



**City of Lake Geneva
2010 Budget**

City Officials

Mayor
William P. Chesen

City Aldermen

1 st District:	Vacant	Todd Krause
2 nd District:	Mary Jo Fesenmaier	Penny Roehrer
3 rd District:	Arleen Krohn	William Mott
4 th District:	Don Tolar	Frank Marsala

Administration

City Administrator: Dennis Jordan

City Clerk: Diana Dykstra
City Comptroller: Peg Pollitt
City Treasurer: Germaine Clifford
City Attorney: Daniel Draper
City Assessor: Grace Lininger

Police Chief: Michael Rasmussen
Fire Chief: Brent Connelly
Municipal Judge: Henry Sibbing
Building Inspector: Barney Brugger
Library Director: Andrea Peterson

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.

**NOTICE OF PUBLIC HEARING
CITY OF LAKE GENEVA
PROPOSED 2010 BUDGET**

Notice is hereby given that a PUBLIC HEARING will be held, on Monday, **November 30, 2009 at 7:00 P.M.**, in the Council Chambers, at City Hall, 626 Geneva Street, City of Lake Geneva, on the 2010 PROPOSED MUNICIPAL OPERATING AND CAPITAL BUDGETS. A detailed copy of the 2010 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 10th day of November, 2009.

/S/ William P. Chesen
Mayor
City of Lake Geneva, Wisconsin

**CITY OF LAKE GENEVA
2010 PROPOSED OPERATING AND CAPITAL BUDGETS**

	2009 APPROVED BUDGET	2010 PROPOSED BUDGET	2009-2010 % CHANGE
REVENUES:			
Taxes:			
General Property Taxes	\$ 3,955,015	\$ 4,256,199	7.6%
Other Taxes	848,715	734,745	-13.4%
Special Assessments	8,260	8,000	-3.1%
Intergovernmental Revenues	1,010,710	1,052,347	4.1%
Licenses and Permits	363,790	391,485	7.6%
Fines and Forfeitures	170,750	187,650	9.9%
Public Charges for Services	283,500	184,800	-34.8%
Interest Earnings	60,000	40,350	-32.8%
Miscellaneous Revenues	59,100	7,600	-87.1%
Net Interfund Transfers	748,060	819,680	9.6%
TOTAL REVENUES:	\$ 7,507,900	\$ 7,682,856	2.3%
EXPENDITURES:			
General Government	\$ 1,230,285	\$ 1,232,115	0.1%
Public Safety	3,319,770	3,425,279	3.2%
Public Works	1,416,570	1,406,169	-0.7%
Health & Human Services	971,730	1,004,300	3.4%
Culture, Recreation & Education	426,430	471,882	10.7%
Conservation & Development	143,115	143,111	0.0%
TOTAL EXPENDITURES:	\$ 7,507,900	\$ 7,682,856	2.3%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	
DEBT SERVICE			
REVENUES	998,080	957,492	-4.1%
EXPENDITURES:			
Principal Retirement	755,000	744,207	-1.4%
Interest Expense	243,080	213,285	-12.3%
TOTAL EXPENDITURES:	\$ 998,080	\$ 957,492	-4.1%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	
CAPITAL PROJECTS (Includes Impact Fees)			
REVENUES	\$ 513,165	\$ 101,000	-80.3%
EXPENDITURES	513,165	101,000	-80.3%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	
TID #4			
REVENUES	\$ 2,527,765	\$ 3,850,000	52.3%
EXPENDITURES - TIF #4	2,527,765	3,850,000	52.3%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	52.3%
SPECIAL REVENUE FUNDS			
REVENUES	\$ 1,557,275	\$ 1,559,820	0.2%
EXPENDITURES (Includes Transfers)	1,557,275	1,559,820	0.2%
TOTAL REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	0.2%

	2006	2007	2008	2009	2010
Tax Rate Per \$1,000 of Assessed Value for City Purposes:	\$5.06	\$5.21	\$5.28	5.32	5.51

TO: MAYOR AND COMMON COUNCIL
FROM: CITY ADMINISTRATOR
DATE: JANUARY 19, 2010
RE: BUDGET SUMMARY

The year 2009 saw a stagnant economy with many people losing their jobs, having their hours of work cut or being furloughed. The economy has definitely affected cities throughout the state. Many cities have been concerned about levy limits and their affects on their respective municipalities. The concern was justified as the Governor extended the levy limit allowing only a three percent increase, unless a municipality experienced enough growth to allow it to raise their levy in excess of the limit. In Lake Geneva, that meant the City could increase the levy rate by 3.661 per cent for 2009. In 2010, all cities are allowed to raise their levy limit by three per cent. A city could raise the levy more if its new construction percentage was above 3 percent. The City of Lake Geneva's new construction percentage was above the 3 per cent limit. The tax rate for the year 2010 was increased by 3.6 per cent.

The Charter Town legislation was not proposed during the last legislative session, but new TIF amendments were proposed, as well as limits on annexation. Some of the TIF amendments have traction, but the annexation legislation is stalled in Committee.

There are several factors that will contribute to make 2010 a difficult year for the City. They are: the State imposed levy limits placed on municipalities; the legislature not taking into consideration indexing the levy limit by the rate of inflation, the volatile fluctuation of petroleum products and the faltering economy. Interest rates have decreased which will have a negative effect on the interest earned by the City from its investments.

State Shared Revenue:

In 2010 the City of Lake Geneva is projected to receive a payment of \$136,445.00 in state Shared Revenue. This amount is a decrease of \$20,879.00 from 2009. This is a 13.2% reduction in the Shared Revenue payment.

Expenditure Restraint Program:

The City of Lake Geneva does not qualify for the Expenditure Restraint Program.

Other Revenues:

Interest rates have continued to fall and will result in less money earned on investments. The Common Council passed an ordinance that allowed staff to invest in the CDARS program which will maximize interest earned on investments. It is estimated the City will earn \$60,000.00 in interest on its investments in 2010. This number is significantly lower than what the City has received in the past.

The City will receive \$632,203.00 in General Transportation Aids and \$47,912.00 in Connecting Highway Aids.

Health Insurance:

Compared to the State Health Plan and some private plans, the City's plan has remained relatively stable. The City has entered into an agreement with Health Payment Systems that provides higher discounts with health care providers.

City Debt:

The City has used only 4.32% of the legal debt percentage allowed by State Statute. If the City needs to borrow for capital projects, it has the capacity to do so. The City owes \$6,630,697 in G. O. debt which will be paid in full by September of 2016.

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 \$38,000. This helps to defray the costs of recycling yard wastes and brush pick-ups.

Urban Forestry:

The City has again qualified for an Urban Forestry grant. These grants are on a 50/50 basis, and the City's portion of the grant can be in-kind. The amount of the grant will be approximately \$15,000.

Fire Department:

The Fire Department has applied for several grants, but has not heard yet if they were approved.

Police Department:

The Police Department has applied for several grants, but will not know if the requests are successful until later in the year.

Stimulus Package:

The City of Lake Geneva has been approved to receive \$720,000.00 in ARRA funding for the reconstruction of the Wrigley Bridge. The contract will be let in April of 2010 with construction to follow in the fall.

Edwards Boulevard:

The extension of Edwards Boulevard from the north property line of the Target project to Sheridan Springs Road will begin in the spring of 2010 and should be completed by November 2010. The estimated cost of the project in 2007 was \$2,950,000. The construction bid for the project is \$2,010,514.00. The cost of soil testing, silt-fencing, engineering, design, and land purchase is \$342,000. Figuring a 15% contingency for the project, the total cost should not exceed \$2,654,091, and could be less.

Assessed Value:

The City's assessed value increased to over \$1.176 billion in 2008. New construction was 2.87% of the City's assessed value or \$49,905,000 and thus the City could increase its tax levy by that amount.

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 was 5.06, a 28% decrease from 2005. In 2007, the City levy was 5.21 per \$1,000 of value. In 2008, it was 5.28 per \$1,000 of value. In 2009 the rate was 5.32. In 2010, the City levy rate is 5.51.

The 2010 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 3% levy limit has been extended for another biennium by the State Legislature. This 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. The fall

of new construction and new home sales will limit most cities, if not all, to a 3% increase in their levy.

I want to thank the Budget Committee, which is chaired by Alderman Todd Krause, the Comptroller Peg Pollitt, Department Heads, and Mayor Bill Chesen and the Common Council for their time and patience in preparing the 2010 budget. Thank you again.

Dennis E. Jordan
City Administrator

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	----- 2009 -----		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE							0
REVENUES							
11-00-00-4111	GENERAL PROPERTY TAXES	3,650,860	3,838,629	3,955,015	3,955,021	3,955,021	4,256,199
11-00-00-4112	TID #3 INCREMENT - CLOSING REV	0	0	100,000	99,824	99,824	0
11-00-00-4113	OMITTED TAX REVENUE	0	0	0	10,766	10,766	47,245
11-00-00-4114	MOBILE HOME PARK FEES	3,122	3,302	4,600	3,458	3,458	3,500
11-00-00-4121	ROOM TAX	542,922	495,876	500,000	320,697	400,000	420,000
11-00-00-4122	SALES TAX DISCOUNT	259	293	200	(12)	200	200
11-00-00-4131	TAXES FROM WATER UTILITY	222,050	224,790	222,000	224,790	224,790	222,000
11-00-00-4180	INT & PENLTY ON TAXES	768	956	750	1,208	1,208	750
11-00-00-4181	ROOM TAX LATE FEES	50	225	0	25	30	0
11-00-00-4182	ROOM TAX PENALTIES	652	11,687	0	0	0	0
11-00-00-4262	SPEC. ASSMTS-CURB & GUTTER	9,129	8,353	8,260	0	8,260	8,000
11-00-00-4340	MUNICIPAL RECYCLING GRANT	30,778	38,916	36,000	35,030	35,030	36,000
11-00-00-4341	STATE SHARED REVENUE	157,096	157,926	157,525	23,628	157,525	136,445
11-00-00-4343	EXPENDITURE RESTRAINT PROGRAM	64,282	10,315	0	0	0	0
11-00-00-4353	STATE AID FOR HIGHWAYS	647,241	637,744	638,150	506,581	638,150	680,002
11-00-00-4354	OTHER STATE GRANTS	0	0	0	8,045	8,045	0
11-00-00-4359	STATE FIRST DOLLAR CREDIT	0	0	0	137,692	137,692	0
11-00-00-4360	PAYMENT FOR MUNICIPAL SERVICES	4,721	3,623	6,335	4,394	4,394	4,000
11-00-00-4361	STATE COMPUTER AID	17,756	15,155	15,115	16,343	16,343	16,000
11-00-00-4362	AIDS IN LIEU OF TAXES-CONSRVTN	173	24,173	7,000	7,000	7,000	26,000
11-00-00-4368	GLLEA ACCOUNTING SERVICES	0	0	0	3,000	3,000	3,000
11-00-00-4369	FEMA DISASTER AID & RELIEF	210	50,485	0	0	0	0
11-00-00-4410	LIQUOR & MALT BEVERAGE LICENSE	26,396	37,596	25,000	27,731	27,731	25,000
11-00-00-4411	OPERATOR LICENSES	8,245	8,010	8,000	8,145	8,145	8,000
11-00-00-4412	OTHER BUS LIC-CIG,MILK,VID,ETC	11,860	11,891	13,000	11,664	11,664	12,000
11-00-00-4413	BUS PERMITS-SELLERS,ALARM,ROOM	263	450	300	794	794	300
11-00-00-4415	CABLE TV FRANCHISE FEES	59,932	81,927	58,000	71,537	86,000	86,000
11-00-00-4420	NONBUS LIC-DOGS, CATS, BIKES	608	582	500	580	580	500
11-00-00-4490	WORK PERMITS	1,207	837	1,200	497	497	1,000
11-00-00-4495	OTHER PERMITS	1,585	2,055	1,500	2,140	2,140	2,000
11-00-00-4510	ANNEXATION FILING FEES	0	300	0	0	0	0
11-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	0	2	0	(8)	(9)	0
11-00-00-4610	GENERAL GOV'T MISC REVENUE	3,127	3,609	2,000	4,476	4,500	4,000
11-00-00-4611	SPECIAL ASSMT LETTERS FEES	6,315	6,695	5,000	5,215	5,215	4,500
11-00-00-4690	MISCELLANEOUS SALES	871	2,337	600	215	215	600
11-00-00-4730	DONATIONS	0	50,000	50,000	55,110	55,110	0
11-00-00-4811	INTEREST EARNED	211,708	109,159	60,000	22,598	40,000	40,000
11-00-00-4812	A/R FINANCE CHARGES	0	0	0	370	370	350

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	----- 2009 -----		--2010-- FINAL BUDGET
				BUDGETED	12 MO. ACTUAL	
REVENUES						
11-00-00-4819	DISCOUNTS EARNED	277	305	300	604	300
11-00-00-4830	SALE OF CITY EQUIPMENT	500	1,184	0	10,553	0
11-00-00-4835	RENT REVENUES	0	186	0	327	300
11-00-00-4837	HILLMOOR LEASE	14,000	15,000	15,000	0	0
11-00-00-4840	INSURANCE REIMBURSEMENTS	23,842	36,995	90,000	113,328	15,000
11-00-00-4845	INSURANCE REBATE-LEAGUE	0	0	0	13,510	7,500
11-00-00-4910	APPL.-PRIOR YRS. APPROPRIATION	0	0	0	0	0
11-00-00-4920	DEBT SERVICE REIMBURSEMENT	437,287	59,197	0	0	0
11-00-00-4922	TIF ADMIN REIMBURSEMENT	0	34,166	0	0	10,000
11-00-00-4930	TRANSFER FROM LAKEFRONT	184,453	109,283	393,215	0	375,680
11-00-00-4950	REVENUE FROM PARKING FUND	235,000	506,747	354,845	0	444,000
11-00-00-4960	TRANSFER FROM PARKING FUND	90,293	0	0	0	0
11-00-00-4961	TRANSFER FROM LAKEFRONT RES	50,000	0	0	0	0
TOTAL		6,719,838	6,600,961	6,729,410	5,706,876	6,896,371
TOTAL REVENUES:		6,719,838	6,600,961	6,729,410	5,706,876	6,896,371
MUNICIPAL COURT REVENUES						
11-12-00-4510	COURT PENALTIES & FINES	174,851	143,445	150,000	198,269	170,000
11-12-00-4513	PARKING CITATION COLLECTIONS	22,000	15,012	20,000	13,010	11,000
11-12-00-4514	COURT CITATION COLLECTN-STARK	(4)	(1,373)	0	3,836	4,000
11-12-00-4640	REIMBURSEMENTS BY DEFENDANTS	66	600	0	500	300
11-12-00-4811	MUNICIPAL CT INTEREST INCOME	1,575	901	0	1,512	1,600
TOTAL		198,488	158,585	170,000	217,127	186,900
TOTAL REVENUES: MUNICIPAL COURT		198,488	158,585	170,000	217,127	186,900
CITY HALL REVENUES CITY CLERK						

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	BUDGETED	2009	PROJECTED	--2010--
		ACTUAL	ACTUAL		12 MO. ACTUAL		FINAL BUDGET
CITY HALL							
CITY CLERK							
11-14-30-4352	GRANTS-ELECTION	0	0	0	500	500	0

TOTAL CITY CLERK		0	0	0	500	500	0
TOTAL REVENUES: CITY HALL		0	0	0	500	500	0
POLICE REVENUES							
11-21-00-4352	LAW ENFORCEMENT TRAINING AIDS	6,651	5,000	0	5,200	5,200	4,000
11-21-00-4353	FEDERAL GRANTS & REIMBURSEMENTS	0	3,178	0	0	0	0
11-21-00-4354	STATE GRANTS & REIMBURMENTS	0	3,955	0	3,118	3,118	5,200
11-21-00-4621	POLICE-MISCELLANEOUS REVENUE	1,162	1,079	1,000	1,234	1,311	1,000
11-21-00-4622	WAGE REIMBURSEMENTS	90,939	81,851	98,290	105,502	105,502	98,485
11-21-00-4623	MISCELLANEOUS TAXABLE REVENUES	0	44	0	47	47	0
11-21-00-4625	VEHICLE LOCKOUT FEE	4,607	4,138	4,000	3,888	4,119	4,000
11-21-00-4730	DONATIONS	3,523	16,347	0	1,100	1,100	500
11-21-00-4735	COMMUNICATIONS REIMB-FIRE DEPT	26,500	26,500	34,500	34,500	34,500	34,500
11-21-00-4737	SOFTVEST DONATION	0	10,000	0	0	0	0
11-21-00-4830	SALE OF POLICE EQUIPMENT	8,562	2,896	0	0	0	0

TOTAL		141,944	154,988	137,790	154,589	154,897	147,685
TOTAL REVENUES: POLICE		141,944	154,988	137,790	154,589	154,897	147,685
FIRE REVENUES							
11-22-00-4340	EMS PROVIDER SUPPORT-H. & S.S.	5,207	5,211	5,200	5,151	5,151	5,200
11-22-00-4342	FIRE INSURANCE FROM STATE	31,493	33,513	33,000	34,714	34,714	34,000
11-22-00-4471	FIRE DEPT BURNING PERMIT	315	315	400	330	330	400
11-22-00-4610	MISCELLANEOUS REVENUE	30	0	100	93	1,485	100
11-22-00-4620	FIRE WAGE INCOME	5,570	7,691	8,000	2,290	0	0
11-22-00-4621	VEHICLE/CHARGES	13,720	9,795	11,000	0	0	0
11-22-00-4622	EMS WAGE INCOME	30,086	114,355	110,000	0	0	0
11-22-00-4623	INSPECTION FEES	31,831	28,027	30,000	0	0	38,000
11-22-00-4624	FIRE/EMS BILLING REVENUE	0	0	0	0	0	134,000
11-22-00-4625	PLAN REVIEW/SPRINKLER SYSTEMS	35,722	19,737	16,500	14,810	15,624	15,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	-----2009-----		--2010-- FINAL BUDGET
				BUDGETED	12 MO. ACTUAL	
FIRE REVENUES						
11-22-00-4730	TOWNSHIPS FIRE SERVICES	142,655	100,000	100,000	100,000	100,000
11-22-00-4740	EMS TRANSPORT/VEHICLE CHARGES	1,187	32,997	20,000	0	0
11-22-00-4811	INTEREST	0	0	0	9	11
11-22-00-4830	SALE OF FIRE DEPT. EQUIPMENT	8,175	621	4,000	2,914	2,914
11-22-00-4851	FIRE DEPT. DONATION	7,606	250	500	7,125	7,125
11-22-00-4855	DONATIONS - CPR CLASSES	814	1,060	0	1,826	1,826
TOTAL		314,411	353,572	338,700	169,262	169,180
TOTAL REVENUES: FIRE		314,411	353,572	338,700	169,262	169,180
BUILDING & ZONING REVENUES						
11-24-00-4430	BUILDING PERMITS	134,484	58,105	78,000	49,845	55,488
11-24-00-4431	ELECTRICAL PERMITS	19,006	20,537	17,000	10,707	10,707
11-24-00-4432	PLUMBING PERMITS	23,084	10,802	8,500	9,325	9,325
11-24-00-4433	OTHER PERMITS-BLDG INSP OFFICE	24,125	12,128	8,500	15,610	15,618
11-24-00-4440	ZONING PERMITS & FEES	25,549	17,307	13,000	13,530	13,716
TOTAL		226,248	118,879	125,000	99,017	104,854
TOTAL REVENUES: BUILDING & ZONING		226,248	118,879	125,000	99,017	104,854
STREET DEPARTMENT REVENUES						
11-32-10-4522	RESTITUTION-STREET DEPT PROP	0	0	0	750	750
11-32-10-4630	MISC STREET DEPT REVENUE	0	3,000	0	100	100
11-32-10-4644	WEED CUTTING	0	552	0	2,163	2,163
11-32-10-4730	STREET DEPT DONATIONS	0	0	0	2,550	2,550
TOTAL		0	3,552	0	5,563	5,563

DATE: 02/19/2010
 TIME: 08:23:01
 ID: BP430000.6SC

CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009			--2010--
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
STREET DEPARTMENT							
SNOW & ICE							
11-32-12-4631	SNOW & ICE CONTROL	0	3,236	100	0	0	2,000
TOTAL SNOW & ICE		0	3,236	100	0	0	2,000
TREE & BRUSH							
11-32-13-4851	DONATIONS TO TREE PROGRAM	300	(70)	0	250	250	0
TOTAL TREE & BRUSH		300	(70)	0	250	250	0
TOTAL REVENUES: STREET DEPARTMENT		300	6,718	100	5,813	5,813	3,500
TRAFFIC CONTROL REVENUES							
11-34-10-4639	CAR TOWING REIMBURSEMENTS	5,325	3,625	4,000	2,497	2,497	3,000
TOTAL		5,325	3,625	4,000	2,497	2,497	3,000
TOTAL REVENUES: TRAFFIC CONTROL		5,325	3,625	4,000	2,497	2,497	3,000
PARKS REVENUES							
11-52-00-4674	PARK APPLICATION FEE	320	460	300	460	460	300
11-52-00-4675	PARK USE FEES	2,539	4,115	2,200	3,160	3,160	2,500
11-52-00-4891	PARK FUND COLLECTIONS	0	(125)	0	0	0	0
TOTAL		2,859	4,450	2,500	3,620	3,620	2,800
TOTAL REVENUES: PARKS		2,859	4,450	2,500	3,620	3,620	2,800
CONSERVATION/DEVELOPMENT REVENUES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	-----2009-----		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
CONSERVATION/DEVELOPMENT							
11-70-00-4721	HISTORIC PRESERVATION DONATION	200	0	0	110	132	0
11-70-00-4723	HISTORIC PLAQUE REIMBURSEMENTS	370	490	400	375	375	400
TOTAL		570	490	400	485	507	400
TOTAL REVENUES: CONSERVATION/DEVELOPMENT		570	490	400	485	507	400
GENERAL GOVERNMENT EXPENSES							
11-10-00-5133	LIFE INSURANCE POLICY FEES	1,305	1,394	1,300	1,878	1,878	1,800
11-10-00-5139	HOLIDAY APPRECIATION	1,600	1,825	2,675	2,555	2,555	3,000
11-10-00-5154	UNEMPLOYMENT COMPENSATION	4,923	2,216	8,000	10,987	10,987	8,000
11-10-00-5214	LABOR NEGOTIATIONS	528	400	3,000	0	0	2,000
11-10-00-5245	EXPENSES SUBJECT TO INS. CLAIM	27,500	28,690	12,000	10,780	10,780	12,000
11-10-00-5314	OFFICIAL PUBLICATIONS & NOTICE	9,224	12,455	8,000	10,593	10,593	8,000
11-10-00-5315	PUBLICATION FEES REIMBURSABLE	2,752	2,837	2,500	1,921	1,921	2,500
11-10-00-5316	RECORDING FEES	0	0	0	0	0	0
11-10-00-5399	GENERAL GOV'T MISC. EXPENSES	4,629	3,867	3,000	1,633	1,936	3,000
11-10-00-5730	SPECIAL LITIGATIONS	0	0	0	0	0	0
11-10-00-5740	PERSONAL PROPERTY WRITEOFFS	0	2,731	500	0	0	500
11-10-00-5741	ILLEGAL TAXES & REFUNDS	70,256	0	10,000	14,819	14,819	10,000
11-10-00-5742	P.P. WRITE-OFFS REIMBURSED	0	463	0	99	119	0
11-10-00-5743	COST RECOVERY WRITE OFFS	0	2,374	0	0	0	0
11-10-00-5780	CONTINGENCY ACCOUNT	0	0	93,255	0	0	50,000
11-10-00-5910	PURCHASE OF REAL ESTATE	0	0	0	434,561	434,561	0
11-10-00-5930	TRANSFER TO DEBT SERVICE	1,568,516	0	0	0	0	0
TOTAL		1,691,233	59,252	144,230	489,826	490,149	100,800
INSURANCE							
11-10-10-5509	INS. REIMB.-OTHER DEPTS.	(14,716)	(91,560)	(50,000)	(49,952)	(50,000)	(65,000)
11-10-10-5512	GENERAL LIABILITY INSURANCE	105,374	108,508	120,770	73,448	120,770	122,206
11-10-10-5513	BOILER & MACHINERY INS.	4,689	0	0	0	0	0
11-10-10-5516	WORKERS COMPENSATION	118,790	115,758	102,345	92,156	102,496	107,744
TOTAL INSURANCE		214,137	132,706	173,115	115,652	173,266	164,950

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
GENERAL GOVERNMENT							
HEALTH & OTH BENEFITS							
11-10-20-5111	HEALTH & DENTAL REIMBURSABLE	(302,447)	(349,402)	(350,270)	(259,788)	(259,850)	(350,270)
11-10-20-5132	HEALTH AND DENTAL ADMIN CHGS	317,769	330,221	336,000	87,512	336,000	336,000
11-10-20-5133	HEALTH AND DENTAL CLAIMS	1,192,585	865,522	970,000	901,266	970,000	1,000,000
11-10-20-5134	DISABILITY PREMIUMS CITY	15,231	13,445	12,000	8,989	12,000	12,000
11-10-20-5135	EAP PROGRAM	3,750	3,750	4,000	937	4,000	4,000
11-10-20-5152	OPT OUT SOCIAL SECURITY EXP	0	0	0	2,912	2,912	2,570
TOTAL HEALTH & OTH BENEFITS		1,226,888	863,536	971,730	741,828	1,065,062	1,004,300
TOTAL GENERAL GOVERNMENT		3,132,258	1,055,494	1,289,075	1,347,306	1,728,477	1,270,050
COMMON COUNCIL EXPENSES							
11-11-00-5114	COUNCIL SALARIES	23,537	25,283	28,000	28,570	28,570	28,001
11-11-00-5120	PART TIME WAGES	0	318	0	990	990	1,152
11-11-00-5152	COUNCIL SOCIAL SECURITY	1,800	1,958	2,145	2,261	2,261	2,230
11-11-00-5214	VIDEOTAPING EXPENSES	0	190	0	0	0	0
11-11-00-5310	COMPUTER & OFFICE SUPPLIES	0	35	0	43	43	0
11-11-00-5320	COUNCIL WIS LEAGUE MEMBERSHIP	3,493	3,743	3,745	3,762	3,762	3,812
11-11-00-5331	COUNCIL-MEALS, LODGING, ETC.	557	376	1,000	0	0	1,000
11-11-00-5332	COUNCIL CONFERENCES & SCHOOL	0	482	1,000	0	0	1,000
11-11-00-5399	COUNCIL MISCELLANEOUS EXPENSES	1,649	2,457	2,020	5,229	5,350	2,020
TOTAL		31,036	34,842	37,910	40,855	40,976	39,215
TOTAL COMMON COUNCIL		31,036	34,842	37,910	40,855	40,976	39,215
MUNICIPAL COURT EXPENSES							
11-12-00-5114	MUNICIPAL COURT SALARIES	10,000	10,000	13,500	13,500	13,500	13,499
11-12-00-5120	MUNICIPAL COURT WAGES-CLERK	59,675	62,097	63,160	64,447	64,447	64,031
11-12-00-5125	MUNICIPAL CT OVERTIME	0	0	0	59	59	0
11-12-00-5133	INSURANCE DEDUCTIBLE REIMB.	100	0	200	0	0	300
11-12-00-5134	MUNICIPAL CT LIFE INSURANCE	96	105	120	117	117	120
11-12-00-5136	MUNICIPAL CT RETIREMENT FUND	6,285	6,495	6,700	6,616	6,616	7,045
11-12-00-5152	MUNICIPAL CT SOCIAL SECURITY	5,188	5,619	5,610	5,967	5,967	5,940

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	-----2009-----		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
MUNICIPAL COURT EXPENSES							
11-12-00-5214	COLLECTION FEES	284	0	0	4,991	5,489	6,000
11-12-00-5221	MUNICIPAL CT TELEPHONE	1,570	1,677	1,550	1,646	1,646	1,550
11-12-00-5290	CARE OF PRISONERS	600	1,035	1,000	2,520	2,520	1,700
11-12-00-5310	MUNICIPAL CT OFFICE SUPPLIES	788	801	1,685	1,705	1,705	1,685
11-12-00-5312	POSTAGE-MUNICIPAL COURT	711	1,146	1,000	1,010	1,010	1,000
11-12-00-5330	MUNICIPAL CT TRAVEL-MILAGE	250	124	275	563	563	275
11-12-00-5331	MUN CT-MEALS	488	392	770	918	918	770
11-12-00-5332	MUN CT CONFERENCES & SCHOOL	1,300	1,466	1,350	1,206	1,206	1,350
11-12-00-5340	OPERATING SUPPLIES-CITATIONS	1,869	406	420	406	406	420
11-12-00-5361	EQUIPMENT MAINT SERVICE COSTS	1,230	1,197	1,275	1,236	1,236	1,275
11-12-00-5381	MUNICIPAL COURT OPERATIONS	2,463	2,833	2,500	68	2,500	2,500
11-12-00-5399	MUNICIPAL CT MISCELLANEOUS EXP	645	1,040	1,000	1,040	1,040	1,000
TOTAL		93,542	96,433	102,115	108,015	110,945	110,460
TOTAL MUNICIPAL COURT		93,542	96,433	102,115	108,015	110,945	110,460
LEGAL EXPENSES							
11-13-00-5113	CITY ATTORNEY SALARY	0	0	0	64,000	64,000	64,000
11-13-00-5115	LABOR NEGOTIATIONS	0	0	0	0	0	0
11-13-00-5136	CITY ATTORNEY RETIREMENT FUND	0	0	0	0	0	7,616
11-13-00-5152	CITY ATTORNEY SOCIAL SECURITY	0	0	0	4,896	4,896	4,896
11-13-00-5213	CITY ATTORNEY SERVICES	73,499	64,154	64,000	0	0	0
11-13-00-5310	CITY ATTORNEY OFFICE SUPPLIES	0	17	0	152	152	200
11-13-00-5330	CITY ATTORNEY TRAVEL-MILEAGE	0	0	0	0	0	0
11-13-00-5331	CITY ATTY-MEALS, LODGING, ETC.	0	0	0	280	280	300
11-13-00-5332	SCHOOL & CONFERENCES-CITY ATTY	0	0	1,000	235	235	500
11-13-00-5399	CITY ATTORNEY MISC EXPENSES	0	0	0	0	0	0
TOTAL		73,499	64,171	65,000	69,563	69,563	77,512
OUTSIDE LEGAL FEES							
11-13-10-5214	OUTSIDE ATTORNEYS FEES	2,434	471	2,000	28,513	28,513	5,000
TOTAL OUTSIDE LEGAL FEES		2,434	471	2,000	28,513	28,513	5,000
TOTAL LEGAL		75,933	64,642	67,000	98,076	98,076	82,512

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	----- BUDGETED	2009 12 MO. ACTUAL	----- PROJECTED	--2010-- FINAL BUDGET
CITY HALL							
EXPENSES							
MAYOR							
11-14-10-5114	MAYOR SALARIES	5,099	5,723	6,000	6,000	6,000	6,000
11-14-10-5152	MAYOR SOCIAL SECURITY	390	438	460	459	460	460
11-14-10-5310	MAYOR OFFICE SUPPLIES	57	128	140	0	0	140
11-14-10-5331	MAYOR-MEALS, LODGING, ETC.	73	17	100	20	20	100
11-14-10-5399	MAYOR MISCELLANEOUS EXPENSES	251	693	800	591	591	500
TOTAL MAYOR		5,870	6,999	7,500	7,070	7,071	7,200
CITY ADMINISTRATOR							
11-14-20-5110	CITY ADMINISTRATOR SALARY	88,006	87,757	90,390	92,416	92,416	90,390
11-14-20-5133	REIMB. OF INSURANCE DEDUCTIBLE	0	0	100	0	0	0
11-14-20-5134	CITY ADMIN. LIFE INSURANCE	540	605	815	662	662	815
11-14-20-5136	CITY ADMIN. RETIREMENT	9,203	9,282	9,400	9,190	9,190	9,943
11-14-20-5152	CITY ADMIN SOCIAL SECURTY	6,710	6,822	6,915	7,028	7,028	6,915
11-14-20-5310	CITY ADMIN. OFFICE SUPPLY	734	393	750	222	222	750
11-14-20-5324	DUES, BOOKS, & PUBLICATIONS	402	371	300	440	440	450
11-14-20-5330	CITY ADMIN. TRAVEL-MILEAGE	1,286	2,052	1,500	1,111	1,333	1,500
11-14-20-5331	CITY ADMIN MEALS/LODGING	668	453	500	773	836	500
11-14-20-5332	CITY ADMIN. CONFR/SCHOOLS	787	845	900	560	560	900
11-14-20-5399	CITY ADMIN. MISC EXPENSE	2	0	0	0	0	0
TOTAL CITY ADMINISTRATOR		108,338	108,580	111,570	112,402	112,687	112,163
CITY CLERK							
11-14-30-5110	CITY CLERK SALARIES	50,469	51,966	53,545	54,215	54,215	53,543
11-14-30-5111	DEPUTY CLERK SALARY	0	0	0	30,425	37,216	37,216
11-14-30-5120	CITY CLERK STAFF WAGES	46,860	45,134	43,605	21,409	21,409	3,000
11-14-30-5126	CITY HALL SEASONAL WAGES	74	4,381	5,000	2,279	2,628	4,500
11-14-30-5133	INSURANCE DEDUCT. REIMBURSE.	100	150	100	225	225	300
11-14-30-5134	CITY CLERK LIFE INSURANCE	314	368	380	384	384	400
11-14-30-5136	CITY CLERK RETIREMENT FUND	9,771	10,108	10,105	10,924	10,924	10,315
11-14-30-5152	CITY CLERK SOCIAL SECURITY	7,119	7,725	7,815	8,157	8,157	7,525
11-14-30-5190	POLL WORKERS FEES	1,861	6,221	4,000	3,241	3,241	4,500
11-14-30-5218	MUNICIPAL CODIFICATION	400	5,898	2,000	0	0	2,000
11-14-30-5310	CITY CLERK OFFICE SUPPLIES	902	1,675	1,800	1,438	1,634	1,800
11-14-30-5311	BALLOTS/OTHER ELECTION EXPENSE	2,800	7,411	4,500	5,181	5,349	5,800
11-14-30-5312	POSTAGE-CITY CLERK	2,783	4,030	4,000	3,461	3,532	4,800
11-14-30-5314	RECALL ELECTION EXPENDITURES	0	0	0	510	510	0
11-14-30-5330	CITY CLERK TRAVEL-MILEAGE	533	474	500	509	509	500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	----- BUDGETED	2009 12 MO. ACTUAL	----- PROJECTED	--2010-- FINAL BUDGET
CITY HALL EXPENSES							
CITY CLERK							
11-14-30-5331	CITY CLERK-MEALS, LODGING, ETC	438	450	450	439	439	450
11-14-30-5332	CITY CLERK CONFERENCES & SCHOOL	1,781	769	1,500	658	658	1,100
11-14-30-5382	LICENSE EXPENSES	1,280	504	1,500	1,254	1,254	1,000
11-14-30-5399	CITY CLERK MISCELLANEOUS EXP	340	364	400	211	211	400
TOTAL CITY CLERK		127,825	147,628	141,200	144,920	152,495	139,149
TOTAL CITY HALL		242,033	263,207	260,270	264,392	272,253	258,512
CITY FINANCIAL EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5110	ACCOUNTING SALARIES	50,470	51,984	65,000	61,457	61,457	65,000
11-15-10-5120	ACCTG & DATA PROCESSING WAGES	30,433	33,088	31,825	33,677	33,677	33,043
11-15-10-5126	PART TIME HELP	0	0	0	0	0	15,000
11-15-10-5133	INSURANCE DEDUCTIBLE REIMB.	0	0	300	300	300	300
11-15-10-5134	ACCTG & DP LIFE INSURANCE	350	414	630	251	251	450
11-15-10-5136	ACCTG & DATA PROC RETIREMENT	8,515	9,029	10,070	9,828	9,828	10,785
11-15-10-5152	ACCTG & DP SOCIAL SECURITY	6,076	6,410	7,410	7,250	7,250	8,648
11-15-10-5212	ACCOUNTING CONSULTANT FEES	0	0	0	12,322	12,322	0
11-15-10-5213	INDEPENDENT AUDITING	18,240	21,121	23,975	24,031	24,031	22,000
11-15-10-5310	ACCTG & DP OFFICE SUPPLIES	2,039	2,128	3,350	1,574	1,574	3,000
11-15-10-5320	ACCOUNTING PROFESSIONAL DUES	1,370	1,427	1,440	190	190	600
11-15-10-5332	ACCTG-DP CONFERENCES & SCHOOL	3,149	4,531	3,500	614	614	3,200
11-15-10-5399	ACCTG & DP MISCELLANEOUS EXP	363	26,421	200	1,606	1,606	500
11-15-10-5450	ACCOUNTING & DP PROGRAMMING	16,567	19,500	39,535	20,622	30,000	40,000
TOTAL ACCOUNTING & DATA PROCESSING		137,572	176,053	187,235	173,722	183,100	202,526
CITY TREASURER							
11-15-30-5112	TREASURER SALARIES	13,000	13,000	14,000	15,000	15,000	14,003
11-15-30-5126	TREASURER ASST-SEASONAL WAGES	761	3,017	5,250	2,680	2,680	500
11-15-30-5134	TREASURER LIFE INSURANCE	116	115	135	139	139	140
11-15-30-5136	TREASURER RETIREMENT FUND	1,511	1,495	1,585	2,018	2,018	1,666
11-15-30-5152	TREASURER SOCIAL SECURITY	1,030	1,248	1,075	1,353	1,353	1,110
11-15-30-5214	OUTSIDE COLLECTION FEES	0	47	200	0	200	200
11-15-30-5310	TREASURER OFFICE SUPPLIES	1,898	1,027	1,800	1,217	1,217	1,500
11-15-30-5312	TREASURER - POSTAGE	214	3,337	3,500	2,262	3,000	3,600

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	----- 2009 12 MO. BUDGETED	----- 2009 12 MO. ACTUAL	----- 2010-- PROJECTED	----- 2010-- FINAL BUDGET
CITY FINANCIAL EXPENSES							
CITY TREASURER							
11-15-30-5330	TREASURER TRAVEL-MILEAGE	500	360	350	507	507	350
11-15-30-5331	TREASURER - MEALS & LODGING	340	499	375	556	556	375
11-15-30-5332	TREASURER-CONFERENCES & DUES	219	260	1,000	295	295	500
11-15-30-5399	TREASURER MISCELLANEOUS EXP	97	630	350	220	220	350
TOTAL CITY TREASURER		19,686	25,035	29,620	26,247	27,185	24,294
CITY ASSESSOR							
11-15-40-5120	ASSESSOR WAGES & SALARIES	50,242	48,918	50,390	50,385	50,386	50,386
11-15-40-5126	ASSESSOR SEASONAL WAGES	0	0	0	90	90	0
11-15-40-5133	INSURANCE DEDUCTIBLE REIMB	0	0	0	100	100	150
11-15-40-5134	ASSESSOR LIFE INSURANCE	253	282	350	266	266	350
11-15-40-5136	ASSESSOR RETIREMENT FUND	5,307	5,173	5,245	5,240	5,240	5,545
11-15-40-5152	ASSESSOR SOCIAL SECURITY	3,843	3,742	3,855	3,861	3,861	3,855
11-15-40-5211	ASSESSOR CONTRACT - COMMERCIAL	6,000	6,000	6,500	6,500	6,500	6,500
11-15-40-5213	MANUFACTURING ASSESSMENT	1,856	4,278	2,300	2,202	2,202	2,600
11-15-40-5214	OUTSIDE ATTORNEYS FEES	4,090	0	0	0	0	0
11-15-40-5310	ASSESSOR OFFICE SUPPLIES	542	202	400	1,289	1,289	400
11-15-40-5312	POSTAGE-ASSESSOR	349	578	700	611	729	700
11-15-40-5320	ASSESSOR PROFESSIONAL DUES	210	283	400	35	35	400
11-15-40-5330	ASSESSOR TRAVEL-MILEAGE	444	453	600	476	476	500
11-15-40-5331	ASSESSOR-MEALS, LODGING, ETC.	536	386	600	150	150	500
11-15-40-5332	ASSESSOR CONFERENCES & SCHOOL	461	160	700	120	120	500
11-15-40-5398	BOARD OF REVIEW MISC. EXPENSES	14	291	500	261	313	500
11-15-40-5399	ASSESSOR MISCELLANEOUS EXPENSE	294	171	1,400	547	656	600
11-15-40-5410	CERTIFICATIONS-ASSESSOR DEPT	809	620	500	0	0	500
11-15-40-5450	PROGRAMMING	1,700	1,700	2,000	1,470	1,764	2,000
TOTAL CITY ASSESSOR		76,950	73,237	76,440	73,603	74,177	75,986
TOTAL CITY FINANCIAL		234,208	274,325	293,295	273,572	284,462	302,806

CITY HALL BUILDING
 EXPENSES

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
CITY HALL BUILDING							
11-16-10-5120	CITY HALL MAINT. WAGES	40,924	42,525	42,090	43,342	43,342	41,808
11-16-10-5125	CITY HALL MAINT OVERTIME	0	0	0	521	521	500
11-16-10-5134	CITY HALL MAINT. LIFE INS.	121	153	160	143	156	160
11-16-10-5136	CITY HALL MAINT. RETIREMENT	4,253	4,485	4,380	4,515	4,515	4,655
11-16-10-5152	CITY HALL MAINT. SOCIAL SEC.	3,044	3,340	3,220	3,356	3,356	3,237
11-16-10-5221	CITY HALL TELEPHONE EXPENSE	12,184	13,261	14,000	13,605	13,605	14,000
11-16-10-5222	CITY HALL ELECTRICITY	37,672	35,222	35,000	34,859	34,859	35,000
11-16-10-5224	CITY HALL GAS HEAT	15,759	17,592	16,000	13,939	14,790	17,500
11-16-10-5226	CITY HALL WATER & SEWER BILLS	1,778	2,094	2,000	2,113	2,113	2,000
11-16-10-5240	CITY HALL BUILDING REPAIRS	4,993	20,602	5,000	9,632	9,632	20,000
11-16-10-5310	GENERAL OFFICE SUPPLIES & EXP.	3,694	4,590	4,000	3,241	3,241	4,000
11-16-10-5350	BLDG MAINT SUPPLIES-CITY HALL	5,585	6,746	5,000	8,669	9,420	7,000
11-16-10-5360	CITY HALL MAINT SERVICE COSTS	13,261	14,475	14,000	16,505	16,505	15,500
11-16-10-5399	CITY HALL MISCELLANEOUS EXP	910	855	1,000	1,202	1,404	1,000
11-16-10-5531	OFFICE MACHINE CONTRACTS	2,222	2,166	2,000	1,537	1,537	2,000
11-16-10-5532	POSTAGE MACH LEASE & EXP	4,572	5,034	4,500	4,936	5,923	4,500
TOTAL		150,972	173,140	152,350	162,115	164,919	172,860
TOTAL CITY HALL BUILDING		150,972	173,140	152,350	162,115	164,919	172,860
POLICE EXPENSES							
11-21-00-5110	POLICE FT SALARIES	1,326,334	1,503,328	1,531,140	1,519,015	1,523,316	1,566,476
11-21-00-5120	POLICE PT WAGES	81,874	91,447	107,830	98,429	98,828	119,878
11-21-00-5125	POLICE OVERTIME WAGES	24,854	31,711	30,000	37,503	37,503	30,000
11-21-00-5127	PD COMPENSATION PER CONTRACT	136,891	102,047	108,310	118,872	118,872	106,061
11-21-00-5134	POLICE DEPT LIFE INSURANCE	2,991	2,672	3,555	2,708	2,708	3,655
11-21-00-5136	POLICE DEPT RETIREMENT FUND	208,445	219,325	234,205	239,255	239,255	262,511
11-21-00-5138	PD UNIFORM ALLOWANCE	19,505	20,798	23,775	21,464	23,775	23,775
11-21-00-5139	PD RESERVES UNIFORM ALLOWANCE	3,818	2,658	3,100	3,666	3,666	3,100
11-21-00-5140	INTERPRETERS FEES	4,674	3,358	4,000	4,491	4,921	4,000
11-21-00-5152	POLICE DEPT SOCIAL SECURITY	118,232	131,862	135,965	134,550	134,550	139,415
11-21-00-5190	PD COMMISSION SECRETARY PAY	248	507	1,000	585	600	1,000
11-21-00-5214	OUTSIDE LEGAL EXPENSES	602	10,825	3,500	923	923	4,000
11-21-00-5221	PD TELEPHONE EXPENSE	22,032	22,025	23,000	22,406	22,406	26,600
11-21-00-5262	PD-COMMUNICATION.SYS MAINT FEE	7,274	6,176	8,900	5,950	5,950	9,000
11-21-00-5290	CARE OF PRISONERS	625	748	1,000	668	668	1,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
POLICE EXPENSES							
11-21-00-5305	DATA PROCESSING	7,929	7,835	10,000	10,506	10,506	10,000
11-21-00-5310	POLICE DEPT OFFICE SUPPLIES	4,343	6,589	8,550	7,611	7,983	7,950
11-21-00-5312	POLICE POSTAGE	0	0	0	0	0	1,200
11-21-00-5316	CRIME PREVENTION PROGRAM	0	0	6,400	6,709	6,932	6,400
11-21-00-5330	PD TRAVEL-MILEAGE	3,132	1,394	3,000	1,160	1,160	3,000
11-21-00-5331	POLICE-MEALS	3,651	3,547	4,000	3,889	4,077	4,000
11-21-00-5341	PD FUEL EXPENSE	0	0	0	0	0	27,600
11-21-00-5342	PD SPECIAL EQUIPMENT	6,341	5,225	6,250	19,924	19,924	6,250
11-21-00-5361	POLICE-EQUIP MAINT SERV COSTS	44,738	60,633	55,985	66,043	66,043	28,385
11-21-00-5380	POLICE SPECIAL INVESTIGATIONS	3,592	2,915	7,000	6,686	6,686	7,000
11-21-00-5399	POLICE DEPT MISCELLANEOUS EXP	4,439	6,407	6,275	5,784	5,784	5,675
11-21-00-5410	POLICE DEPT TRAINING EXPENSES	23,349	17,919	26,900	21,196	21,196	29,900
11-21-00-5411	POLICE-APPLICATION PROCESSING	4,061	6,081	10,900	4,578	4,664	10,900
11-21-00-5412	TRNG & TRAVEL-REIMBURSEABLE	2,264	2,009	3,000	0	0	0
11-21-00-5415	TUITION & BOOKS PER CONTRACT	9,042	9,138	7,500	7,102	7,198	7,500
11-21-00-5531	XEROX MACHINE	1,984	1,189	2,260	2,455	2,455	2,260
11-21-00-5533	TTY RENTAL	6,840	9,264	10,685	9,926	11,911	10,930
11-21-00-5735	GRANT PURCHASES	0	3,955	0	3,118	3,118	0
11-21-00-5736	ANON DONOR - PURCHASES	1,839	11,358	0	4,675	4,675	0
11-21-00-5737	SOFTVEST EXPENDITURES	0	4,418	0	4,585	4,585	0
TOTAL		2,085,943	2,309,363	2,387,985	2,396,432	2,406,838	2,469,421
TOTAL POLICE		2,085,943	2,309,363	2,387,985	2,396,432	2,406,838	2,469,421
FIRE EXPENSES							
11-22-00-5113	FIRE OFFICER SALARIES	27,139	29,653	29,655	29,560	29,560	29,656
11-22-00-5114	FIRE DEPT SALARIES	27,830	24,099	25,000	21,050	21,389	25,000
11-22-00-5115	FIRE SAFETY WAGES/PUBLIC ED.	5,505	2,582	5,000	3,422	3,422	5,000
11-22-00-5122	PAID ON PREMISE EMPL WAGES	0	117,375	146,775	154,325	154,325	146,775
11-22-00-5130	EMS CITY CALLS	52,138	29,492	28,000	35,099	35,099	28,000
11-22-00-5131	EMS GENEVA CALLS	4,633	2,426	4,000	3,532	3,532	4,000
11-22-00-5133	FIRE DEPT LIFE INSURANCE	648	692	1,100	773	773	1,100
11-22-00-5134	FD WORKMEN DISABILITY INS.	21,446	21,446	23,000	21,450	21,450	23,000
11-22-00-5136	FIRE DEPT/EMS RETIREMENT FUND	16,635	33,589	61,800	41,760	50,000	50,000
11-22-00-5138	FIRE DEPT. UNIFORMS	5,400	5,257	5,000	4,061	4,061	5,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	----- 2009 -----		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
FIRE EXPENSES							
11-22-00-5140	FIRE DEPT FIRE RUNS	50,894	52,291	51,500	45,853	49,195	51,500
11-22-00-5141	GENEVA TOWNSHIP FIRE RUNS	9,821	8,170	10,600	9,737	10,114	10,600
11-22-00-5142	LINN TOWNSHIP FIRE RUNS	0	174	2,000	69	292	2,000
11-22-00-5143	WALWORTH COUNTY FIRE RUNS	0	0	1,000	0	0	1,000
11-22-00-5144	FIRE DEPT EXPENSE ALLOWANCE	0	569	1,000	327	327	1,000
11-22-00-5152	FIRE DEPT SOCIAL SECURITY	20,195	29,335	31,380	30,917	31,690	31,350
11-22-00-5190	FIRE COMMISSION MISC. EXP.	0	53	1,000	595	678	2,000
11-22-00-5214	OUTSIDE BILLING SERVICES	7,125	13,429	12,000	11,180	12,897	12,000
11-22-00-5215	FIRE INSPECTOR-SALARY	30,701	29,392	31,365	34,040	34,040	31,365
11-22-00-5216	MISC. FIRE/DATA PROCESS WAGES	13,774	14,807	13,200	15,867	15,867	13,200
11-22-00-5217	FIRE INVESTIGATIONS & TRAINING	495	185	1,200	834	834	1,200
11-22-00-5218	CONTRACTUAL SERVICES-PARATECH	0	2,422	0	4,684	5,531	4,500
11-22-00-5221	FIRE DEPT TELEPHONE EXPENSE	5,348	3,343	6,000	4,328	4,328	6,000
11-22-00-5222	FIREHOUSE ELECTRICITY	11,418	10,259	11,000	8,192	8,192	9,000
11-22-00-5224	FIREHOUSE GAS HEAT	8,153	10,239	12,000	7,250	7,250	10,000
11-22-00-5226	FIREHOUSE WATER & SEWER BILLS	415	509	500	554	554	500
11-22-00-5240	EQUIPMENT REPAIRS-FIRE DEPT.	8,315	20,620	12,000	15,107	15,380	16,000
11-22-00-5241	FIREHOUSE REPAIRS	1,370	3,787	2,000	2,643	2,643	2,000
11-22-00-5262	FD-COMMUNICATION SYS MAINT FEE	3,232	3,201	3,000	4,093	4,185	3,000
11-22-00-5265	PD COMMUNICATION SERVICES	26,500	26,500	34,500	34,500	34,500	34,500
11-22-00-5310	FIRE DEPT-OFFICE SUPPLIES	1,269	1,727	2,000	1,370	1,643	2,000
11-22-00-5312	POSTAGE-FIRE DEPT	546	493	550	334	365	550
11-22-00-5320	FD MEMBERSHIP DUES & FEES	2,055	1,868	2,500	2,607	2,655	2,500
11-22-00-5340	OPERATING SUPPLIES-FIRE DEPT	5,280	6,187	7,000	6,882	7,509	8,500
11-22-00-5341	VEHICLE EXP-FUEL	5,853	10,589	10,000	7,139	9,000	10,000
11-22-00-5350	BLDG MAINT SUPPLIES-FIRE DEPT	1,451	900	1,500	1,405	1,405	2,000
11-22-00-5351	EQUIP MAINT SUPPLIES-FIRE DEPT	974	2,029	3,500	6,935	6,935	4,000
11-22-00-5360	FIREHOUSE MAINT SERVICE COSTS	2,369	2,593	2,500	1,330	1,330	2,500
11-22-00-5361	FIRE DEPT-EQUIP MAIN SERV COST	0	168	0	33	39	0
11-22-00-5397	BAD DEBT EXPENSE/ADJUSTMENTS	0	159,551	0	0	0	0
11-22-00-5398	FIRE DEPT. FILM DEVELOPING	111	56	250	22	26	250
11-22-00-5399	FIRE DEPT MISCELLANEOUS EXP	1,619	2,186	2,000	1,504	1,696	2,000
11-22-00-5410	FIRE DEPT TRAINING	35,000	34,174	38,010	37,832	39,858	38,010
11-22-00-5412	TUITION REIMB PER CONTRACT	7,397	8,902	5,000	2,682	2,682	5,000
11-22-00-5415	UNIFORM REPAIR	1,829	1,098	2,000	1,490	1,787	2,000
11-22-00-5510	EMS TRAINING	14,171	18,379	22,100	15,129	16,460	22,100
11-22-00-5532	FIRE DEPT. VOICE MAIL LEASE	671	671	850	664	664	900
11-22-00-5610	CPR CLASSES	707	534	0	1,597	1,597	0
11-22-00-5736	DONATION-FIRE PURCHASES	99	4,640	500	7,675	9,209	500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
FIRE EXPENSES							
11-22-00-5750	SPRINKLER SYSTEMS EXPENSES	19,600	11,838	14,000	7,570	7,570	14,000
11-22-00-5800	OUTLAY-EQUIPMENT-FIRE DEPT	1,192	2,277	2,500	1,545	1,545	2,500
11-22-00-5810	EMS EQUIPMENT OUTLAY	3,582	5,224	10,200	1,189	1,189	11,000
11-22-00-5820	STATE MANDATED EQUIP TESTING	2,946	4,392	4,000	5,722	5,722	5,500
TOTAL		467,851	776,372	697,535	658,458	682,994	696,056
FIRE HYDRANT RENTAL							
11-22-10-5229	FIRE PROTECTION-HYDRANT RENTAL	225,459	226,809	225,460	226,809	226,809	226,809
TOTAL FIRE HYDRANT RENTAL		225,459	226,809	225,460	226,809	226,809	226,809
TOTAL FIRE		693,310	1,003,181	922,995	885,267	909,803	922,865
BUILDING & ZONING EXPENSES							
11-24-00-5110	BUILDING INSPECTOR SALARIES	63,326	63,314	65,235	65,286	65,286	65,233
11-24-00-5120	BUILDING INSPECTION WAGES	39,166	36,565	44,635	41,346	41,346	44,648
11-24-00-5133	INSURANCE DEDUCTIBLE REIMB.	0	0	200	0	0	300
11-24-00-5134	BLDG INSPECTOR LIFE INSURANCE	520	252	320	336	336	320
11-24-00-5136	BLDG INSPECTOR RETIREMENT FUND	11,135	10,327	10,970	10,075	10,200	10,650
11-24-00-5152	BLDG INSPECTOR SOCIAL SECURITY	7,828	7,624	9,005	8,101	8,243	8,410
11-24-00-5217	CONTRACT-ELEVATOR INSPECTION	0	105	150	250	250	250
11-24-00-5218	CONTRACTS-WEIGHTS & MEASURES	4,800	4,800	4,800	4,800	4,800	4,800
11-24-00-5219	CONTRACT BUILDING INSPECTOR	0	2,182	0	0	0	0
11-24-00-5262	COMMUNICATION SYSTEMS	603	528	400	349	367	400
11-24-00-5310	BLDG INSPECTOR OFFICE SUPPLIES	2,230	1,448	2,550	2,937	3,352	2,700
11-24-00-5320	MEMBERSHIP DUES & FEES	155	285	500	255	306	300
11-24-00-5330	BLDG INSPECTOR TRAVEL-MILEAGE	2,527	2,806	2,000	3,422	3,422	3,000
11-24-00-5331	BLDG INSP-MEALS	451	521	600	450	541	500
11-24-00-5332	CONFERENCES & SCHOOL	650	640	750	525	630	600
11-24-00-5399	BLDG INSPECTOR MISC EXPENSES	523	1,838	1,000	483	487	1,000
11-24-00-5810	EQUIPMENT OUTLAY	382	0	0	0	0	0
TOTAL		134,296	133,235	143,115	138,615	139,566	143,111
TOTAL BUILDING & ZONING		134,296	133,235	143,115	138,615	139,566	143,111
EMERGENCY MGMT EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	BUDGETED	2009		--2010--
					12 MO. ACTUAL	PROJECTED	FINAL BUDGET
EMERGENCY MGMT							
11-29-00-5120	EMER GOVT PART TIME WAGES	0	0	0	0	0	15,683
11-29-00-5136	EMER GOVT RETIREMENT	0	0	0	0	0	2,510
11-29-00-5152	EMER GOVT SOCIAL SEC	0	0	0	0	0	1,200
11-29-00-5210	SIREN REPAIRS	0	3,168	3,500	6,594	6,600	3,500
11-29-00-5222	FIRE SIRENS ELECTRICTY	832	513	790	444	444	600
11-29-00-5250	FIRE SIREN REPAIRS	1,020	0	2,500	0	0	0
11-29-00-5340	EMER GOVT SUPPLIES	0	0	0	0	0	2,500
11-29-00-5360	WEATHER TRACKING PROGRAM	1,848	1,908	2,000	1,968	2,000	2,000
11-29-00-5399	EMERGENCY SYSTEMS MISC EXP	0	0	0	4,187	5,024	5,000
TOTAL		3,700	5,589	8,790	13,193	14,068	32,993
TOTAL EMERGENCY MGMT		3,700	5,589	8,790	13,193	14,068	32,993
DPW & ENGINEERING EXPENSES							
11-30-00-5216	CITY ENGINEERING FEES	8,264	15,144	10,000	12,333	12,887	10,500
11-30-00-5217	SURVEYING	0	0	500	0	0	500
TOTAL		8,264	15,144	10,500	12,333	12,887	11,000
TOTAL DPW & ENGINEERING		8,264	15,144	10,500	12,333	12,887	11,000
STREET DEPARTMENT EXPENSES							
11-32-10-5110	STREET SUPERINTENDENT	39,461	55,870	57,290	44,399	57,289	57,289
11-32-10-5111	REDISTRIBUTABLE ST. DEPT LABOR	(241,461)	(274,784)	(209,160)	0	0	0
11-32-10-5120	ST DEPT WAGES	503,299	592,018	465,940	266,411	266,411	233,715
11-32-10-5125	ST. DEPT. OVERTIME WAGE	34,146	1,015	66,000	6,178	15,000	45,970
11-32-10-5126	STREET DEPT. SEASONAL LABOR	4,142	0	31,830	39,305	39,305	31,830
11-32-10-5134	STREET DEPT LIFE INSURANCE	1,622	1,771	2,365	1,508	1,619	1,700
11-32-10-5136	STREET DEPT RETIREMENT FUND	57,712	63,784	63,715	40,413	63,715	37,925
11-32-10-5138	ST. DEPT UNIFORM ALLOW.	7,800	7,800	7,200	7,200	7,200	7,800
11-32-10-5152	ST DEPT SOCIAL SECURITY	43,423	51,020	49,305	27,720	28,697	28,810
11-32-10-5205	DRUG AND ALCOHOL TESTING	909	602	1,300	264	316	900
11-32-10-5221	ST DEPT TELEPHONE EXPENSE	3,158	1,785	2,400	2,160	2,160	2,400

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO: ACTUAL	PROJECTED	FINAL BUDGET
STREET DEPARTMENT EXPENSES							
11-32-10-5222	ST DEPT BLDG ELECTRICITY	11,628	10,584	9,450	9,094	9,094	9,450
11-32-10-5224	ST DEPT BLDG GAS HEAT	9,485	10,554	17,500	10,491	10,491	15,000
11-32-10-5226	ST DEPT BLDG-WATER & SEWER	1,307	1,293	1,500	591	1,201	1,500
11-32-10-5240	STREET DEPT. BUILDING REPAIRS	0	1,510	1,600	1,764	1,764	1,600
11-32-10-5250	ST DEPT EQUIPMENT REPAIRS	30,006	39,377	46,000	39,833	39,833	40,000
11-32-10-5262	ST DEPT-COMM SYSTEM MAINT FEES	380	447	1,000	1,619	1,942	1,000
11-32-10-5270	SIDEWALK REPAIRS	843	2,534	2,000	865	865	1,500
11-32-10-5330	SUPERINTENDENT MILEAGE/TRAVEL	0	0	150	10	12	150
11-32-10-5331	SUPERINTENDENT MEALS/LODGING	13	198	150	95	113	150
11-32-10-5340	OPERATING SUPPLIES-STREET DEPT	5,408	10,468	8,000	6,282	7,143	8,000
11-32-10-5341	VEHICLE-FUEL & OIL	62,814	81,742	32,000	47,853	40,768	45,000
11-32-10-5342	MOSQUITO CONTROL	3,400	3,366	3,400	3,481	3,481	3,500
11-32-10-5344	WEED CUTTING	0	1,198	200	0	0	200
11-32-10-5350	BLDG MAINT SUPPLIES-STR DEPT	1,362	1,520	2,350	3,358	3,358	2,350
11-32-10-5351	EQUIP MAINT SUPPLIES-ST DEPT	6,557	4,688	5,100	4,717	4,717	5,100
11-32-10-5360	ST DEPT BLDG MAINT SERV COSTS	442	457	500	697	835	500
11-32-10-5370	ROAD MAINTENANCE SUPPLIES	20,222	9,486	24,000	8,624	8,624	8,000
11-32-10-5375	STREET CRACK FILLING	0	0	0	0	0	16,000
11-32-10-5390	FIRST AID AND SAFETY SUPPLIES	1,760	1,077	2,000	2,315	2,315	2,000
11-32-10-5399	STREET DEPT MISCELLANEOUS EXP	4,099	3,204	3,275	4,262	4,262	3,275
11-32-10-5736	DONATION PURCHASES	0	0	0	2,264	2,264	0
TOTAL		613,937	684,584	698,360	583,773	624,794	612,614
SNOW & ICE							
11-32-12-5120	SNOW & ICE CONTROL WAGES	30,821	33,437	17,500	23,777	23,777	20,000
11-32-12-5125	SNOW & ICE CONTROL OVERTIME	32,318	44,919	18,500	23,526	23,526	20,000
11-32-12-5134	SNOW & ICE LIFE INSURANCE	31	235	120	138	166	120
11-32-12-5136	SNOW & ICE RETIREMENT FUND	6,692	10,670	3,820	3,990	3,990	4,400
11-32-12-5152	SNOW & ICE SOCIAL SECURITY	4,830	3,602	2,755	3,612	3,612	3,060
11-32-12-5220	CONTRACT HAULING SERVICES	10,887	14,398	9,000	7,916	7,916	9,000
11-32-12-5250	SNOW & ICE CONTROL-REPAIRS	3,007	6,663	3,500	1,080	1,080	3,500
11-32-12-5340	OPERATING SUPPLIES-SNOW & ICE	46,164	61,421	27,500	49,188	49,188	39,800
11-32-12-5344	SNOW REMOVAL EXPENSES	0	2,410	800	250	300	8,000
11-32-12-5351	EQUIP MAINT SUPPL-SNOW & ICE	1,747	2,046	2,500	1,927	1,927	2,500
TOTAL SNOW & ICE		136,497	179,801	85,995	115,404	115,482	110,380

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
STREET DEPARTMENT							
TREE & BRUSH							
11-32-13-5120	TREE & BRUSH - WAGES	34,584	32,619	51,550	64,416	68,524	60,000
11-32-13-5125	TREE & BRUSH OVERTIME	516	4,180	1,650	238	238	1,000
11-32-13-5134	TREE & BRUSH LIFE INSURANCE	22	124	140	50	59	100
11-32-13-5136	TREE & BRUSH RETIREMENT FUND	3,675	3,900	5,640	4,994	4,994	6,710
11-32-13-5152	TREE & BRUSH SOC SEC	2,672	2,815	4,070	4,939	5,248	4,670
11-32-13-5220	FORESTRY SERVICES	2,293	1,505	3,500	250	300	3,500
11-32-13-5410	TRAINING & SEMINARS	420	419	500	711	711	500
11-32-13-5420	TREE & BRUSH - REPAIR	772	651	2,000	2,127	2,552	2,000
11-32-13-5430	TREE & BRUSH OPERATING SUPPLY	5,869	7,770	15,400	7,917	7,917	8,000
TOTAL TREE & BRUSH		50,823	53,983	84,450	85,642	90,543	86,480
COMPOST OPERATIONS							
11-32-14-5120	COMPOSTING ST DEPT WAGES	0	0	1,000	40,762	40,762	30,000
11-32-14-5125	COMPOSTING OVERTIME	0	0	0	627	627	1,000
11-32-14-5134	COMPOSTING LIFE INS	0	0	25	0	0	25
11-32-14-5136	COMPOSTING RETIREMENT FUND	0	0	80	2,845	3,410	3,410
11-32-14-5152	ST DEPT SOCIAL SECURITY	0	0	110	3,144	3,144	2,375
11-32-14-5220	COMPOSTING SERVICES	2,150	7,067	13,000	12,733	12,733	13,000
11-32-14-5430	COMPOSTING OPERATING SUPPLIES	2,859	2,828	300	1,027	1,027	300
TOTAL COMPOST OPERATIONS		5,009	9,895	14,515	61,138	61,703	50,110
STORM SEWER FUNCTIONS							
11-32-15-5120	STORM SEWER WAGES	6,793	9,997	7,200	7,913	9,303	7,500
11-32-15-5134	STORM SEWER LIFE INS	5	36	40	5	7	40
11-32-15-5136	STORM SEWER RETIREMENT	720	1,060	765	429	494	825
11-32-15-5152	STORM SEWER SOC SEC	519	765	555	604	711	575
11-32-15-5450	STORM SEWER MAINTENANCE	13	3,502	5,000	4,515	4,515	5,000
11-32-15-5460	STORM SEWER - DIGGERS HOTLINE	5,000	4,248	5,000	2,859	3,431	5,000
TOTAL STORM SEWER FUNCTIONS		13,050	19,608	18,560	16,325	18,461	18,940
TOTAL STREET DEPARTMENT		819,316	947,871	901,880	862,282	910,983	878,524
TRAFFIC CONTROL EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
TRAFFIC CONTROL							
11-34-10-5120	TRAFFIC CONTROL WAGES	6,451	7,672	4,100	4,674	5,608	4,800
11-34-10-5134	TRAFFIC CONTROL LIFE INS	4	23	15	13	15	15
11-34-10-5136	TRAFFIC CONTROL RETIRE. FUND	638	813	430	344	412	530
11-34-10-5152	TRAFFIC CONTROL SOC. SEC.	461	587	315	357	429	370
11-34-10-5222	ELECTRICITY-FLASHERS	5,994	5,014	6,645	8,476	8,476	6,645
11-34-10-5223	STREET LIGHTS ELECTRICITY	99,441	93,434	80,000	83,226	83,226	80,000
11-34-10-5260	REPAIRS-TRAFFIC SIGNALS, ETC.	4,551	3,444	5,000	3,260	3,630	5,000
11-34-10-5261	STREET LIGHTS REPAIRS	3,376	2,389	3,000	3,147	3,447	4,000
11-34-10-5290	CAR TOWING	7,115	2,125	4,000	3,862	3,862	4,000
11-34-10-5370	MARKING PAINT	5,385	6,032	7,000	6,335	7,601	7,000
11-34-10-5374	STREET IDENTIFICATION SIGNS	1,013	820	1,500	474	474	1,500
11-34-10-5375	TRAFFIC CONTROL STREET SIGNS	2,396	1,554	2,500	1,748	1,748	2,500
11-34-10-5394	STREET DECORATIONS	762	564	1,000	1,030	1,200	1,000
TOTAL		137,587	124,471	115,505	116,946	120,128	117,360
TOTAL TRAFFIC CONTROL		137,587	124,471	115,505	116,946	120,128	117,360
SANITATION & RECYCLING EXPENSES							
11-36-00-5294	SOLID WASTE - RESIDENTIAL	222,000	240,635	223,175	264,240	264,240	278,400
11-36-00-5295	SOLID WASTE - CONDOMINIUMS	0	0	41,065	0	0	0
11-36-00-5296	SOLID WASTE - STREET DEPT.	7,774	7,270	7,575	6,957	6,957	7,575
11-36-00-5297	SOLID WASTE - RECYCLING	98,760	98,760	98,760	98,760	98,760	109,200
TOTAL		328,534	346,665	370,575	369,957	369,957	395,175
TOTAL SANITATION & RECYCLING		328,534	346,665	370,575	369,957	369,957	395,175
LEISURE ACTIVITIES EXPENSES							
11-51-10-5222	MUSEUM-ELECTRICITY	7,941	6,909	9,805	6,485	6,485	7,300
11-51-10-5224	MUSEUM-GAS HEAT	7,160	8,001	7,560	6,872	6,872	7,600
11-51-10-5226	MUSEUM-WATER & SEWER BILLS	335	349	1,450	1,092	1,092	500
11-51-10-5240	MUSEUM-MAINTENANCE & REPAIRS	2,895	3,439	2,525	4,654	4,654	3,000
11-51-10-5735	MUSEUM-OPERATIONS SUBSIDY	0	10,000	12,000	12,000	12,000	12,000
TOTAL		18,331	28,698	33,340	31,103	31,103	30,400

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	----- 2009 -----		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
TOTAL LEISURE ACTIVITIES		18,331	28,698	33,340	31,103	31,103	30,400
PARKS EXPENSES							
11-52-00-5120	PARKS WAGES	7,144	7,447	5,300	38,671	44,309	35,000
11-52-00-5125	PARKS OVERTIME WAGES	5,777	7,004	5,000	6,976	7,500	7,500
11-52-00-5134	PARK LIFE INSURANCE	8	53	70	1	1	70
11-52-00-5136	PARKS RETIREMENT FUND	1,699	1,409	1,075	2,440	2,710	4,675
11-52-00-5152	PARKS SOCIAL SECURITY	1,355	1,274	790	3,741	4,331	3,255
11-52-00-5221	PARKS-TELEPHONE EXPENSE	296	0	0	0	0	0
11-52-00-5222	PARKS-ELECTRICITY	8,268	8,367	7,500	8,044	8,044	7,500
11-52-00-5226	PARKS-WATER & SEWER BILLS	2,158	2,097	2,000	2,534	2,534	2,000
11-52-00-5227	FOUNTAINS/STATUES-WATER/SEWER	1,308	1,046	800	1,462	1,462	1,000
11-52-00-5241	PARKS-BLDG. MAINT. & REPAIRS	520	251	3,000	2,866	2,866	3,000
11-52-00-5250	EQUIPMENT REPAIR SERVICES	5,378	11,876	6,100	5,543	6,018	6,100
11-52-00-5350	BLDG MAINT SUPPLIES-PARKS	2,476	4,922	4,000	5,128	6,153	6,000
11-52-00-5352	GROUNDNS MAINTENANCE SUPPLIES	5,352	6,064	8,000	10,388	12,465	8,000
11-52-00-5362	GROUNDNS MAINT SERVICE COSTS	7,399	575	7,000	4,574	4,574	7,000
11-52-00-5399	PARKS MISCELLANEOUS EXPENSES	2,592	3,651	5,000	4,563	5,373	5,000
11-52-00-5840	4 SEASON NATURE PRESERVE	4,570	4,432	6,500	5,933	6,437	6,500
11-52-00-5922	BASEBALL FIELD ELECTRIC	320	254	200	310	310	200
11-52-00-5950	BLDG MAINT SUPPLIES-RECREATION	0	223	300	200	240	300
11-52-00-5951	EQUIP MAINT SUPPL-RECREATION	131	742	600	241	289	600
TOTAL		56,751	61,687	63,235	103,615	115,616	103,700
VETERAN'S PARK							
11-52-01-5120	VETS PARKS WAGES	13,494	15,597	13,000	15,521	18,625	15,000
11-52-01-5125	VETS PARKS OVERTIME	0	297	200	80	96	200
11-52-01-5134	VETS PARK LIFE INSURANCE	6	54	25	6	6	25
11-52-01-5136	VETS PARKS RETIREMENT FUND	1,430	1,685	1,375	797	956	1,672
11-52-01-5152	VETS PARKS SOCIAL SECURITY	1,032	1,216	1,010	1,193	1,432	1,165
11-52-01-5221	PAY PHONE EXPENSE	777	0	0	0	0	0
11-52-01-5222	VETS PARKS-ELECTRICITY	8,329	8,313	4,725	8,818	8,818	8,500
11-52-01-5224	VETS PARK GAS HEAT	0	0	100	0	0	100
11-52-01-5226	VETS PARK WATER & SEWER	1,344	1,266	2,000	1,052	1,052	1,400
11-52-01-5350	BLDG. MAINT. AND REPAIR	733	794	1,000	722	722	1,000
11-52-01-5952	GROUNDNS MAINTENANCE SUPPLIES	763	642	2,500	1,075	1,289	1,000
TOTAL VETERAN'S PARK		27,908	29,864	25,935	29,264	32,996	30,062

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
TOTAL PARKS		84,659	91,551	89,170	132,879	148,612	133,762
PLAN COMMISSION EXPENSES							
11-69-30-5110	PLAN COMMISSION SALARIES	1,575	1,350	0	0	0	0
11-69-30-5190	PLAN COMMISSION MEETINGS	0	0	1,960	1,400	1,400	1,960
11-69-30-5212	OUTSIDE PROFESSIONAL PLANNING	1,071	4,321	2,000	1,986	2,382	2,000
11-69-30-5215	SMART GROWTH SERVICES	0	33,960	14,000	16,787	17,000	0
11-69-30-5310	PLAN COMMISSION OFFICE SUPPL	195	264	150	160	192	150
TOTAL		2,841	39,895	18,110	20,333	20,974	4,110
TOTAL PLAN COMMISSION		2,841	39,895	18,110	20,333	20,974	4,110
CONSERVATION/DEVELOPMENT EXPENSES							
11-70-00-5710	HOTEL/MOTEL ASSN-CHAM OF COMM	80,000	90,000	95,000	117,500	117,500	95,000
11-70-00-5720	HISTORIC PRESERVATION	3,385	5,164	6,500	4,494	5,249	6,500
11-70-00-5721	EXP FROM HIST. PRES. DONATIONS	0	0	0	633	759	0
11-70-00-5723	HISTORIC PLAQUE PURCHASES	360	490	400	360	432	400
11-70-00-5750	CEMETERY-OPERATING CONTRIB.	141,615	145,000	156,200	156,200	156,200	160,000
11-70-00-5760	YMCA-YOUTH ATHLETIC PROGRAM	45,400	45,400	45,820	45,820	45,820	45,820
11-70-00-5770	LAKE GENEVA CVB ASSISTANCE	0	0	0	10,000	10,000	0
TOTAL		270,760	286,054	303,920	335,007	335,960	307,720
TOTAL CONSERVATION/DEVELOPMENT		270,760	286,054	303,920	335,007	335,960	307,720
TOTAL FUND REVENUES & BEG. BALANCE		7,609,983	7,402,268	7,507,900	6,359,786	7,426,208	7,682,856
TOTAL FUND EXPENSES		8,547,523	7,293,800	7,507,900	7,608,678	8,120,987	7,682,856
FUND SURPLUS (DEFICIT)		(937,540)	108,468	0	(1,248,892)	(694,779)	0

GENERAL REVENUES

11 00-00

4111 GENERAL PROPERTY TAXES

Real Estate taxes collected to fund general operations. The total mill rate is \$21.12 per \$1,000 of assessed valuation of which \$5.51 is the portion raised for the City of Lake Geneva operations.

4113 OMMITED & MISC TAX REVENUE

Tax revenue that was omitted from the levy and subsequently paid. Also includes Rescinded taxes as a result of tax adjustments.

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 monthly. The discount is .5% of sales tax collected if over \$2,000 or the discount is \$10.00 if sales tax collected is under \$2,000.

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 (Public Service Commission) report.

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 REVENUE**
Shared revenue payments received from the Wisconsin Department of Revenue.
- 4343 EXPENDITURE RESTRAINT PROGRAM**
The City does not qualify for this program currently. 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.
- 4353 STATE AID FOR HIGHWAYS**
General Transportation and Connecting Highway Aids received from 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.
- 4354 OTHER STATE GRANTS**
Other miscellaneous grants that the City applies for and receives. For instance, we received a Tree Inventory grant from the Wisconsin DNR in 2009.
- 4359 STATE FIRST DOLLAR CREDIT**
A property tax credit granted by the State of Wisconsin payable to municipalities.
- 4360 PAYMENT FOR MUNICIPAL SERVICES-CONSERVATION**
Payment received from the Wisconsin Department of Administration for municipal services (police & fire protection) provided at the Big Foot Beach State Park. Also payments received from the WI Department of Natural Resources at a rate of fifty cents per acre as a grant on each acre of state park property.
- 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-PILOT**
Covenant Harbor is paying in lieu of taxes beginning in 2007 and Havenwood starts paying in 2010.
- 4368 GLEA ACCOUNTING SERVICES**
Payments received from the Geneva Lake Law Enforcement Agency for accounting services provided by the Comptroller.
- 4369 FEMA DISASTER AID & RELIEF**
Payments made by the Federal Government to help offset expenses related to a qualifying disaster.
- 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 required licenses by the individual employees to sell liquor and malt beverages. Licenses are renewable every June 30th and are prorated for other months.
- 4412 OTHER BUSINESS LICENSES -CIGARETTES, MILK, VIDEO, ETC**
Fees for licenses required by businesses to sell certain items or 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**
Permit fees 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 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 (\$10.00 each) charged for work permits issued to minors enabling them to work. One half is sent to the State of WI and the other half is City revenue.
- 4495 OTHER PERMITS**
Fees for special Event Permits and Banner Permits.
- 4510 ANNEXATION FILING FEES**
The fee paid by a petitioner to file to annex their land into the City.
- 4600 CASH DRAWER OVERAGE/UNDERAGES**
When the cash drawers are rarely under or over, the difference is booked here. This includes all cash drawers/petty cash of the City, i.e. Library, Beach, City Hall, etc.
- 4610 GENERAL GOVERNMENT MISCELLANEOUS REVENUE**
Revenue that is not specified in any other category. These revenues include: voter lists, meeting tapes, charges for postage when mailing requested chargeable information, and any other nontaxable miscellaneous sales or revenues.
- 4611 SPECIAL ASSESSMENT LETTERS FEES**
A fee of \$35.00 is charged to issue statements (usually to title companies) before pending property transfers/sales stating whether the City holds any liens on a real estate parcel by special assessment such as curb & gutter or sidewalks and if there are any unpaid monies owed to the City.
- 4690 MISCELLANEOUS SALES**
Taxable sales to the general public. These sales include zoning books, zoning maps, topographic maps, city flags, copies 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 year unless the donation is large and restricted to interest-only spending.
- 4811 INTEREST INCOME**
Bank interest earned on General Fund accounts. These accounts include: general fund cash, general fund investment pool, general fund temporary investments (CDs and CDARs), tax agency cash, and debt service cash.
- 4812 A/R FINANCE CHARGES**
Interest charged on accounts receivable balances longer than a month in arrears.
- 4819 DISCOUNT EARNED**
Discounts received from vendors for timely payment of invoices.
- 4830 SALE OF CITY EQUIPMENT**
Proceeds from used City equipment that has been sold.
- 4835 RENT DONATIONS**
Donations received for the use of City meeting rooms.
- 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.
- 4845 INSURANCE REBATE-LEAGUE**
The League of Municipalities Insurance Fund annually distributes a dividend back to participating municipalities based on insurance payouts the previous year.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATION**
Unreserved fund balance from prior years, carried over and applied to the new Budget.
- 4922 TID ADMIN REIMBURSEMENT**
Reimbursement of administration charges and supplies charged to the TID.
- 4930 TRANSFER FROM LAKEFRONT FUND**
Funds transferred from the Lakefront Fund to the General Fund for property tax relief. By Council resolution, \$75,000 is left in the Lakefront reserve fund each year and the balance is transferred to the General Fund. This amount can be adjusted by the Council and the 2010 Budget was adopted with the entire balance transferring to the General Fund.
- 4950 REVENUE FROM PARKING FUND**
By Council resolution, \$75,000 is left in the Parking Lots & Meters reserve fund each year and the balance is transferred to the General Fund for property tax relief. This amount can be adjusted by the Council and the 2010 Budget was adopted with the entire balance transferring to the General Fund.

MUNICIPAL COURT

11 12-00

4510 COURT PENALTIES & FINES

The portion of court fines and penalties that is retained by the City.

4513 PARKING CITATION COLLECTIONS

Fines charged by the Police 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

Collections received by HE Stark Collection Agency.

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.

POLICE DEPARTMENT

11 21-00

4352 LAW ENFORCEMENT TRAINING AIDS

State of Wisconsin Training Reimbursement Aid.

4353 FEDERAL GRANTS AND REIMBURSEMENTS

Monies received from Federal Grants and reimbursements.

4354 STATE GRANTS AND REIMBURSEMENTS

Monies received from Wisconsin State Grants and reimbursements.

4621 POLICE MISCELLANEOUS REVENUE

Miscellaneous "green book" revenue received from copying reports, duplicating CD's, DVD's, & photos, etc. for open records requests.

4622 WAGE REIMBURSEMENTS

Reimbursements from 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 benefit costs related to wages:

Police Liaison 50% of the two officers = \$95,045

Drug Unit O.T. Federal Reimbursement = \$2,000

Sexual Assault Task Force Reimbursement = \$2,000

- 4625 VEHICLE LOCKOUT FEE**
Charges for 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 opened. This fee is \$15.00 for each call.
- 4730 DONATIONS**
Funds received by the Police Department for donations specific to the Police Dept.
- 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.
- 4737 SOFT VEST DONATIONS**
Donated monies specific to bullet proof vests.
- 4830 SALE OF POLICE EQUIPMENT & VEHICLES**
Funds from the sale of two 2007 Chevy Impala squad cars.

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**
Act 102 monies from the State of Wisconsin to be used toward training and other certain Fire Department expenses.
- 4471 FIRE BURNING PERMIT**
Fees charged to obtain a burning permit.
- 4610 MISCELLANEOUS REVENUE**
Miscellaneous revenue and donations received by the Fire Department.
- 4623 INSPECTION FEES**
Fees charged to business owners for State of Wisconsin mandated inspections.
- 4624 FIRE/EMS BILLING REVENUE**
Payments received for billable Fire and EMS response calls. An outside billing/collections company, Lifequest Services, performs this function for the Dept.

4625 PLAN REVIEW/SPRINKLER SYSTEMS

The City Council passed a Sprinkler Code which requires sprinkler systems in specific commercial structures in excess of 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 of the sprinkler system inspections 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. This is currently \$100,000 per year.

4830 SALE OF FIRE DEPARTMENT EQUIPMENT

Proceeds from the sale of equipment used by the Fire Department.

4851 FIRE DONATIONS

Donations specifically designated to the Fire Department.

4855 CPR DONATIONS

Revenue received for CPR programs. The corresponding expenditure is 11 22-00 5610.

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.

STREET DEPARTMENT

11 32-10

4644 GRASS/WEED CUTTING

Charges for cutting grass and weeds to property owners who do not maintain their property themselves per City ordinance

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.

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.

PARKS

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.

CONSERVATION/DEVELOPMENT/PUBLIC SERVICE

11 70-00

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.

GENERAL EXPENSES

11 10-00

5133 LIFE INSURANCE POLICY FEES

A fee charged by the Minnesota Mutual Life Ins. Co. at the rate of 20% of the employee basic rate. This provides post-retirement coverage at the 25 % 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.

5316 RECORDING FEES

Charges to record filings with the Register of Deeds, Clerk of Courts, Secretary of State and/or County Clerk.

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 City's portion of personal property taxes that the Treasurer deems uncollectible and receives Council action to write off.

5741 ILLEGAL TAXES & REFUNDS

Refunds to property owners who have overpaid taxes. An example 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 was determined that an overassessment existed, thereby a tax overcharge, the City must refund the difference. The City then collects from the other taxing jurisdictions their portion of the refund (Rescinded tax – 11 00-00 4113) and the net cost to the City is the City's portion of the mill rate.

5780 CONTINGENCY ACCOUNT

Funds budgeted for expenses that may arise that are not budgeted elsewhere. These funds can only be used with a Council Resolution to transfer the budget amounts.

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.

INSURANCE

11 10-10

5509 INSURANCE REIMBURSEMENTS - OTHER DEPARTMENTS

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

5512 GENERAL LIABILITY INSURANCE

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

5516 WORKER COMPENSATION

The insurance premium for workers compensation, not only for the general fund but also including the Water Dept., Cemetery, and Wastewater Treatment Facility.

HEALTH BENEFITS

11 10-20

5111 HEALTH & DENTAL REIMBURSABLE

Payments received from the Cemetery, Utility, and retirees for Health and Dental benefits paid by the City. Also, Flex Plan forfeitures are included here.

5132 HEALTH & DENTAL ADMINISTRATIVE CHARGES

Monthly charge from Cypress Benefit Administrators (health & dental) to administer our plan. Also charges from EBC to administer the Flexible Spending (Section 125) Plan.

5133 HEALTH & DENTAL CLAIMS

All actual charges for health, dental and pharmaceuticals.

5134 DISABILITY PREMIUMS CITY

The City's portion of long term disability insurance premiums for full-time employees.

5135 EAP PROGRAM

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

5152 OPT OUT SOCIAL SECURITY EXP

7.65% of money paid to employees who opt of the City's health plan.

COUNCIL
11 11-00

5114 COUNCIL SALARIES

This account is the \$3,500 annual salary for eight alderpersons.

5120 PART TIME WAGES

Wages paid to the videographer to televise meetings.

5152 COUNCIL SOCIAL SECURITY

7.65% of Council salaries and videographer wages.

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

- 5114 MUNICIPAL COURT SALARY**
Annual salary for elected Judge.
- 5120 MUNICIPAL COURT WAGES - CLERKS**
The hourly wages of the Municipal Court Clerk and Assistant Municipal Court Clerk and applicable uniform allowances.
- 5133 MUNICIPAL COURT INSURANCE DEDUCTIBLE REIMBURSEMENT**
Eyeglass/vision benefit paid by the City per Union contract.
- 5134 MUNICIPAL COURT LIFE INSURANCE**
Life insurance for Municipal Court Clerk and Assistant Municipal Court Clerk.
- 5136 MUNICIPAL COURT RETIREMENT FUND**
Retirement contribution (11%) for the Municipal Court Clerk and the Assistant Municipal Court Clerk.
- 5152 MUNICIPAL COURT SOCIAL SECURITY**
7.65% of all the Municipal Court employee wages.
- 5214 CITATION FEES**
Collection agency fees are recorded here.
- 5221 MUNICIPAL COURT TELEPHONE**
Municipal Court Phone Line 262-248-4651.
- 5290 CARE OF PRISONERS**
Costs of holding a prisoner as a result of the judge's decision to incarcerate.
- 5310 MUNICIPAL COURT OFFICE SUPPLIES**
Cost of office supplies used by the Municipal Court.
- 5312 MUNICIPAL COURT POSTAGE**
Cost of postage used by Municipal Court.
- 5330 MUNICIPAL COURT TRAVEL & MILEAGE**
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 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**
Credit card 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 including interpreting/translation fees.

CITY ATTORNEY

11 13-00

5113 CITY ATTORNEY SALARY

The elected City attorney salary.

5136 CITY ATTORNEY RETIREMENT FUND

Retirement contribution (11.9%) for the attorney since he/she is an employee of the City.

5152 CITY ATTORNEY SOCIAL SECURITY

7.65% of City attorney salary.

5310 CITY ATTORNEY OFFICE SUPPLIES

Postage, stationery, and other office supplies specific to the office of the attorney.

5331 CITY ATTORNEY MEALS, LODGING, ETC.

Meals and lodging expenses at conferences and seminars attended by the attorney.

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 \$6,900 annually.

- 5152 MAYOR SOCIAL SECURITY**
7.65% of Mayor's 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 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

11% of Administrator's salary.

5152 CITY ADMINISTRATOR 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 not specified in any other category.

CITY CLERK
11 14-30

- 5110 CITY CLERK SALARY**
Annual salary of City Clerk.
- 5111 DEPUTY CLERK SALARY**
Wages for the Deputy Clerk and applicable uniform allowance.
- 5120 CITY CLERK WAGES**
Wages for a portion (10%) of the Meter Clerk who works the front 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**
Eyeglass/vision benefit paid by the City per contract.
- 5134 CITY CLERK LIFE INSURANCE**
Life insurance premiums for the City Clerk and staff.
- 5136 CITY CLERK RETIREMENT FUND**
11% 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 and Deputy Clerk to attend conferences, meetings and seminars.
- 5331 CITY CLERK MEALS, LODGING, ETC**
Cost of meals and lodging for the City Clerk while attending conferences, seminars, meetings, etc.
- 5332 CITY CLERK CONFERENCES & SCHOOL**
Registration fees for conferences, training 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

11 15-10

5110 ACCOUNTING SALARY

Annual Salary for the City Comptroller.

5120 ACCOUNTING & DATA PROCESSING WAGES

Wages for accounting clerk personnel and applicable uniform allowance.

5126 PART TIME HELP

Wages paid for temporary assistance as needed.

5133 INSURANCE DEDUCTIBLE REIMBURSEMENT

Eyeglass/vision benefit paid by the City per contract.

5134 ACCOUNTING & DATA PROCESSING LIFE INSURANCE

Life insurance premiums.

5136 ACCOUNTING & DATA PROCESSING RETIREMENT

11% of Comptroller and accounting clerk wages.

5152 ACCOUNTING & DATA PROCESSING SOCIAL SECURITY

7.65% of Comptroller and accounting clerk wages.

5213 INDEPENDENT AUDITING

Annual audit fees for the City of Lake Geneva.

5310 ACCOUNTING & DATA PROCESSING OFFICE SUPPLIES

Window envelopes, printer ink, computer paper and other miscellaneous computer supplies as well as Accounting supplies such as payroll and accounts payable checks and year-end filing forms.

5320 ACCOUNTING PROFESSIONAL DUES

Membership and professional dues associated with the Comptroller's position.

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 @ \$50/hr.

CITY TREASURER

11 15-30

- 5112 TREASURER SALARIES**
Annual salary for the elected 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**
11.9% 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 SALARY**
Annual assessor salary.
- 5133 INSURANCE DEDUCTIBLE REIMB**
Eyeglass/vision benefit paid by the City.
- 5134 ASSESSOR LIFE INSURANCE**
Assessor's life insurance premiums
- 5136 ASSESSOR RETIREMENT FUND**
11% of the Assessor's salary.
- 5152 ASSESSOR SOCIAL SECURITY**
7.65% of the Assessor's salary.
- 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 every year.
- 5214 OUTSIDE ATTORNEY'S FEES**
Costs of hiring an outside legal firm for litigation of property assessments.
- 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 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.**
Certification fees attributable to 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**
11% 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**
City Hall main phone, internet & fax lines. Also included are cell phones for the City Administrator, City Clerk, City Hall maintenance and Mayor.
- 5222 CITY HALL ELECTRICITY**
Electricity expense for the City Hall building.
- 5224 CITY HALL GAS HEAT**
Gas heat expense for the City Hall building.
- 5226 CITY HALL WATER & SEWER BILLS**
Water and sewer expense for the 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**
Maintenance contracts for the City Hall building that includes the elevator, floor mats, sprinkler, HVAC contractual obligations.
- 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 toner and the maintenance agreement.

5532 POSTAGE MACHINE LEASE

Lease payment to Hasler Financial Services for postage machine.

POLICE DEPARTMENT

11 21-00

5110 POLICE SALARIES

Salaries and wages for all full time Police Department personnel. A 0% increase is reflected. This category also includes supervisor pay. One dispatcher is paid directly by the Meter Department budget.

5120 POLICE WAGES

Wages for all booking and reserve officers, part time clerical help, part time dispatchers, and crossing guards. A 0% increase is reflected. This includes additional staffing required for the downtown area during the summer months. Wages for two reserve officers (summer season) are paid directly by the Lakefront Fund.

5125 POLICE OVERTIME WAGES

Additional manpower for non-reimbursed events and peak demand times such as parades, Venetian Festival, major incidents, investigations and hold-overs.

5127 COMPENSATION PER CONTRACT

Compensation amounts for earnings such as longevity pay, holiday pay, sick pay, educational credits pay, court & training overtime, shift differential pay as described in the Police union contract.

5134 POLICE LIFE INSURANCE

Life insurance premiums for all Police Department personnel covered by life insurance.

5136 POLICE RETIREMENT FUND

For police personnel who are eligible for retirement benefits, 16.0% of salaries and wages of sworn officers and 11% for all other police personnel. One Dispatcher's retirement benefits are paid by the Meter Department.

5138 POLICE UNIFORM ALLOWANCE

Amount provided by the City to supply uniforms, etc., for Police personnel. Per union contract, sworn personnel receive a clothing allowance of \$850.00 and civilian employees receive \$375.00. The contract stipulates that employees are allowed to carryforward their unused allowance to the next year. This carryover is accounted for in dedicated fund balance account 11-00-00-3439.

5139 POLICE RESERVES UNIFORM

Uniforms purchased on behalf of the reservist by the City. This includes the crossing guards, part time clerical help and alterations.

5140 INTERPRETERS FEES

Costs for the use of professional interpreters as needed at \$60/hour.

5152 POLICE DEPT SOCIAL SECURITY

7.65% of all Police Department employee earnings.

5190 POLICE & FIRE COMMISSION EXPENSE

PFC expenses such as certificates, supplies and training for Commission members.

- 5214 OUTSIDE LEGAL EXPENSES**
Expenses due to the five day time limit restraint when handling Union grievances as well as other legal issues or questions.
- 5221 POLICE TELEPHONE EXPENSE**
All phones (land and cellular) which are used in connection with the Police Department. A dedicated line was installed so the Police Department can receive 911 calls. This includes the \$50/month charge for 6 air cards required for squad car computers.
- 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 labor is \$120.00/hr. including drive time from Milwaukee. The radio room equipment factory warranty expired in Nov. 2008 so all repairs have to be paid for.
- 5290 CARE OF PRISONERS**
Payments to Walworth County Sheriff's Department for prisoner confinement.
- 5305 DATA PROCESSING**
All expenses related to computers in the Police Department. Purchase of software, hardware, cost of support, computer supplies, and computer maintenance.
- 5310 POLICE OFFICE SUPPLIES**
General office supplies used only by the Police Department.
- 5312 POLICE POSTAGE**
Postage used by the Police Dept.
- 5316 CRIME PREVENTION PROGRAM**
Expenses applicable to crime prevention programs such as Counter Act, Neighborhood Watch, safety literature, child fingerprinting, bike safety, etc.
- 5330 POLICE TRAVEL & MILEAGE**
All mileage expenses for Police personnel while at seminars, training classes, court (other than Municipal Court), or any other event requiring personnel to travel out of the City. This also pays for fuel and mileage for on-duty use of personal vehicles (reimbursable mileage rate is 50 cents per mile for 2010).
- 5331 POLICE MEALS & LODGING, ETC.**
Cost of meals and/or lodging for personnel while at seminars, training classes, court (other than Municipal Court), or any other event requiring personnel to travel out of the City.
- 5341 POLICE FUEL EXPENSE**
Cost of fuel for police vehicles.
- 5342 POLICE SPECIAL EQUIPMENT AND BUILDING MAINTENANCE**
Replacement and/or repairs of Police Department special (SWAT) equipment and building, including: plumbing, electrical and general building maintenance.
- 5361 POLICE EQUIPMENT MAINTENANCE SERVICE COSTS**
Car washes, supplies, repairs and maintenance on all PD vehicles, generators, bicycles and peripheral equipment.

- 5380 POLICE SPECIAL INVESTIGATIONS**
Costs incurred in order to perform an investigation above and beyond normal and anticipated investigative costs. Items such as medical exams of crime victims and medical records required by the District Attorney are included here.
- 5399 POLICE MISCELLANEOUS EXPENSE**
Photo processing, film, care of stray animals and other expenses not specified in any other category.
- 5410 POLICE TRAINING EXPENSES**
Costs of ammunition, rental fee of county range, registration fees for seminars, 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.
- 5411 POLICE APPLICATION PROCESSING**
Costs related to mental and physical examinations and any other testing process related to determining capabilities and qualifications to uphold a law enforcement position. Includes mandatory drug testing, job advertising and related costs as well as mandated inoculations (hepatitis shots).
- 5415 TUITION & BOOKS PER CONTRACT**
Tuition and book reimbursements for education benefits per the union contract.
- 5531 COPY MACHINE**
Lease/purchase payments, maintenance agreements, toner and other supplies for the Police Department copy machine. Currently, both copy machines are paid for. The amount budgeted is for the service agreement, which includes supplies and a per page charge for the number of copies made that exceeds our contract.
- 5533 TTY RENTAL**
Mandated by the Wisconsin Department of Justice/Administration. BadgerNet, TIME System Access, Officer Support. Includes maintenance and supplies.
- 5736 DONOR PURCHASES**
Purchases made with donated funds. The excess of donated funds over donor purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3467) for use in future years. Donor receipts are credited to 11 21-00 4730.

FIRE DEPARTMENT

11 22-00

- 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 stipend pay for Fire & EMS personnel.
- 5115 FIRE SAFETY WAGES**
Wages for firemen who participate in Fire Safety Programs such as teaching children at schools.
- 5122 PAID ON PREMISE EMPLOYEE WAGES**
Wages for employees for daily staffing.
- 5130 EMS CITY CALLS**
In-city EMS call wages at the rate established per contract.
- 5131 EMS TOWN CALLS**
Out-of-city EMS call wages, earned 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 fire department personnel who qualify for the Wisconsin Retirement System (WRS) at a rate of 16.0% of wages. Also included here are benefits paid to the 401(a) Plan for those who do not qualify for WRS at the same 16% rate. The 401(a) plan is administered by Security Benefit Co.
- 5138 FIRE UNIFORMS**
Purchases of Fire Department uniforms, patches, and hats, etc.
- 5140 LAKE GENEVA FIRE RUNS**
In-city fire call wages at the rate established per contract.
- 5141 GENEVA TOWNSHIP FIRE RUNS**
Fire call wages for calls to areas located in Geneva Township. A contract with Geneva Township requires payment to the City of Lake Geneva of an annual fee for these services provided.

- 5142 LINN TOWNSHIP FIRE RUNS**
Fire call wages to areas located in Linn Township.
- 5143 WALWORTH COUNTY FIRE RUNS**
Fire call wages to Walworth County.
- 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 POLICE & FIRE COMMISSION MISCELLANEOUS EXPENSES**
PFC expenses such as certificates and supplies.
- 5214 OUTSIDE BILLING SERVICES**
The cost of EMS Medical Billing Services and currently Lifequest Services for billing and collecting for fire & EMS calls. After 6 months of non-payment, the account is turned over to HE Stark Collection Agency for further attempts.
- 5215 FIRE INSPECTOR**
Salaries and wages paid to the Fire Inspectors.
- 5216 MISCELLANEOUS FIRE DATA PROCESSING WAGES**
Hourly wages for department personnel for data entry of Fire and EMS response details.
- 5217 FIRE INVESTIGATIONS & TRAINING**
The cost of investigating fires by the department and outside professionals.
- 5218 CONTRACTUAL SERVICES-PARATECH**
Contract with Paratech Ambulance for ambulance services.
- 5221 FIRE TELEPHONE EXPENSE**
Telephone lines at the firehouse and cell phones.
- 5222 FIREHOUSE ELECRICITY**
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, pagers, 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 office supplies for the Fire Department.
- 5312 FIRE POSTAGE**
Cost of postage used by the Fire Department.
- 5320 FIRE MEMBERSHIP DUES & FEES**
Dues and fees for all associations and organizations that the Fire Department is a member 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, and diesel fuel 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, i.e., parts used by Chief Engineer for vehicle repairs, etc.
- 5360 FIREHOUSE MAINTENANCE SERVICE COSTS**
Contract agreements for building maintenance, i.e., contracts with ITU for floor mats, etc.

- 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 applicable to 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**
Cost of sprinkler system plan reviews and 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

- 5110 BUILDING INSPECTOR SALARIES**
Building Inspector annual salary.
- 5120 BUILDING INSPECTOR WAGES**
Full time Administrative Assistant and part time Code Enforcement Officer wages and applicable uniform allowance.
- 5133 INSURANCE DEDUCTIBLE REIMB.**
Eyeglass/vision benefit paid by the City per contract.
- 5134 BLDG INSPECTOR LIFE INSURANCE**
Cost of life insurance premiums for the Building Inspector and the Administrative Assistant.
- 5136 BLDG INSPECTOR RETIREMENT FUND**
11% of salaries and wages for full time employees.
- 5152 BLDG INSPECTOR SOCIAL SECURITY**
7.65% of salaries and wages.
- 5217 CONTRACT-ELEVATOR INSPECTION**
Annual charge for elevator inspections and permit 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 cell phone 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.
- 5320 MEMBERSHIP DUES & FEES**
Cost of dues and fees for the Building Inspector to be a member of related associations 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 MANAGEMENT

11 29-00

5120 EMERGENCY MGMT PART TIME WAGES

Wages paid to the part time Emergency Government Deputy Director.

5136 EMERGENCY MGMT RETIREMENT

16% of wages for enrolled employee in the Wisconsin Retirement System.

5152 EMERGENCY MGMT SOCIAL SECURITY

7.65% of wages.

5210 SIREN REPAIRS

Repairs and maintenance to the six storm sirens throughout the City.

5222 SIRENS ELECTRICTY

Electric bills for storm sirens.

5340 EMERGENCY MANAGEMENT SUPPLIES

Cost for supplies attributed to emergency management.

5360 WEATHER TRACKING PROGRAM

Cost of the Storm Warning Weather program located in Police Dispatch which indicates severe weather patterns may be headed towards Lake Geneva.

5399 EMERGENCY MANAGEMENT MISCELLANEOUS EXPENSE

Any other expenses that are not specified in any other category.

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 SALARY

Annual salary for Street Superintendent.

5120 STREET WAGES

Wages for Street Department personnel.

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

11% of wages and uniform allowances.

5138 UNIFORM/CLOTHING ALLOWANCE

Allowance per contract for Street Department work-related clothing, currently at \$600 per year.

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 Street Superintendent's cell phone allowance is 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 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 FUEL AND OIL EXPENSE**
Cost of bulk purchase of diesel fuel and gasoline for tanks at the garage and cost of oil and other similar products. Fuel expenses attributed to other departments is charged to that department's budget.
- 5342 MOSQUITO CONTROL**
Cost of mosquito pest control spray.
- 5344 WEED CUTTING**
Costs paid for lawn mowing services on properties where the owner has neglected the required maintenance. The City in turns charges for this service as shown in revenue account 11 32-10 4644. All unpaid amounts remaining at the end of the year are put on tax bills as a special charge.
- 5350 BUILDING MAINTENANCE SUPPLIES**
Cost of supplies for maintenance for garages. Paint for buildings, cleaning supplies, keys, and any other items used maintain garages.
- 5351 VEHICLE/EQUIPMENT MAINTENANCE**
All maintenance, repairs, and supplies used to maintain Street Department vehicles & equipment.
- 5360 BUILDING MAINTENANCE SERVICE COSTS**
Expenses for service costs and repair costs for maintenance of the garages, i.e., furnace repairs, mat & towel service, etc.

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.

5375 STREET CRACK FILLING

Expenses related to filling the cracks in the City streets.

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

5120 SNOW & ICE CONTROL WAGES

Wages of Street personnel for work done in this area.

5125 SNOW & ICE CONTROL OVERTIME

Overtime from Street personnel for work done in this area.

5134 SNOW & ICE CONTROL LIFE INSURANCE

The allocation of life insurance premiums 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 companies to clear snow from sidewalks and to haul truck loads of snow during cleaning operations after major storms.

5250 SNOW & ICE CONTROL - EQUIPMENT REPAIRS

Cost of repairs and maintenance to all equipment used specifically for snow and ice control.

5340 SAND/SALT EXPENSE - SNOW & ICE

Cost for sand and salt for City roads.

5344 SNOW REMOVAL EXPENSES

The actual expense of removing the snow before charging the property owner.

5351 MAINTENANCE SUPPLIES - SNOW & ICE

Supplies for items used specifically for snow and ice control, shovels for sidewalk snow removal.

TREE & BRUSH CONTROL

11 32-13

5120 TREE & BRUSH WAGES

Wages from Street personnel for work done in this area.

5125 TREE & BRUSH OVERTIME

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 – EQUIPMENT REPAIRS

Cost of repairs and maintenance of all equipment specific to tree, brush, and leaf control.

5430 TREE & BRUSH OPERATING SUPPLIES

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

Wages from Street personnel for work done in this area.

5125 COMPOSTING OVERTIME

Overtime for 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.

STORM SEWER
11 32-15

- 5120 STORM SEWER WAGES**
Wages 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

5120 TRAFFIC CONTROL WAGES

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 a towing company. Cars are towed to the City pound where they are kept until owners pay the towing fees to get the vehicle back.

5370 MARKING PAINT

Cost of paint and outside labor to paint or apply thermoplastic markings on streets for centerlining, crosswalks, and parking stalls, etc.

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.

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 annually applies for a Department of Natural Resources Recycling Grant. These funds are used to help fund the curbside recycling program and to reimburse the City for other expenses related to recycling.

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.

5735 MUSEUM-OPERATING SUBSIDY

A City subsidy for Museum operations. Payments are made to the Museum on a quarterly basis.

PARKS

11 52-00

5120 PARKS WAGES

Wages from Street personnel for work done in this area.

5125 PARKS OVERTIME

Overtime 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.

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 PARK BUILDING MAINTENANCE & REPAIRS

Cost of outside labor and materials for the repair and maintenance of buildings in the parks.

5250 PARK EQUIPMENT REPAIRS

Cost of outside labor and materials for the repair & maintenance of equipment used mainly in the parks, i.e., lawn mowers, brush and bush trimmers, weed eaters, etc.

5350 PARK BUILDING MAINTENANCE SUPPLIES

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 PARK 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.

5362 PARK GROUNDS MAINTENANCE SERVICE 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 FOUR SEASONS NATURE PRESERVE GRANT

This account records expenditures for grants awarded specifically for the 4-Seasons Preserve.

5922 BASEBALL DUNN FIELD ELECTRIC

Lighting and other electricity at Dunn Field.

5950 BUILDING MAINTENANCE SUPPLIES - DUNN FIELD

Supplies used in the maintenance and repair of buildings at Dunn Field.

5951 EQUIPMENT MAINTENANCE SUPPLIES - DUNN FIELD

Supplies used for the maintenance and repair of equipment used at Dunn Field.

VETERANS MEMORIAL PARK

11 52-01

5120 VET'S PARK WAGES

Wages from Street personnel for work done in this area.

5125 VET'S PARK OVERTIME

Overtime 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.

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 & REPAIR

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

5190 PLAN COMMISSION SALARIES

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

5212 OUTSIDE PROFESSIONAL PLANNING

Payments to the Village Planner (currently VandeWalle & Associates) for outside professional planning services.

5215 SMART GROWTH SERVICES

Payments for outside professional planning services related to the Smart Growth 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

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

Expenses paid on behalf of Historic Preservation Committee.

5723 HISTORIC PLAQUE PURCHASES

Costs of Historic Plaques which are then charged to the property owner. Corresponding revenue is 11 70-00 4723.

5750 CEMETERY OPERATING CONTRIBUTION

Subsidy paid to the Cemetery to support its operations.

5760 YMCA YOUTH ATHLETIC PROGRAM

Contribution paid to the YMCA to support its operations.

DATE: 02/19/2010
 TIME: 08:23:02
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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE							0
REVENUES							
20-81-00-4111	GENERAL PROPERTY TAX LEVY	994,375	953,895	998,080	998,080	998,080	957,492
20-81-00-4811	INTEREST INCOME	5,131	0	0	0	0	0
20-81-00-4900	BOND PROCEEDS	0	0	0	0	0	0
20-81-00-4940	TRANSFER IN FROM GENERAL FUND	1,568,516	0	0	0	0	0

TOTAL		2,568,022	953,895	998,080	998,080	998,080	957,492
TOTAL REVENUES:		2,568,022	953,895	998,080	998,080	998,080	957,492
EXPENSES							
20-81-00-5216	PROFESSIONAL SERVICES	423	0	0	0	0	0
20-81-00-5613	2003 REF GO BONDS - PRINCIPAL	0	275,000	285,000	285,000	285,000	290,000
20-81-00-5614	2004 GO BONDS - PRINCIPAL	910,000	0	0	0	0	0
20-81-00-5615	2006 REF GO BONDS - PRINCIPAL	0	450,000	470,000	470,000	470,000	445,000
20-81-00-5621	VARIABLE RATE NOTES - UFL PRIN	546,000	0	0	0	0	0
20-81-00-5622	VARIABLE RATE NOTES - CAREY ST	407,000	0	0	0	0	0
20-81-00-5623	ALLIANT ENERGY LOAN-PRINCIPAL	0	8,671	0	9,690	9,690	9,207
20-81-00-5653	2003 REF GO BONDS - INTEREST	57,075	53,293	45,380	45,380	45,380	36,753
20-81-00-5654	2004 GO BONDS - INTEREST	27,300	0	0	0	0	0
20-81-00-5655	2006 REF GO BONDS - INTEREST	165,916	221,620	197,700	197,700	197,700	175,803
20-81-00-5661	VARIABLE RATE NOTES - UFL INT	2,878	0	0	0	0	0
20-81-00-5662	VARIABLE RATE NOTE - CAREY INT	2,146	0	0	0	0	0
20-81-00-5663	ALLIANT ENERGY LOAN -INTEREST	0	1,264	0	1,073	1,073	729
20-81-00-5950	TRANSFER TO GENERAL FUND	437,287	0	0	0	0	0

TOTAL		2,556,025	1,009,848	998,080	1,008,843	1,008,843	957,492
TOTAL		2,556,025	1,009,848	998,080	1,008,843	1,008,843	957,492

TOTAL FUND REVENUES & BEG. BALANCE		2,568,022	953,895	998,080	998,080	998,080	957,492
TOTAL FUND EXPENSES		2,556,025	1,009,848	998,080	1,008,843	1,008,843	957,492
FUND SURPLUS (DEFICIT)		11,997	(55,953)	0	(10,763)	(10,763)	0

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.

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 BONDS – PRINCIPAL

Amounts paid are per the 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.

5615 2006 REFUNDING GO BONDS – PRINCIPAL

Amounts paid are per the 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.

5623 ALLIANT ENERGY LOAN - PRINCIPAL

Amounts paid are per the debt schedule. This is the 5 year loan from the Alliant Energy Shared Savings Program that funded new energy efficient lights that have resulted in a reduction in electricity costs. This program encourages the use of more efficient electrical equipment in the workplace.

5653 2003 REFUNDING GO BONDS – INTEREST

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

5655 2006 REFUNDING GO BONDS – INTEREST

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

5663 ALLIANT ENERGY LOAN - INTEREST

The interest payments corresponding to the principal account 5623. This debt will be paid off December of 2013.

DATE: 02/19/2010
 TIME: 08:23:02
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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE							0
TID #4							
REVENUES							
34-30-00-4111	TAX INCREMENT REVENUE	1,699,061	1,772,672	1,767,765	1,900,182	1,900,182	2,061,150
34-30-00-4361	STATE COMPUTER AID	1,720	3,515	0	2,465	2,465	2,465
34-30-00-4811	INTEREST INCOME	262,880	173,909	150,000	8,169	50,000	30,000
34-30-00-4812	INTEREST ON CDARS INVESTMENTS	0	0	0	0	30,000	20,000
34-30-00-4892	GIFTS & DONATIONS	0	10,000	610,000	0	0	600,000
34-30-00-4895	PIER REVENUES	0	7,653	0	0	0	0
34-30-00-4900	PROCEEDS FROM BORROWING	0	34,840	0	0	0	0
34-30-00-4910	APPLIED PRIOR YRS APPROPRIATION	0	0	(2,275,765)	0	0	1,136,385

TOTAL		1,963,661	2,002,589	252,000	1,910,816	1,982,647	3,850,000
TOTAL REVENUES: TID #4		1,963,661	2,002,589	252,000	1,910,816	1,982,647	3,850,000
EXPENSES							
34-30-00-5214	TIF #4 ADMINISTRATIVE FEES	93,728	(2,099)	25,000	8,896	8,896	25,000
34-30-00-5450	MAINTENANCE & REPAIRS	323,599	62,837	227,000	43,709	51,791	0
34-30-00-5862	DOWNTOWN STREETScape	409,741	0	0	163,480	80,841	0
34-30-00-7075	LAND ACQUISITION DOWNTOWN	0	0	0	0	0	325,000
34-30-00-7079	SWIM PIER UPGRADES	457	0	0	0	0	0
34-30-00-7081	BOAT LAUNCH - RAMP REHAB	0	159,069	0	36,321	36,321	0
34-30-00-7085	EAST PIER (GAS DOCKS) REPL	0	174,967	0	0	0	0
34-30-00-7086	RIVIERA SEAWALL REHAB	0	0	0	0	0	100,000
34-30-00-7108	WEST PIER RECONSTRUCTION	0	968	0	0	0	0
34-30-00-7109	WRIGLEY BRIDGE REHABILITATION	0	0	0	85,632	85,632	0
34-30-00-7110	CONSTRUCTION - FLAT IRON PARK	15,030	161	0	0	0	250,000
34-30-00-8027	STREET RESURFACING	0	104,227	0	181,007	181,007	200,000
34-30-00-8044	MUSEUM ROOF REPLACEMENT	0	1,337	0	41,313	41,313	0
34-30-00-8099	MAIN STREET BRIDGE	0	536,870	0	167,302	167,302	0
34-30-00-8102	LIBRARY PARK RESTROOMS	0	3,709	0	129,259	129,259	0
34-30-00-8137	MUSEUM CARPETING FOR ADDITION	0	2,966	0	0	0	0
34-30-00-8139	ROTARY CLUB PARKS PROJECT	0	23,992	0	0	0	0
34-30-00-8140	EDWARDS BOULEVARD CONSTRUCTION	0	108,555	0	67,309	67,309	2,950,000
34-30-00-8141	CITY HALL GENERATOR	0	0	0	86,843	86,843	0
34-30-00-9001	DUNN FIELD PARKING	0	0	0	564,524	564,524	0

TOTAL		842,555	1,177,559	252,000	1,575,595	1,501,038	3,850,000
TOTAL TID #4		842,555	1,177,559	252,000	1,575,595	1,501,038	3,850,000

EXPENSES

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
34-81-00-5623	TID #4 DEBT INTEREST	0	44,504	0	0	0	0
34-81-00-5634	TID #4 PRINCIPAL PYMTS	0	(86,159)	0	0	0	0
TOTAL		0	(41,655)	0	0	0	0
TOTAL		0	(41,655)	0	0	0	0
TOTAL FUND REVENUES & BEG. BALANCE		1,963,661	2,002,589	252,000	1,910,816	1,982,647	3,850,000
TOTAL FUND EXPENSES		842,555	1,135,904	252,000	1,575,595	1,501,038	3,850,000
FUND SURPLUS (DEFICIT)		1,121,106	866,685	0	335,221	481,609	0

TID #4
34 30-00

- 4111 TAX INCREMENT REVENUE**
TIF increment collected to finance projects identified in the TID #4 project plan.
- 4361 STATE COMPUTER AID**
Revenue received from the Wisconsin Department of Revenue for tax exempt computers used in the TIF district by establishments located in TID #4.
- 4811 INTEREST EARNED**
Interest received through the Local Investment Pool.
- 4812 INTEREST ON CDARS INVESTMENTS**
Interest received through the CDARS Investments.
- 4892 GIFTS & DONATIONS**
Gifts and donations for TID 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.

- 5214 TID #4 ADMINISTRATIVE FEES**
Costs of administering the TID. The TID #4 plan calls for engineering, administration and design in this account.
- 5450 MAINTENANCE & REPAIRS**
Costs of maintaining or repairing items.

- 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.
- 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.

7086 RIVIERA SEAWALL REHABILITATION

This TID project falls under the Beach District category in the amended TID #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 2 years ago with the Wrigley Bridge, but no bids were received. This will be rebid separately. The work will be done in the off-season.

7110 CONSTRUCTION – FLAT IRON PARK

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

8027 STREET RESURFACING

This TID project is for resurfacing roads within the TID boundaries.

8044 MUSEUM ROOF REPLACEMENT

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

8140 EDWARDS BOULEVARD CONSTRUCTION

The extension of Edwards Boulevard from the end of the Ryan Properties to Sheridan Springs Road.

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED

BEGINNING BALANCE						0
LAKEFRONT OPERATIONS						
REVENUES						
LAKEFRONT OPERATIONS						
40-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	(97,000)	0	0

TOTAL LAKEFRONT OPERATIONS		0	0	(97,000)	0	0
TOTAL REVENUES: LAKEFRONT OPERATIONS		0	0	(97,000)	0	0
BUOYS/BOAT STALLS						
REVENUES						
40-52-10-4675	BUOY/BOAT STALL WAITING LIST	363	85	300	160	150
40-52-10-4676	BUOY/STALL LATE FEES	200	675	500	125	500
40-52-10-4677	BUOY & BOAT STALL RENTAL	48,414	111,260	120,000	116,689	116,700
40-52-10-4725	DONATIONS - LAKEFRONT	100	0	0	0	0

TOTAL		49,077	112,020	120,800	116,974	117,350
40-52-11-4600	LAUNCH RAMP OVERAGE/SHORTAGE	178	230	75	8	75
40-52-11-4675	LAUNCH PASS FEES	6,442	6,722	6,800	6,344	6,800
40-52-11-4676	BOAT LAUNCH RAMP INCOME	44,908	35,343	36,000	33,117	36,000

TOTAL		51,528	42,295	42,875	39,469	42,875
TOTAL REVENUES: BUOYS/BOAT STALLS		100,605	154,315	163,675	156,443	160,225
BEACH						
REVENUES						
40-54-10-4366	DNR WATER PATROL GRANT	26,193	31,159	25,000	30,817	26,000
40-54-10-4610	MISC BEACH REVENUE	7	36	0	16	0
40-54-10-4673	BEACH REVENUE	203,740	239,597	260,000	219,408	225,000

TOTAL		229,940	270,792	285,000	250,241	251,000
TOTAL REVENUES: BEACH		229,940	270,792	285,000	250,241	251,000
RIVIERA						
REVENUES						

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
RIVIERA							
40-55-10-4639	ONLINE CONVENIENCE FEES	1,394	1,112	2,500	594	653	1,500
40-55-10-4674	UPPER RIVIERA REVENUE	105,376	119,470	185,000	111,807	111,807	120,000
40-55-10-4675	UPPER RIVIERA CATERING REVENUE	0	0	0	0	0	44,000
TOTAL		106,770	120,582	187,500	112,401	112,460	165,500
RIVIERA PERS/DOCKS							
40-55-20-4690	RIVIERA ATM REVENUE	0	0	0	1,470	1,470	1,000
40-55-20-4820	RIVIERA CONCOURSE LEASES	72,247	82,417	84,600	85,070	85,070	84,600
40-55-20-4825	DONATIONS-FOUNTAIN	67,079	4,750	0	1,447	1,447	1,500
TOTAL		139,326	87,167	84,600	87,987	87,987	87,100
RIVIERA PIERS/DOCKS							
40-55-30-4678	RIVIERA DOCKS MAINTENANCE	0	0	0	0	0	250
40-55-30-4679	RIVIERA DOCKS ELECTRIC	9,068	0	0	0	0	0
40-55-30-4821	RIVIERA DOCKS LEASES	128,909	129,618	129,000	127,168	129,000	129,000
40-55-30-4822	BUOY & SLIP LEASES	49,278	46,862	48,500	51,326	51,327	50,500
TOTAL RIVIERA PIERS/DOCKS		187,255	176,480	177,500	178,494	180,327	179,750
TOTAL REVENUES: RIVIERA		433,351	384,229	449,600	378,882	380,774	432,350
BUOYS/BOAT STALLS EXPENSES							
40-52-10-5110	HARBORMASTER SALARY	0	15,539	25,755	20,245	20,245	22,320
40-52-10-5120	PIERS WAGES	609	1,061	500	210	210	500
40-52-10-5134	PIER LIFE INSURANCE	3	2	195	1	1	0
40-52-10-5136	PIERS RETIREMENT FUND	64	112	2,680	1,816	1,816	2,455
40-52-10-5152	PIERS SOCIAL SECURITY	46	1,271	2,010	1,565	1,565	1,746
40-52-10-5211	PIER MAINTENANCE CONTRACT	12,810	46,330	20,000	33,407	33,407	29,800
40-52-10-5264	BUOYS & BOAT STALLS-REPAIRS	3,946	3,922	2,000	1,617	1,617	2,000
40-52-10-5314	LIABILITY & PROPERTY INSURANCE	352	276	0	0	276	0
40-52-10-5351	EQUIP MAINT SUPP--BUOYS-STALLS	0	406	600	318	318	600
40-52-10-5398	WEST PIER REPLACEMENT FUND	0	0	0	21,320	21,320	21,320
40-52-10-5399	BUOY/STALL MISC. EXPENSES	0	6,798	200	90	90	200
TOTAL		17,830	75,717	53,940	80,589	80,865	80,941

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	BUDGETED	2009	PROJECTED	--2010--
		ACTUAL	ACTUAL		12 MO. ACTUAL		FINAL BUDGET
BUOYS/BOAT STALLS							
40-52-11-5120	LAUNCH RAMP WAGES	10,653	10,691	11,200	12,767	12,767	13,000
40-52-11-5152	LAUNCH RAMP SOC SEC	815	818	760	1,037	1,037	995
40-52-11-5252	LAUNCH RAMP REPAIRS	0	0	0	0	0	500
40-52-11-5352	LAUNCH RAMP MAINT SUPPLIES	505	0	500	310	310	300
40-52-11-5362	LAUNCH RAMP MAINT SERVICE COST	484	310	250	310	310	300
40-52-11-5399	LAUNCH RAMP MISCELLANEOUS	300	405	600	1,875	1,875	800
TOTAL		12,757	12,224	13,310	16,299	16,299	15,895
TOTAL BUOYS/BOAT STALLS		30,587	87,941	67,250	96,888	97,164	96,836
BEACH EXPENSES							
40-54-10-5120	BEACH MTCE WAGES	1,698	1,808	1,500	4,452	4,452	4,500
40-54-10-5125	BEACH MTCE OVERTIME WAGES	276	725	5,000	406	406	750
40-54-10-5126	BEACH SEASONAL WAGES	29,077	28,682	29,000	34,457	34,457	34,500
40-54-10-5134	BEACH LIFE INS.	1	8	5	0	0	5
40-54-10-5136	BEACH MTCE RETIREMENT FUND	0	268	575	92	92	100
40-54-10-5152	BEACH SOCIAL SECURITY	2,375	2,388	2,640	2,999	2,999	3,040
40-54-10-5221	BEACH TELEPHONE	1,060	343	500	142	142	400
40-54-10-5222	BEACH ELECTRIC	6,460	6,097	5,500	5,957	5,957	6,000
40-54-10-5264	LAKE SPRAYING	4,100	3,952	4,300	4,100	4,100	4,300
40-54-10-5310	BEACH OFFICE SUPPLIES	1,641	0	200	0	0	4,000
40-54-10-5313	WORKER'S COMPENSATION INS	1,727	2,043	1,285	0	0	1,285
40-54-10-5314	LIABILITY & PROPERTY INSURANCE	2,659	2,764	3,255	0	3,255	3,255
40-54-10-5352	BEACH MAINTENANCE SUPPLIES	3,985	3,395	6,000	5,076	5,076	5,000
40-54-10-5362	BEACH MAINTENANCE SERVICE COST	3,230	663	3,000	1,701	1,701	500
40-54-10-5399	BEACH MISCELLANEOUS	1,551	1,475	1,775	5,419	5,419	1,775
40-54-10-5720	WATER SAFETY PATROL	30,240	30,335	31,115	31,115	31,115	31,070
40-54-10-5721	GLAKE LAW ENFORCEMENT AGENCY	41,245	42,525	45,380	42,880	42,880	45,240
40-54-10-5730	GLAKE ENVIRONMENTAL AGENCY	19,000	20,000	20,000	20,000	20,000	20,000
40-54-10-5735	GENEVA LAKE LEVEL CORP	0	0	500	500	500	500
40-54-10-5780	VENETIAN FESTIVAL FIREWORKS	5,500	0	5,500	5,500	5,500	5,500
40-54-10-5800	OUTLAY - BEACH EQUIPMENT	1,415	2,219	0	0	0	0
40-54-10-5810	OUTLAY - BLDG. & GROUNDS	0	3,000	0	0	0	0
TOTAL		157,240	152,690	167,030	164,796	168,051	171,720
TOTAL BEACH		157,240	152,690	167,030	164,796	168,051	171,720

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	-----2009-----		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
RIVIERA EXPENSES							
40-55-10-5120	RIVIERA MTCE WAGES	45,444	50,750	30,900	43,071	43,071	48,000
40-55-10-5125	RIVIERA MTCE OVERTIME	17,825	20,585	13,580	10,617	10,617	13,580
40-55-10-5126	RIVIERA SEASONAL WAGES	9,271	25,384	17,255	20,381	20,381	17,255
40-55-10-5134	RIVIERA MTCE LIFE INSURANCE	218	401	200	218	218	200
40-55-10-5136	RIVIERA MTCE RETIREMENT FUND	6,706	7,562	4,630	5,026	5,026	6,774
40-55-10-5152	RIVIERA SOCIAL SECURITY	5,509	7,338	4,725	5,660	5,660	6,030
40-55-10-5216	PROF SERVICES - SOFTWARE	4,631	4,404	5,000	2,415	2,415	5,000
40-55-10-5221	TELEPHONE EXPENSE	602	484	550	380	380	550
40-55-10-5224	UPPER RIVIERA GAS HEAT	8,374	9,865	8,500	8,224	8,224	8,500
40-55-10-5226	UPPER RIV WATER & SEWER BILLS	3,145	3,573	3,000	4,125	4,125	3,000
40-55-10-5310	UPPER RIVIERA BROCHURES	0	22	250	9	9	250
40-55-10-5316	PUBLICATIONS & PROMOTIONS	0	0	2,500	382	382	2,500
40-55-10-5360	UPPER RIVIERA MAINTENANCE	0	0	0	0	185	500
40-55-10-5820	BALLROOM MAINTENANCE	2,950	0	0	0	0	0
TOTAL		104,675	130,368	91,090	100,508	100,693	112,139
40-55-20-5120	LAKEFRONT SECURITY WAGES	17,720	14,961	15,055	20,019	20,019	15,055
40-55-20-5136	LAKEFRONT SECURITY RETIRE EXP	0	0	0	2,004	2,004	2,410
40-55-20-5152	LAKEFRONT SECURITY FICA	1,355	1,246	1,155	1,471	1,471	1,155
40-55-20-5221	RIVIERA ELEVATOR PHONE EXPENSE	334	195	425	453	453	425
40-55-20-5226	LOWER RIV WATER & SEWER BILLS	3,834	3,688	3,800	3,791	3,791	3,800
40-55-20-5314	LIABILITY & PROPERTY INSURANCE	3,899	5,384	5,755	0	5,755	5,755
40-55-20-5350	BLDG. MAINTENANCE SUPPLIES-RIV	20,954	18,118	20,000	19,988	19,988	20,100
40-55-20-5360	RIV MAINTENANCE SERVICE COSTS	2,612	2,317	2,500	2,754	2,754	2,500
40-55-20-5399	MISCELLANEOUS EXPENSES	649	1,750	1,000	501	501	1,000
40-55-20-5825	LG BEAUTIFICATION EXPENSES	0	140,122	0	0	0	0
40-55-20-5930	TRANSFER TO GENERAL FUND	184,453	109,283	393,215	0	320,000	375,680
40-55-20-5931	TRANSFER TO TID #4	0	7,653	0	0	0	0
40-55-20-5935	TRANSFER TO CAPITAL PROJECTS	25,000	0	0	0	0	0
40-55-20-5940	TRANSFER FROM LKFRONT RESERVE	50,000	0	0	0	0	0
TOTAL		310,810	304,717	442,905	50,981	376,736	427,880

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED
RIVIERA						
40-55-30-5222	PIER ELECTRIC	36,058	37,301	33,000	32,173	35,000
40-55-30-5264	PIER REPAIRS	2,833	0	0	0	0
40-55-30-5354	PIERS MAINTENANCE SUPPLIES	143	0	0	0	0
TOTAL		39,034	37,301	33,000	32,173	35,000
TOTAL RIVIERA		454,519	472,386	566,995	183,662	575,019
TOTAL FUND REVENUES & BEG. BALANCE		763,896	809,336	801,275	785,566	843,575
TOTAL FUND EXPENSES		642,346	713,017	801,275	445,346	843,575
FUND SURPLUS (DEFICIT)		121,550	96,319	0	340,220	0

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

4676 BUOY & BOAT STALLS LATE 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 City Hall.

4725 DONATIONS – LAKEFRONT
Money donated by outside parties for a restricted or unrestricted purpose within the Lakefront Fund.

5110 HARBORMASTER SALARY
Council has approved a part-time 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 and Harbormaster.

5136 PIERS RETIREMENT FUND
11.0% of piers and Harbormaster wages for eligible employees.

- 5152 PIERS SOCIAL SECURITY**
7.65% of piers & Harbormaster 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 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.
- 5398 WEST PIER REPLACEMENT FUND**
This is \$533 per pier slip placed into a non-lapsing dedicated account to accumulate monies to replace or repair this pier in the future per City Ordinance.
- 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

4600 LAUNCH RAMP OVERAGE/SHORTAGE

Overages and shortages of launching fees 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. These passes cost the same price as 10 launches.

4676 BOAT LAUNCH RAMP INCOME

Fees charged (less sales tax of 5.5%) 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.

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.

LAKEFRONT OPERATIONS

BEACH

40 54-10

4366 DNR LAKE SAFETY PATROL

Funds received from the State based on actual cost of operating the Geneva Lake Law Enforcement Agency in the previous year.

4610 MISCELLANEOUS BEACH REVENUE

Amounts received for 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 trash collection.

5125 BEACH MTCE OVERTIME WAGES

Street Department overtime wages for beach grooming and trash collection.

5126 BEACH SEASONAL WAGES

Wages for seasonal personnel, i.e., Lakefront Beach Manager, Assistant, bathroom maintenance, 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

11.0% 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 beach house.

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 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 contract with the Water Safety Patrol.
- 5721 GENEVA LAKE LAW ENFORCEMENT**
Amount provided to the Geneva Lake Law Enforcement Agency. This agency is funded by Fontana, Williams Bay, Lake Geneva and Linn Township equally.
- 5730 GENEVA LAKE ENVIRONMENTAL AGENCY**
City portion of amount paid to the Agency to support its operations.
- 5735 GENEVA LAKE LEVEL CORP**
City portion of amount paid to the Corporation 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.

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

4639 ONLINE CONVENIENCE FEES

Revenue received from the convenience fee for booking the Riviera Ballroom online.

4674 UPPER RIVIERA REVENUE

Rental fees charged for use of the Riviera ballroom. At the present time, the 2010 rates (for an eight-hour period as per the lease agreement) are \$1,500 for city residents and \$2,000 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).

4675 UPPER RIVIERA CATERING REVENUE

20% of the total bill charged for catering, beverage service and rental companies for vendors not on the City's preferred vendor list.

5120 RIVIERA MTCE WAGES

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

5125 RIVIERA MTCE OVERTIME

Street Department overtime wages 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

11.0% 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, 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.
- 5310 UPPER RIVIERA BROCHURES**
Costs of updating the Riviera Brochure including, set-up, printing, and artwork.
- 5316 PUBLICAITONS & PROMOTIONS**
Cost for advertising for the Upper Riviera Ballroom.
- 5360 UPPER RIVIERA MAINTAINENCE**
Costs of supplies for maintenance of the Upper Riviera Ballroom.

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

- 4690 RIVIERA ATM REVENUE**
Revenue received in relation to the ATM machines at the Lakefront.
- 4820 RIVIERA CONCOURSE LEASES**
Amounts charged for the seasonal rental of spaces in the lower Riviera concourse.
- 4825 DONATIONS – FOUNTAIN**
Funds received in the fountain are collected weekly and are used for maintenance on the fountain.
- 5120 LAKEFRONT SECURITY WAGES**
Direct allocation of two Police reservists for security around the Lakefront area.
- 5136 LAKEFRONT SECURITY RETIREMENT EXPENSE**
16.0% of the two Police reservists wages for Retirement
- 5152 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 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.

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

4678 RIVIERA DOCKS MAINTENANCE

Charges to pier lessees for maintenance to the Riviera Docks.

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.

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.

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	BUDGETED	2009	PROJECTED	--2010--
		ACTUAL	ACTUAL		12 MO. ACTUAL		FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
41-00-00-4111	GENERAL PROPERTY TAXES	89,688	130,000	130,000	130,000	130,000	362,000
41-00-00-4811	INTEREST EARNED	126,823	37,921	0	5,190	8,000	0
41-00-00-4832	SALE OF STREET DEPT. EQUIPMENT	0	0	0	0	0	3,000
41-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	337,665	0	0	0
TOTAL		216,511	167,921	467,665	135,190	138,000	365,000
TOTAL REVENUES:		216,511	167,921	467,665	135,190	138,000	365,000
POLICE CIPS REVENUES							
41-21-00-4830	SALE OF POLICE EQUIPMENT	0	0	0	0	0	6,000
TOTAL		0	0	0	0	0	6,000
TOTAL REVENUES: POLICE CIPS		0	0	0	0	0	6,000
MUNICIPAL COURT CIP EXPENSES							
41-12-00-0115	NEW COURT SOFTWARE	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
TOTAL MUNICIPAL COURT CIP		0	0	0	0	0	0
CITY ADMIN CIP EXPENSES							
CITY CLERK CIP							
41-14-30-0116	MUNICIPAL CODE CODIFICATION	0	0	0	0	0	0
TOTAL CITY CLERK CIP		0	0	0	0	0	0
TOTAL CITY ADMIN CIP		0	0	0	0	0	0
ACCOUNTING CIP EXPENSES							

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007-- ACTUAL	--2008-- ACTUAL	BUDGETED	2009 12 MO. ACTUAL	PROJECTED	--2010-- FINAL BUDGET
ACCOUNTING CIP							
41-15-10-0101	SERVER MAINTANENCE	0	0	0	0	0	0
41-15-10-0103	VIDEO RECORDING UPGRADE	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
TOTAL ACCOUNTING CIP		0	0	0	0	0	0
POLICE CIPS EXPENSES							
41-21-00-0107	PD SIDEARMS	0	0	0	0	0	0
41-21-00-0108	PHOENIX RECORD SYSTEM	0	0	0	0	0	200,000
41-21-00-0111	RADIO REPEATER HOST TOWER	0	0	0	0	0	0
41-21-00-0112	DICTAPHONE	0	0	0	0	0	0
41-21-00-0113	PD CARPETING	0	0	0	0	0	0
41-21-00-9074	SQUAD CAR CAMERA SYSTEM	0	0	13,500	0	0	0
41-21-00-9075	PORTABLES RADIOS	0	0	9,000	15,084	15,084	0
41-21-00-9077	OFFICE FURNITURE	0	0	4,000	4,254	4,254	0
41-21-00-9078	SQUAD CAR REPL PROGRAM	49,808	60,495	87,950	87,950	87,950	90,000
41-21-00-9079	COMPUTER REPL PROGRAM	0	9,250	7,500	8,164	8,164	0
TOTAL		49,808	69,745	121,950	115,452	115,452	290,000
TOTAL POLICE CIPS		49,808	69,745	121,950	115,452	115,452	290,000
FIRE CIP EXPENSES							
41-22-00-0104	SUV-INCIDENT COMMAND	0	0	0	0	0	0
41-22-00-0106	CHAIRS & TABLES	0	0	0	0	0	0
41-22-00-0109	COMPUTER UPGRADES	0	0	0	0	0	0
41-22-00-9054	APPARATUS REPL-FIRE TRUCK	0	0	50,000	0	50,000	0
41-22-00-9056	PROTECTIVE FIRE CLOTHING	0	3,760	10,000	7,182	7,182	0
41-22-00-9057	HOSE	0	2,371	5,000	6,247	6,247	0
41-22-00-9147	2009 AMBULANCE	0	0	0	0	0	9,000
TOTAL		0	6,131	65,000	13,429	63,429	9,000
TOTAL FIRE CIP		0	6,131	65,000	13,429	63,429	9,000

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	BUDGETED	2009	PROJECTED	--2010--
		ACTUAL	ACTUAL		12 MO. ACTUAL		FINAL BUDGET
STREET CIP EXPENSES							
41-32-10-0114	PARKING LOT	0	0	0	0	0	0
41-32-10-8027	STREET RESURFACING	0	191,692	0	55,977	154,663	72,000
TOTAL		0	191,692	0	55,977	154,663	72,000
TOTAL STREET CIP		0	191,692	0	55,977	154,663	72,000
LIBRARY CIP EXPENSES							
41-99-00-0102	LIBRARY CARPETING	0	0	0	0	0	0
41-99-00-0105	LIBRARY WINDOW BLINDS	0	0	0	0	0	0
41-99-00-0110	LIBRARY PHONE SYSTEM UPGRADE	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
TOTAL LIBRARY CIP		0	0	0	0	0	0
TOTAL FUND REVENUES & BEG. BALANCE		216,511	167,921	467,665	135,190	138,000	371,000
TOTAL FUND EXPENSES		49,808	267,568	186,950	184,858	333,544	371,000
FUND SURPLUS (DEFICIT)		166,703	(99,647)	280,715	(49,668)	(195,544)	0

CAPITAL PROJECTS

41 00-00

4111 GENERAL PROPERTY TAXES

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

4811 INTEREST EARNED

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

4832 SALE OF STREET DEPARTMENT EQUIPMENT

Revenue received for the sale of Street Department equipment.

4900 PROCEEDS FROM BORROWING

Borrowed funds applied to Capital Projects.

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 meter projects.

POLICE PROJECTS

41 21-00

4830 SALE OF POLICE EQUIPMENT

Funds received from the sale of Police Equipment and/or Vehicles.

9078 SQUAD CAR REPLACEMENT PROGRAM

Two squad cars are scheduled to be replaced.

0108 PHOENIX RECORD SYSTEM

Record management system, CAD, MDT's.

FIRE PROJECTS

41 22-00

9147 2010 AMBULANCE

Budgeted balance for the 2010 new ambulance.

DPW/STREET PROJECTS

41 32-10

8027 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.

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE							0
REVENUES							
42-34-50-4632	PARKING TICKET PENALTIES	0	0	0	40,289	40,290	45,000
42-34-50-4633	PARKING METER COLLECTIONS	429,350	448,031	400,000	428,718	428,718	425,000
42-34-50-4634	PARKING METER TICKETS	220,218	285,337	220,000	223,610	223,610	225,300
42-34-50-4635	PRKG METER TICKETS-COLL. AGNCY	23,186	37,152	30,000	40,525	40,525	10,745
42-34-50-4636	PARKING PERMIT STICKERS	1,858	9,720	2,000	685	685	5,000
42-34-50-4637	PARKING LOT PERMITS	3,981	5,118	5,000	3,033	3,033	3,000
42-34-50-4638	BUSINESS CLASS PARKING PASSES	0	0	0	412	412	0
42-34-50-4639	ONLINE CONVENIENCE FEES	1,893	2,099	2,000	3,596	3,596	2,200
42-34-50-4910	APPL OF PRIOR YR APPROPRIATION	0	0	(60,000)	0	0	0

TOTAL		680,486	787,457	599,000	740,868	740,869	716,245
TOTAL REVENUES:		680,486	787,457	599,000	740,868	740,869	716,245
EXPENSES							
42-34-50-5120	PARKING METERS WAGES	116,078	114,517	140,000	122,450	122,450	141,355
42-34-50-5132	PARKING METERS HEALTH INS	0	21,187	32,915	0	32,915	50,000
42-34-50-5134	PARKING METERS LIFE INSURANCE	105	145	335	107	107	300
42-34-50-5136	PARKING METERS RETIREMENT FUND	8,934	11,974	14,560	11,260	11,260	15,500
42-34-50-5138	PRKNG METERS UNIFORM ALLOWANCE	826	773	1,000	761	761	1,000
42-34-50-5152	PARKING METERS SOCIAL SECURITY	8,675	8,697	0	9,276	9,276	10,815
42-34-50-5216	PROFESSIONAL SERVICES	8,358	28,909	20,000	15,805	16,000	15,000
42-34-50-5220	PARKING LOT PLANTING SERVICES	9,762	2,102	15,000	17,469	17,470	15,600
42-34-50-5221	TELEPHONE EXPENSE	1,710	1,590	1,700	1,227	1,227	1,700
42-34-50-5250	PARKING METERS REPAIRS	2,255	1,844	2,500	2,327	2,327	2,000
42-34-50-5265	POLICE DEPT SERVICES	2,280	0	2,670	0	0	2,670
42-34-50-5310	PARKING METERS OFFICE SUPPLIES	458	886	1,200	1,420	1,420	1,500
42-34-50-5312	POSTAGE-PARKING METERS	31	49	225	3,105	3,200	3,000
42-34-50-5313	WORKER'S COMPENSATION INSURANC	2,369	2,805	1,745	0	1,745	3,000
42-34-50-5314	LIABILITY & PROPERTY INSURANCE	2,354	2,097	2,305	0	2,305	2,305
42-34-50-5340	OPERATING SUPPLIES-TICKETS	4,570	3,761	5,500	1,531	1,531	4,000
42-34-50-5341	VEHICLE SUPPLIES-FUEL	1,060	1,164	1,000	629	800	1,000
42-34-50-5399	PARKING METERS MISC EXPENSES	463	81	500	1,468	1,468	500
42-34-50-5870	OUTLAY-PARKING METERS	9,900	3,125	1,000	720	720	1,000
42-34-50-5940	TRANSFER TO CAPITAL PROJECTS	100,000	0	0	0	0	0
42-34-50-5950	TRANSFER TO GENERAL FUND	275,293	506,747	354,845	0	350,000	444,000
42-34-50-5955	TRANSFER FROM RESERVE TO GF	50,000	0	0	0	0	0

TOTAL		605,481	712,453	599,000	189,555	576,982	716,245

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
TOTAL		605,481	712,453	599,000	189,555	576,982	716,245
TOTAL FUND REVENUES & BEG. BALANCE		680,486	787,457	599,000	740,868	740,869	716,245
TOTAL FUND EXPENSES		605,481	712,453	599,000	189,555	576,982	716,245
FUND SURPLUS (DEFICIT)		75,005	75,004	0	551,313	163,887	0

PARKING METERS

42 34-50

4632 PARKING TICKET PENALTIES

Revenue from the penalties (the ticket amount doubles after 5 days and a 2nd collection letter adds an additional \$6.00 penalty.)

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 allowed time limit 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-COLLECTION AGENCY

Revenue received from the collection agency hired by the City to collect payment of parking tickets that are unsuccessful by City means. The collection agent currently is HE Stark Collection Agency.

4636 PARKING PERMIT STICKERS

A fee charged to Walworth County residents for a parking sticker, less the 5.5% sales tax.

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 (\$10) charged businesses for special parking passes less the 5.5% sales tax.

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, partial (90%) Front Desk clerk and part time meter readers as well as one person from Police dispatch to assist the clerical processes.

- 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 for those employees who are covered by the City Plan.
- 5134 PARKING METERS - LIFE INSURANCE**
Life insurance premiums for Parking Meter personnel whom are eligible for life insurance coverage.
- 5136 PARKING METERS- RETIREMENT FUND**
11% of the Parking Meter personnel wages for those employees eligible for retirement benefits.
- 5138 PARKING METERS - UNIFORM ALLOWANCE**
Cost of uniforms and boots/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.

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: IMPACT FEES CIP FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE							0
REVENUES							
45-00-00-4422	FIRE DEPT. IMPACT FEES	7,936	3,224	5,090	2,666	2,666	0
45-00-00-4452	PARK IMPACT FEES	6,847	20,958	3,780	2,078	2,078	0
45-00-00-4455	LIBRARY IMPACT FEES	31,540	35,520	13,130	11,840	11,840	0
45-00-00-4811	INTEREST EARNED	8,709	5,416	1,000	1,239	1,239	0
45-00-00-4910	APPLICATION OF PRIOR YEARS	0	0	15,000	0	0	0

TOTAL		55,032	65,118	38,000	17,823	17,823	0
TOTAL REVENUES:		55,032	65,118	38,000	17,823	17,823	0
EXPENSES							
45-00-00-5961	PARK IMPACT EXPENDITURES	46,615	124	23,000	7,589	7,589	0

TOTAL		46,615	124	23,000	7,589	7,589	0
TOTAL		46,615	124	23,000	7,589	7,589	0
EXPENSES							
45-22-00-5962	FIRE IMPACT EXPENDITURES	0	0	0	0	0	0
45-22-00-9055	REMODEL STATION #1 (CON'T.)	0	0	15,000	21,880	21,880	0

TOTAL		0	0	15,000	21,880	21,880	0
TOTAL		0	0	15,000	21,880	21,880	0
EXPENSES							
45-99-00-5960	LIBRARY IMPACT EXPENDITURES	0	0	0	5,309	5,309	0

TOTAL		0	0	0	5,309	5,309	0
TOTAL		0	0	0	5,309	5,309	0
TOTAL FUND REVENUES & BEG. BALANCE		55,032	65,118	38,000	17,823	17,823	0
TOTAL FUND EXPENSES		46,615	124	38,000	34,778	34,778	0
FUND SURPLUS (DEFICIT)		8,417	64,994	0	(16,955)	(16,955)	0

IMPACT FEES

45 00-00

4422 FIRE DEPARTMENT IMPACT FEES

Fees collected on new construction in designated areas for Fire Department Impact. This amount (\$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. Interest earned is booked here.

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.

45 22-00

5962 FIRE IMPACT EXPENDITURES

Eligible expenditures only.

45 99-00

5960 LIBRARY IMPACT EXPENDITURES

Eligible expenditures only.

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE							0
REVENUES							
99-00-00-4111	GENERAL PROPERTY TAX LEVY	410,000	422,300	415,000	415,000	415,000	416,000
99-00-00-4354	LSTA GRANTS	725	0	0	0	0	0
99-00-00-4512	LIBRARY FINES AND FEES	12,982	22,716	20,000	25,248	25,248	24,000
99-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	0	85	0	0	0	0
99-00-00-4621	LIBRARY MISC. REVENUE	53,328	12	0	0	0	0
99-00-00-4731	KENOSHA COUNTY REVENUES	3,632	4,238	4,205	4,203	4,203	6,834
99-00-00-4732	RACINE COUNTY REVENUES	6,275	4,290	2,290	2,288	2,288	2,395
99-00-00-4733	WALWORTH COUNTY REVENUES	186,461	191,839	178,570	178,567	178,567	197,425
99-00-00-4734	WAUKESHA COUNTY REVENUES	35	73	85	81	82	97
99-00-00-4735	ROCK COUNTY (ARROWHEAD) REV.	44	70	175	172	172	186
99-00-00-4736	JEFFERSON COUNTY REVENUES	0	0	200	199	199	203
99-00-00-4811	INTEREST EARNED	4,510	1,041	2,000	0	1,000	1,000
99-00-00-4812	DIVIDEND INCOME	9,347	8,401	0	0	5,000	5,000
99-00-00-4814	PORTFOLIO GAINS/LOSSES	(6,707)	(63,156)	0	0	0	0
99-00-00-4892	DONATIONS	18,234	8,940	0	0	0	0
99-00-00-4910	APPL. OF PR YR APPROPRIATIONS	0	0	17,475	0	0	3,353

TOTAL		698,866	600,849	640,000	625,758	631,759	656,493
TOTAL REVENUES:		698,866	600,849	640,000	625,758	631,759	656,493
EXPENSES							
99-00-00-5110	LIBRARY PAYROLL	330,152	335,721	345,000	347,270	347,270	345,002
99-00-00-5132	HEALTH/DENTAL INSURANCE	52,200	62,663	75,013	0	75,000	77,263
99-00-00-5134	LIFE INSURANCE	1,060	904	1,100	1,079	1,079	1,200
99-00-00-5136	RETIREMENT FUND	29,929	31,564	36,000	31,887	31,887	39,000
99-00-00-5137	LIBRARY DISABILITY PREMIUMS	1,959	1,224	1,960	690	690	2,019
99-00-00-5152	LIBRARY SOCIAL SECURITY	24,755	26,031	26,426	26,471	26,471	26,920
99-00-00-5211	GENERAL ADMIN EXPENSES	6,090	7,804	4,000	5,811	5,811	4,000
99-00-00-5221	LIBRARY TELEPHONE/PAGER	4,576	2,978	2,400	1,587	1,587	2,400
99-00-00-5222	LIBRARY UTILITIES	21,997	26,749	24,000	18,997	18,997	24,000
99-00-00-5250	LIBRARY BLDG REPAIR & MAINT	31,557	22,966	18,250	21,688	21,688	18,250
99-00-00-5310	LIBRARY OFFICE SUPPLIES	1,735	1,938	1,800	3,045	3,045	2,850
99-00-00-5312	LIBRARY POSTAGE	921	827	825	606	608	825
99-00-00-5313	WORKERS COMP INSURANCE	858	1,034	1,251	0	1,250	1,288
99-00-00-5314	LIABILITY & PROPERTY INSURANCE	6,054	6,404	6,287	0	6,287	7,495
99-00-00-5332	STAFF CONTINUING EDUCATION	814	670	750	345	345	750
99-00-00-5399	MISCELLANEOUS EXPENSE	0	0	0	0	0	0
99-00-00-5410	LIBRARY ADULT MATERIALS	49,825	51,924	20,638	33,363	33,363	22,701

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2007--	--2008--	2009		--2010--	
		ACTUAL	ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	FINAL BUDGET
EXPENSES							
99-00-00-5411	LIBRARY YOUTH MATERIALS	12,446	15,021	10,000	10,952	10,952	11,000
99-00-00-5412	LIBRARY MAGAZINES & NEWSPAPERS	10,958	9,196	9,000	676	676	9,900
99-00-00-5413	LIBRARY REFERENCE MATERIALS	7,513	4,804	2,000	2,781	2,781	2,200
99-00-00-5414	LIBRARY NONPRINT MATERIALS	12,594	13,934	10,000	11,461	11,461	11,000
99-00-00-5415	LIBRARY PROGRAMS	0	0	0	0	0	0
99-00-00-5416	USE OF DONATED FUNDS	16,726	12,197	0	0	0	0
99-00-00-5510	LIBRARY SIRSI	13,345	15,909	18,000	15,751	15,751	20,300
99-00-00-5511	LIBRARY CIRCULATION SUPPLIES	2,081	1,821	2,000	1,944	1,944	2,350
99-00-00-5512	LIBRARY PROCESSING SUPPLIES	5,769	5,118	4,800	4,313	4,313	5,280
99-00-00-5514	LIBRARY COMPUTER HARDWARE	9,626	10,393	6,000	6,914	6,914	6,000
99-00-00-5515	LIBRARY COMPUTER SOFTWARE	3,428	600	3,000	2,237	2,237	3,000
99-00-00-5532	LIBRARY EQUIP LEASES & MAINT	6,899	11,707	9,500	9,021	9,021	9,500
TOTAL		665,867	682,101	640,000	558,889	641,428	656,493
TOTAL		665,867	682,101	640,000	558,889	641,428	656,493
TOTAL REVENUES		698,866	600,849	640,000	625,758	631,759	656,493
TOTAL EXPENSES		665,867	682,101	640,000	558,889	641,428	656,493
SURPLUS (DEFICIT)		32,999	(81,252)	0	66,869	(9,669)	0
TOTAL FUND REVENUES & BEG. BALANCE		698,866	600,849	640,000	625,758	631,759	656,493
TOTAL FUND EXPENSES		665,867	682,101	640,000	558,889	641,428	656,493
FUND SURPLUS (DEFICIT)		32,999	(81,252)	0	66,869	(9,669)	0

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.
- 4736 **JEFFERSON COUNTY REVENUES**
A cost-share program with Jefferson 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 EARNED**
Funds for the Library at the Local Government Investment Pool earn interest.
- 4812 **DIVIDEND INCOME**
Income from investments within the donated accounts.

- 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 voted to give full-time 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.
- 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 11.0% of the employees' salaries for this benefit.
- 5137 LIBRARY DISABILITY PREMIUMS**
Sun 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.

- 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 and 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. Also, the maintenance agreements and toner purchases are paid here.