.00 Rental
50 to 149 Attendees	
Non-Profit Organization	\$55.00 Rental
Resident	\$55.00 Rental

Non-Resident	\$125.00 Rental
150 or more Attendees	
Non-Profit Organization	\$105.00 Rental
Resident	\$105.00 Rental
Non-Resident	\$225.00 Rental
PARKING STICKERS	
<i>Meter fees are \$.25 for 30 min.</i>	
Senior Citizen (Age 62) - 2 hours free parking	Free Lasts 2 years
Resident & Non-Resident Property Owners - 2 hours free parking	Free Lasts 2 years (even)
Non-Resident - 2 hours free parking	\$10.00 Lasts 2 years
Walworth County Resident - 2 hours free parking	\$50.00 Lasts 2 years
Parking Lot Permit	\$200 Annual
Penalties	
Expired Meter	\$10.00
After 5 days	\$20.00
PUBLIC ASSEMBLY PERMIT	Free
PUBLIC RECORDS REQUESTS * STATUTORY	
Photocopies (can include hourly wage for gathering data)	\$0.25 per page
SHOWS, CIRCUS, CARNIVALS	
Circus	\$50.00 per day
Tent Show - Day 1	\$15.00
Tent Show - Each Additional Day	\$10.00
All Other	\$2.00 per day
RETURNED CHECK FEE (NSF)	\$30.00 each
ROOM TAX LICENSE	\$5.00 Annual
STREET USE PERMIT	
Up to two days	\$40.00
More than two days	\$100.00
TAXI CAB COMPANY LICENSE	\$20.00 Annual
Each Additional Car	\$5.00
TAXI CAB DRIVER LICENSE	\$15.00 Annual
THEATER LICENSE	
Up to 1,200 seats	\$200.00
Over 1,200 seats	\$275.00
CITY HALL MEETING ROOM PERMIT	\$25 per event

BEACH	
(Open Memorial Day thru Labor Day - no glass containers allowed)	
Children under age 6	Free
Children age 7-12	\$3.00 per day
Ages 13 to Adult	\$6.00 per day
Seasonal Pass Adult 13 and up	\$60 per year
Seasonal Pass Child 7-12	\$30 per year
Air Mattress	\$8.00 per day
Air Mattress	\$2.00 per hour
RIVIERA RENTALS	
<i>Maximum attendees is 380</i>	
Security Deposit	\$1,000.00
Resident Rental Fee	\$1,500.00
Non-Resident Rental Fee	\$2,000.00
Per Hour Set Up Fee	\$20.00 per hour.
Security Guard for Set-Up (1)	Additional Renter Expense - Hourly Rate
Security Guards for Event (2)	Additional Renter Expense- Hourly Rate
Extra Security Guard over 250 attendees	Additional Renter Expense - Hourly Rate
BUOY/SLIP RATES ESTABLISHED ANNUALLY BY RESOLUTION	
BUILDING & ZONING DEPT.	
	BY ORDINANCE Chapter 14 of the Municipal Code
FIRE DEPARTMENT FEES	
Fees for Apparatus and Personnel	
Chief, Deputy Chief or Assistant Chief	Based on current hourly wages
Fire and EMS Personnel	Based on current hourly wages
Engine	\$380.00/hr.
Truck (aerial apparatus)	\$400.00/hr.
Tanker	\$300.00/hr.
Brush Truck	\$300.00/hr.
Air Boat	\$300.00/hr.
Technical Rescue and Utility	\$500.00/hr.
Command Vehicle	\$50.00/hr.
Utility	\$50.00/hr.
EMS First Responder and Transport Fees	
Residents Fee	\$75.00 per call
Non-resident Fee	\$150.00 per call
Ambulance Transport Fee Schedule	
Advanced Life Support Base Rate	
Resident	\$575.00
Non-Resident	\$675.00

Basic Life Support Base Rate	
Resident	\$450.00
Non-Resident	\$525.00
Mileage Charge	
Resident	\$12.00per mile
Non-Resident	\$12.00per mile
Supplies used fee	
Resident	\$75.00
Non-Resident	\$75.00
Response Fee (no transport)	
Resident	\$75.00
Non-Resident	\$150.00
Note: Additional charges will apply for paramedic intercept calls.	
Fees Relating To Permits Required	
Fire pit burn permit	\$15.00 each fire or \$50.00 yr
Fireworks permit	\$50.00
Burning permits	\$50.00
Key box processing fee	\$10.00
Operational Permit	\$75.00
Fees Relating To Fire Protection Systems	
Basic system Review Fee is charged for systems without hydraulic calcs	\$250
Fire Sprinkler, Fire Control and/or Fire Suppression system plan review with one set of hydraulic calculations. (Fee is charged for each separate floor and /or area of building per system and review.)	\$300.00
Verifications of Additional Hydraulic Calcs (fee is charged for each additional set of hydraulic calculations required by the AHJ)	\$175.00
Additional review of same system. (Fee applies to all re-submittals.)	\$300
Site inspection during installation 2 hour minimum Note: system may not be concealed prior to inspection. Inspections are required for all systems.	\$75.00/hr.
Modifications to existing systems	
Min. fee per system without hydraulic calcs	\$75.00
Fee per sprinkler up to 15 sprinklers w/o calcs	\$20.00 ea.
Fee per sprinkler up to 15 with calcs	\$200.00
Fire Pumps per review	\$300.00
Sprinkler system underground mains	
0-200 feet	\$75.00
201-999 feet	\$125.00

1000 or more	\$300
Fire hose standpipe connections	\$15.00 each
Other fire protection systems (hood, wet & dry chem.)	\$300
Fire alarm systems per control panel	\$250.00
Fire Alarm system manual pull stations, initiating devices; this includes smoke, heat, flame, ionization, photoelectric detectors, water flow devices and all monitoring devices per review.	\$50.00 up to 3 \$10 each additional
Witness of all required tests - 2 hour minimum	\$150/hr.
Inspection during installation	\$75.00/hr.
Fire protection Consulting on systems and or for occupancies or permits	\$75.00/hr. 1 Hour Minimum

Dated this 22 day of October 2007

Sheldon O. Shepstone
Sheldon O. Shepstone, Mayor

Attest:

Diana Dykstra
Diana Dykstra, City Clerk

MISCELLANEOUS NOTES

Wisconsin State Statute, Chapter 65, requires a municipal budget to have proposed expenditures that do not exceed anticipated revenues:

“The budget summary shall itemize the principal sources of anticipated revenues and shall state separately the amount to be raised by property tax, and the proposed expenditures of each department, bureau, board and commission in such manner as to present to the public a simple and clear summary of the detailed estimates of the budget.”

Budgets can be amended, as stated by State Statute, giving the appropriate public notice. All amendments brought to Council for approval are at the budgetary level of control, the cost center, or at the fund level.

Anticipated revenues are estimated based on trend analysis and some averaging of actual data over five years. Expenditure budgets were evaluated using a 5-year averaging as well and discussions with departments.

The Debt Service fund uses capitalized interest for the payment of interest on the most recent debt issuance. There are remaining funds which will be used in 2008.

In 2006, the City borrowed \$2.2 million and allocated most of this funding source in 2007 in a two-year spending program. It is anticipated that a great majority of the funds will be spent by year end 2008 and all by year end 2009, reducing Fund Balance accordingly.

It is anticipated that the City will closed TIF #3 in 2008 and will finish paying off the debt to the General Fund in 2009.

A goal of the Budget Review Committee was to increase Fund Balance of the Lakefront and Parking Lots & Meters Funds by \$75,000 each, with any excess funds going to the General Fund.

The Library plans to use its Fund Balance for operations, as much of it is in the form of donated funds that can be used for that purpose.

Prior year FTE was 80.71, showing that full time equivalent personnel decreased by 0.09. This could be due to a decrease in the number of seasonal help hired during the summer.

This number does not reflect the budgetary approval for two new employees, one part time and one full time.

The City recently approved a Park and Open Space Plan, which will become part of the Comprehensive Master Plan, which was approved in 1997. The goal is to review and update the Park Plan every five years. A visioning workshop was held on June 26, 2007 to provide City residents with an early opportunity to share their perspectives on the existing park system and its future, and to ask questions about the park planning process. The participants identified key goals and give direction on the future of the City's parks, trails and preservation areas. The following two pages give the goals and objectives that were included in the Park and Open Space Plan.

Another workshop was held on strategic planning and they came up with three "Key Result Areas" with accompanying statements:

- 1) Growth Management
Manage growth to meet community needs within the present and into future geographic expansion areas.
- 2) Financial Management
Develop a financial strategy that balances fairness and enhances the City's reliance on property taxes with appropriate user fees to fund special programs and services.
- 3) Community Quality of Life & Image
Maintain Lake Geneva's image as a scenic, well kept, safe, historic resort community with quality services and numerous recreational and cultural opportunities for both tourists and residents.

V Goals, Objectives, and Policies

In order to conduct a thorough and accurate planning process, it is important to establish a set of goals, objectives, and policies that will serve as the basis for the recommendations in this *Plan*.

Goals are broad statements that express general public priorities. Goals are formulated based on the identification of key issues, opportunities, and problems that affect the park system.

Objectives are more specific than goals and are usually attainable through strategic planning and implementation activities. Implementation of an objective contributes to the fulfillment of a goal.

Policies are rules and courses of action used to ensure plan implementation. Policies often accomplish a number of objectives.

The following list of goals, objectives, and policies is based on the information that has been presented in previous chapters of this *Plan*, including citizen input and discussions amongst City Staff and Parks Commission members.

A. Goals

1. Ensure the provision of a sufficient number of parks, recreational facilities, and open space areas to enhance the health and welfare of City residents and visitors. Such facilities should accommodate special groups such as the elderly, the handicapped, and young children.
2. Preserve the City's natural resources and amenities for the benefit of current and future residents.

B. Objectives

1. Provide quality public outdoor recreation sites and adequate open space lands for each planned neighborhood area in the City.
2. Ensure that at least one park and recreational facility is within a safe and comfortable walking distance for all Lake Geneva residents, generally within 1/4-1/2 mile.
3. Increase the diversity of recreational opportunities (active and passive, resource-oriented and non-resource-oriented, water-based and land-based), and ensure that these opportunities are well distributed throughout the City.
4. Provide pedestrian, bicycle, and vehicular access to all parks and recreational facilities.
5. Provide for a well-integrated network of sidewalks, recreation paths, trails, and bike lanes throughout the City which connect with other facilities in the area.
6. Balance the need to acquire and develop new park and recreational facilities with the need to maintain and upgrade existing park sites and facilities.

C. Policies

1. All citizens should be provided with an opportunity for engaging in recreational experiences, and recreational facilities should be equitably located in the City.
2. The City should continue to maintain and upgrade existing parks and recreational facilities for the safety and convenience of the age groups that use them.

3. Mini Parks and Neighborhood Parks should be sited and designed to enhance neighborhood cohesion and provide a common neighborhood gathering place. All parks should have multiple access points from surrounding neighborhoods. All new residential development should be within 1/4 mile of a park.
4. Parks should be integrated into future neighborhood and development designs and linked by a network of trails, bike routes, and open space corridors.
5. Acquisition of park and open space lands should occur in advance of or in coordination with development to provide for reasonable acquisition costs and facilitate site planning. Parklands in undeveloped areas should be acquired through land developer dedications, where feasible.
6. The City should continue to develop a diversity of park sizes and types based on the characteristics and needs of individual neighborhoods, and the surrounding land use and natural resource features.
7. The City should explore various means of acquiring land for parks and for developing park facilities, including impact fees/park improvement fees, parkland dedication requirements, state and federal grants, conservation easements, and non-profit organizations.
8. The preservation of primary and secondary environmental corridors, isolated natural resource areas, steep slopes, woodlands and forests, lakes, ponds, streams, lakeshores, floodplains, riparian habitats, and wetlands should receive special attention to ensure their maintenance as vegetative, wildlife and fish habitats, as natural stormwater infiltration areas, as areas for passive and active outdoor recreation, and as stormwater detention management areas, where appropriate.
9. All new residential development should meet the park and open space standards and recommendations as outlined in this *Plan* and implemented by the City of Lake Geneva zoning and subdivision ordinances.
10. The provision of safe and convenient bike connections between park and open space facilities should be emphasized in on-going City planning and acquisition efforts, and should follow State and AASHTO design standards.
11. The City should encourage public awareness of the City's parks and outdoor recreational facilities by promoting them through maps, signage, and other materials.
12. The City should explore opportunities to work in collaboration with local school districts to provide parkland and recreation facilities.
13. The City should take measures to ensure that existing park facilities are upgraded to comply with ADA design guidelines. Future parks should be designed so that they are barrier-free and accessible to persons with disabilities.
14. The City should continue its Neighborhood Planning process to identify future land uses, road and lot layouts, and the locations of parks, open space corridors, and trails.
15. The City should provide a diversity of recreational opportunities to adequately serve different age groups, including teenagers and senior citizens.

Comments from the Chief



March 6, 2007

Citizens and Community Leaders,

I submit for your review and comment the activities of your Fire and EMS Department for the year 2006.

Upon review of Fire and EMS activities for the year, it was arguably one of our busiest and most productive years on record. 607 medical responses were recorded along with 300 fire responses for a total call volume of 907. Our busiest month was August, which yielded 99 requests for service. On average our busiest day of the week was Saturday, while the busiest time of day was between the hours of 8a.m. and 4 p.m.

Two members retired from the department: Larry Sandy (16 years) and Harold Nish (56 years). The Department hired 5 new members.

The department utilized capitol improvement funds to replace the front ramp and replace lighting in the meeting room at station one. Additionally, two new boilers replaced the old heating units at station one.

In November, the City of Lake Geneva Fire Department was officially notified that we were awarded \$177,400.00 in grant monies from the Assistance to Firefighters Grant Program. This grant will be utilized to replace self-contained breathing apparatus and related equipment.

The City of Lake Geneva Fire Department is proud to continue our service to the community, marked by 127 years of pride, dedication and commitment.

On behalf of all the members of the Department, I would like to thank each and every one of you for your continued encouragement and support.

Respectfully,

Brent Connelly

Brent Connelly
Fire Chief

Mission Statement

The mission of the Lake Geneva Fire Department is to minimize the loss of life and property resulting from fires, medical emergencies and other disasters.

We will accomplish our mission through prevention, education, fire suppression, medical services, technical rescue and other related emergency and non-emergency activities

We will actively participate in our community, serve as role models and strive to effectively and efficiently utilize all of the necessary resources and training available to provide a service deemed excellent by our citizens.

Vision Statement

The Lake Geneva Fire Department will be respected by its peers and members of the community for its level of professionalism, excellence, capability and commitment as it fulfills its mission of service.

Department Profile

Administration

Fire Chief....Brent Connelly
Deputy Chief...Dan Derrick
Assistant Chief...Pat Heindl

Personnel

Fire Inspectors...2
Total Paid on Call personnel...37
Captains...3
Lieutenants...3
Firefighters...12
EMT's...3
Firefighter/EMT's...22
Rescue Divers...3
Confined Space Technicians...8
High Angle Rescue Technicians...5
Trench Rescue Technicians...6

Service Area

City of Lake Geneva...21 sq. mi.
Town of Geneva...15 sq. mi.
Current Stations...2

Apparatus

Engines...2
Ladder Truck...1
Ambulance...1
Water Tender...1
Wildland Vehicle...1
Command...1
Boat...1
Utility...1
Personnel...1
Technical Rescue...1

Annual Personnel Awards

10 years of service- Captain Mark Moller-Gunderson

5 years of service- Firefighter/EMT Gehrman, Firefighter M. Kuehl,
Firefighter Kulik, Firefighter D. McKaig and Firefighter Wall

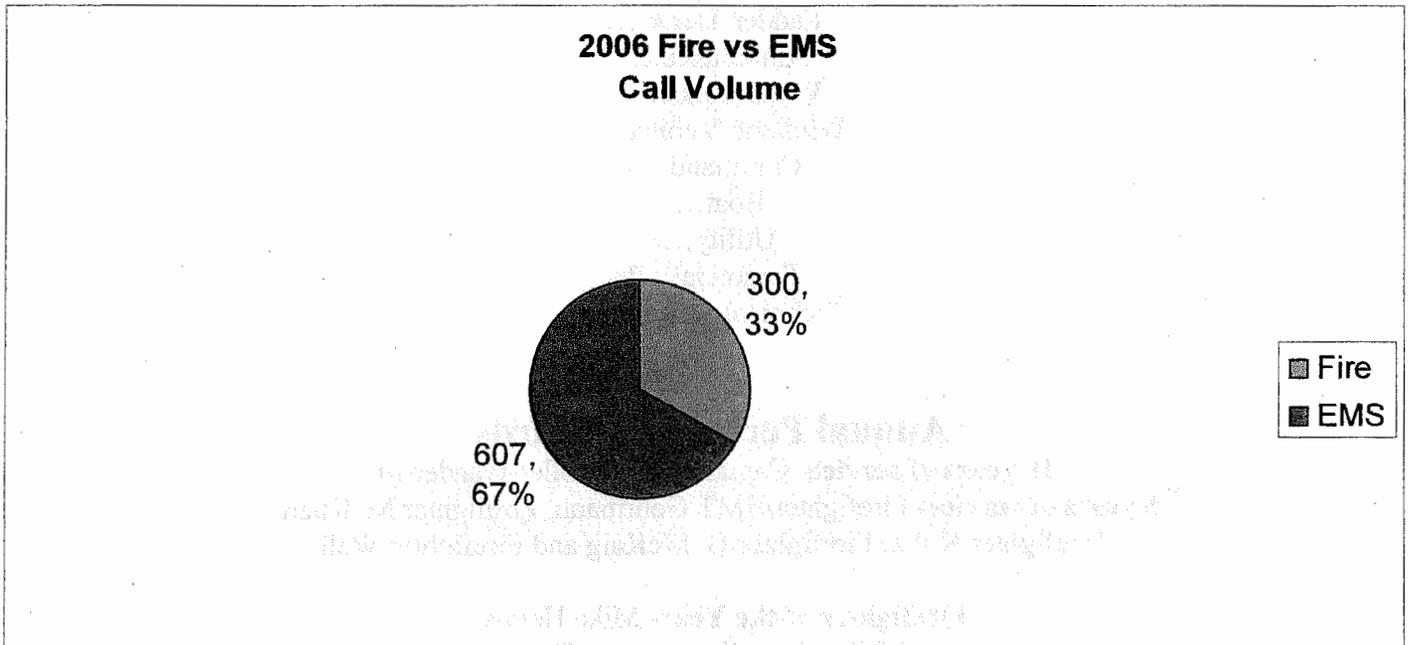
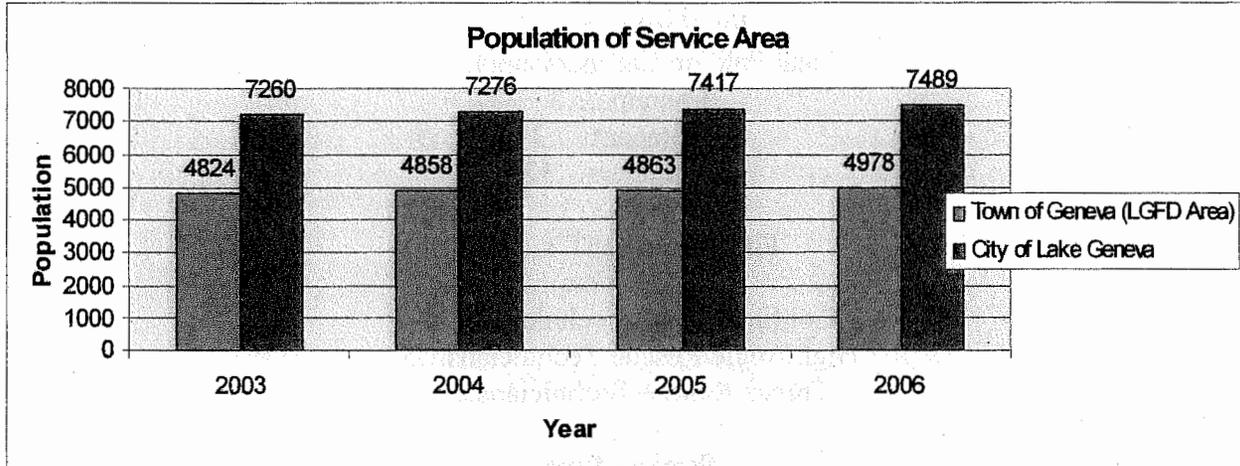
Firefighter of the Year- Mike Herwald

EMT of the Year- Larry Covi

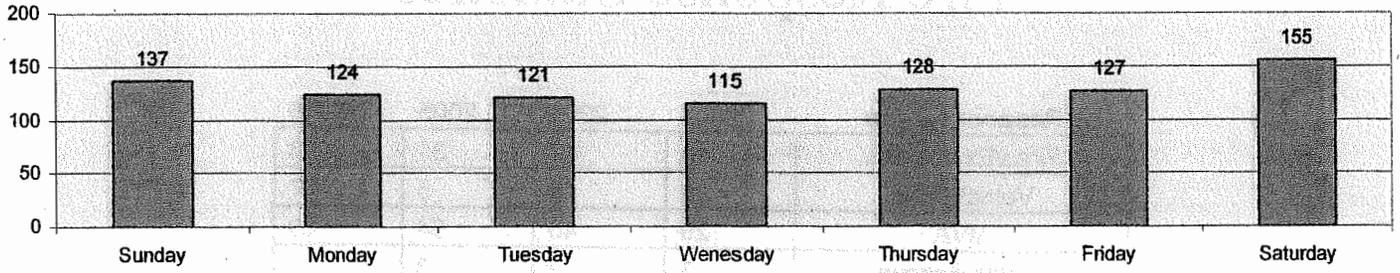
Fire Officer of the Year- Captain Mark Moller-Gunderson

Captain Mark Moller-Gunderson also was also awarded Walworth County Fire Officer of the Year by the Walworth County Fire Chiefs Association.

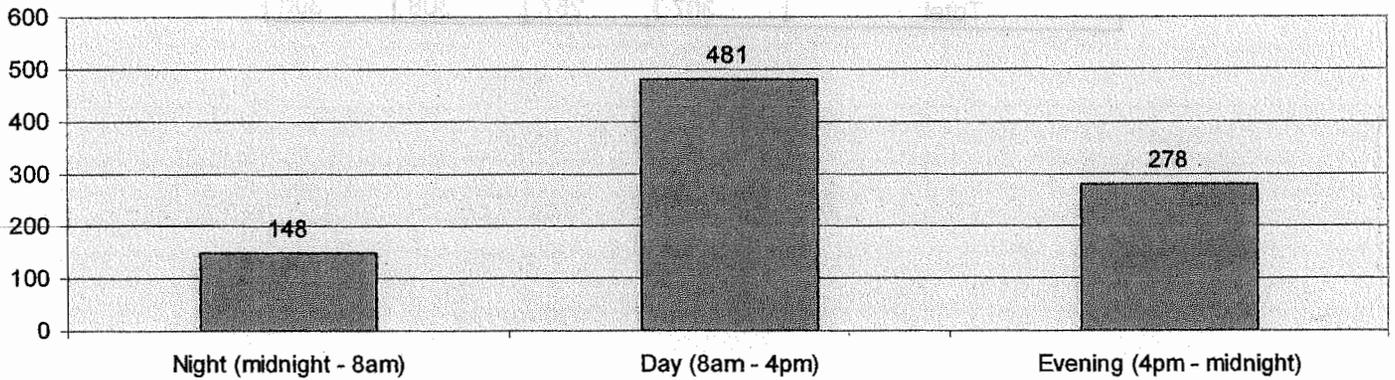
Community Profile & Response Statistics



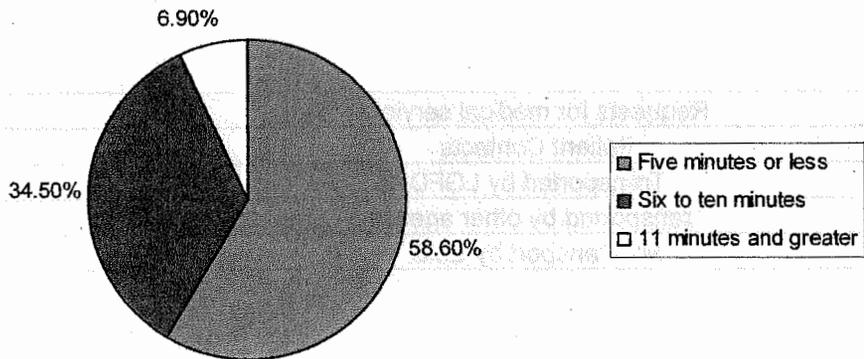
**2006 Response by Day of the Week
Fire & EMS**



**2006 Response by Time of Day
Fire & EMS**



Response Times



Fire Response Statistics

Response Type	2003	2004	2005	2006
Fires/Explosions	46	42	31	33
Vehicle Fire	10	6	5	7
MVA	29	40	64	69
Water Rescue	3	2	3	1
Ice Rescue	2	3	3	2
Trench Rescue	N/A	0	0	1
Hazardous Condition	59	51	36	26
Other Request for Service	158	113	166	161
Total	307	257	308	300

EMS Response Statistics

Requests for medical service	607
Patient Contacts	769
Transported by LGFD	22
Transported by other agency	522
No Transport by EMS	207