

2012 Budget

City of Lake Geneva, WI



Lake Geneva City Officials

Mayor

James R. Connors

City Aldermen

1st District:

Ellyn Kehoe

Todd Krause

2nd District:

Alan Kupsik

Tom Hartz

3rd District:

Arleen Krohn

William Mott

4th District:

Terry O'Neill

Frank Marsala

Administration

City Administrator: Dennis Jordan

City Attorney: Daniel Draper

City Clerk: Michael Hawes

City Comptroller: Peg Pollitt

Police Chief: Michael Rasmussen

Fire Chief: Brent Connelly

City Treasurer: Teresa Klein

Building Inspector: Barney Brugger

Municipal Judge: Henry Sibbing

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.

Resolution 11-R65

WHEREAS, the Common Council of the City of Lake Geneva held a Public Hearing for the proposed 2012 Budget on November 21, 2011 pursuant to Chapter 65-90 of the Wisconsin State Statutes and,

WHEREAS, the Common Council has deliberated and on November 21, 2011 has approved the 2012 Budgets for Operations and Capital Improvements,

BE IT THEREFORE RESOLVED, that the Common Council of the City of Lake Geneva hereby approve the 2012 Operating and Capital Budgets as follows:

	<i>Description</i>	<i>Revenues</i>	<i>Expenditures</i>
GENERAL FUND			
11	Taxes:		
	General Property Taxes	\$ 4,608,960	
	Other Taxes	713,800	
	Special Assessments	1,200	
	Intergovernmental Revenues	952,131	
	Licenses and Permits	388,886	
	Fines and Forfeitures	136,100	
	Public Charges for Services	196,950	
	Interest Earnings	5,000	
	Miscellaneous Revenues	11,675	
	Net Interfund Transfers	820,377	
	General Government		\$ 1,189,250
	Public Safety		3,514,387
	Public Works		1,441,283
	Health & Human Services		1,066,800
	Culture, Recreation & Education		486,181
	Conservation & Development		137,178
	Total General Fund	7,835,079	7,835,079
DEBT SERVICE			
20	Tax Levy	1,049,040	1,149,040
	Debt Service Fund Balance Applied	100,000	
	Total Debt Service Fund	1,149,040	1,149,040
LAKEFRONT			
40	Lakefront Operations	951,405	492,748
	Transfers		383,657
	Total Lakefront Fund	951,405	876,405
CAPITAL PROJECTS			
41	Tax Levy	90,000	
	Other Funding Sources	9,500	
	Capital Projects		66,000
	Total Capital Projects Fund	99,500	66,000
TIF #4			
34	Estimated Increment	1,775,802	
	Prior Years Increment/Other revenues		
	Total TIF #4 Fund	1,775,802	-
PARKING LOTS & METERS			
42	Parking Lots & Meters Revenue	1,195,000	424,717
	Meter Fund Balance Applied	105,000	
	Transfers	-	436,720
	Total Parking Lots & Meters Fund	1,300,000	861,437
LIBRARY			
99	Levy/Expenditures	418,000	698,681
	Other Revenues	280,681	
	Library Fund Balance Applied		
	Total Library Fund	698,681	698,681

Adopted this 21st day of November, 2011.

ATTEST:


Michael Hawes, City Clerk


James R. Connors, Mayor

CITY OF LAKE GENEVA, WISCONSIN
2012 ANNUAL BUDGET EXECUTIVE SUMMARY
JANUARY 1, 2012 – DECEMBER 31, 2012

James Connors
Mayor

District 1
Ellyn Kehoe
Alderman

Todd Krause
Alderman, Council President

District 2
Alan Kupsik
Alderman

Thomas Hartz
Alderman

District 3
Arleen Krohn
Alderman

William Mott
Alderman

District 4
Terry O'Neill
Alderman

Frank Marsala
Alderman

Dennis E. Jordan
City Administrator

Peg Pollitt
Comptroller

February 8, 2012

To the Honorable Mayor and Members of the Common Council

Re: The Annual Budget Summary for Fiscal Year 2012

This Annual Operating Budget is intended to:

- Provide a basis of accountability to the taxpayers for the investment of their tax dollars
- Reflect Common Council policies as the elected representatives of the citizens of Lake Geneva
- Serve as an operating plan for the new fiscal year, and
- Provide fiscal policy direction to the City staff

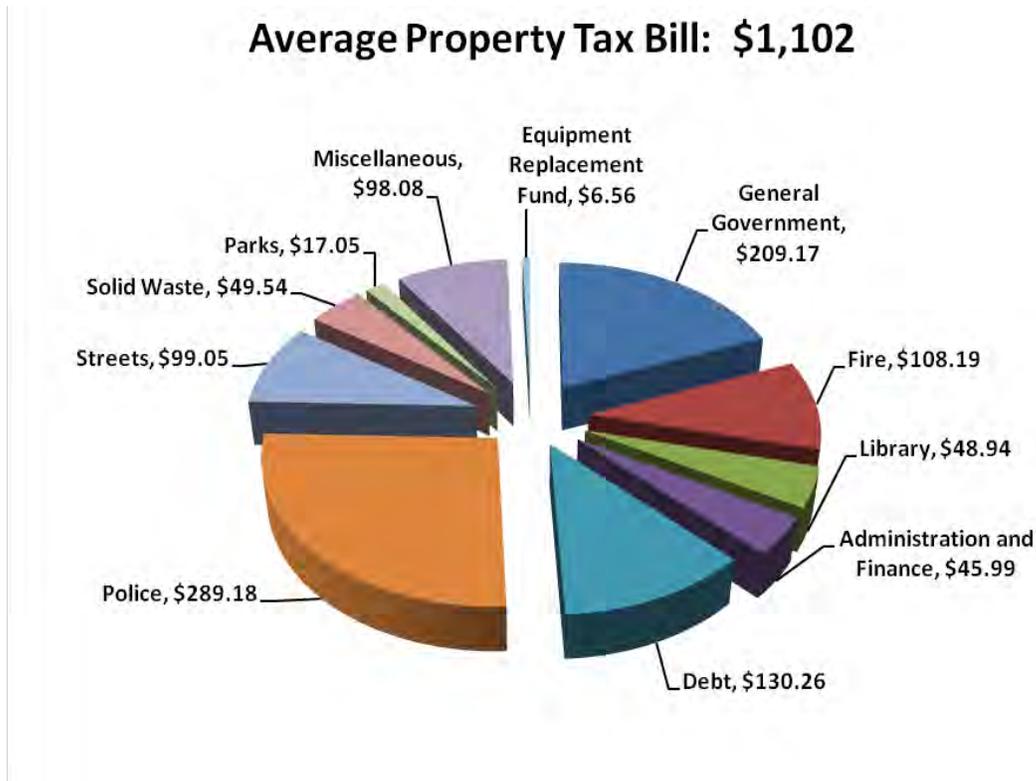
Where do Property Taxes go?

One of the most common questions that come from Lake Geneva residents is where do my tax dollars go? The average assessed value in 2011 is \$243,000. The following charts illustrate where the City of Lake Geneva tax dollars went in 2011:

Example: Assessed Value: \$200,000

Total Tax Bill \$4,318 (\$21.59 per \$1,000 of assessed value)

City Portion of Tax Bill \$1,102 (\$ 5.51 per \$1,000 of assessed value)



<p><u>General Government.</u> General Government encompasses expenditures for the Mayor and Council, Municipal Court, City Clerk, City Attorney, City Assessor, the cost of funding elections, health insurance and property insurance.</p>	<p>\$209.17</p>	<p><u>Fire.</u> This accounts for all the expenditures of the fire department including prevention activities and fire suppression.</p>	<p>\$108.19</p>
<p><u>Administration and Finance.</u> This accounts for the salary, benefits and operational costs of the City Administrator and Finance Department.</p>	<p>\$45.99</p>	<p><u>Library.</u> This accounts for the levy share to partially fund Library expenditures.</p>	<p>\$48.94</p>
<p><u>Police.</u> This encompasses all the expenditures for police operations including the salary and benefits of police officers, command staff, dispatchers, and Community Service officers.</p>	<p>\$289.18</p>	<p><u>Debt.</u> This accounts for all of the principal and interest payments for the major capital projects & equipment debt.</p>	<p>\$130.26</p>
<p><u>Solid Waste.</u> Provides for the funds necessary for our contract garbage pick-up and recycling services.</p>	<p>\$49.54</p>	<p><u>Streets.</u> All expenses for street and storm sewer repair, leaf pick-up, snow plowing, sidewalk repair and related services.</p>	<p>\$99.05</p>
<p><u>Miscellaneous.</u> This includes the City Hall Building, Building and Zoning, emergency management, traffic control, leisure activities, and conservation and development.</p>	<p>\$98.08</p>	<p><u>Parks.</u> All expenses related to the care and maintenance of our park and trail system.</p>	<p>\$17.05</p>
		<p><u>Equipment Replacement Fund.</u> This fund is for the replacement of City police vehicles.</p>	<p>\$6.56</p>

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 & 2011, the City levy rate was 5.51.

The year 2011 saw a continuing stagnant economy with many people continuing to lose 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 cap that allows an increase only if a municipality

experiences enough construction 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 .972 % for 2012. The City Council decided that with the present economy, they did not feel justified to increase the City property tax rate. City staff was requested to hold their budgets to the same level they had budgeted in 2011.

There are several factors that will contribute to make 2012 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, a stagnant construction industry and an unstable economy. Interest rates have decreased to less than 1% which will have a negative effect on the interest earned by the City from its investments.

Property Values and Population

Population growth continues to remain slow as is new residential development. This past year the City issued a total of 7 new residential permits to date. The weak residential market was expected and we are hopeful that the market has bottomed out in 2011. Even in that case, we expect residential property value recovery to be a long and slow process over the next few years. The City currently has approximately 1,000 planned units available for residential development. The City’s assessed value increased to \$1,196,106,200 in 2011 which was a revaluation year.

In the commercial sector, there is a bright spot in that there are very few vacancies in the downtown district and there is a continual upgrading of buildings. An example is the purchase and upgrading of the Gameland facility. In this economic environment, new commercial and industrial growth will continue to be limited, and will likely result only when there is a high level of cooperation between the private and public sectors.

TOP TEN TAXPAYERS

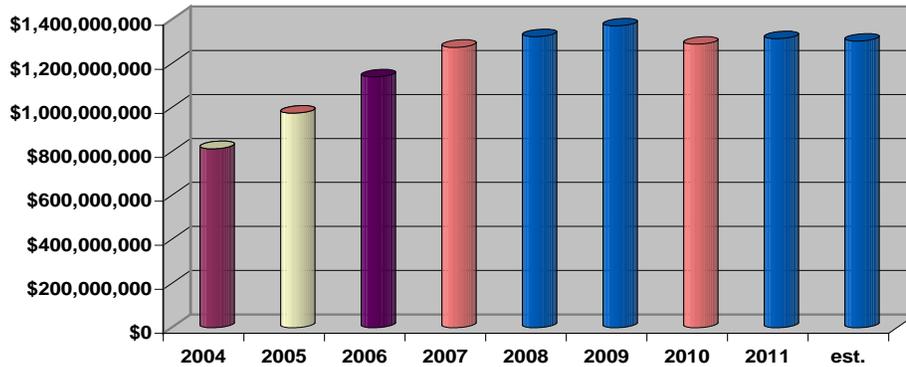
<u>Top Taxpayers</u>	<u>Equalized Value</u>
Geneva Square	\$ 13,263,500
Wal-Mart	\$ 12,627,500
Home Depot	\$ 8,600,000
Target	\$ 8,500,000
Residential	\$ 6,097,100
AE&I (Best Buy)	\$ 6,065,600
Residential	\$ 6,010,800
Ridges	\$ 5,712,000
Residential	\$ 5,200,000
Petco	\$ 5,000,000

The above list shows that the highest valued properties lean heavily to the retail sector with six of the top ten properties in terms of equalized value are retail properties.

2011 City of Lake Geneva Equalized Values

The City’s equalized value in 2011 is \$1,313,358,600. 2011 overall equalized values in the City of Lake Geneva went up slightly from the 2010 levels by 1.97%. Residential increased 3.7% over 2010 values. Commercial properties decreased by 1.38% and manufacturing values decreased by 5.5%. The City’s equalized values are expected to remain about the same in 2012.

City of Lake Geneva Equalized Values



State of Wisconsin Shared Revenue and Connecting Highway Payments

This year we are expecting to receive \$786,111 in total aid payments from the State of Wisconsin. This includes shared revenue (\$108,685), general transportation aid (\$613,234), exempt computer aid (\$16,000) and connecting highway payments (\$48,192). State Shared Revenue payments declined by \$83,845 for 2012.

Expenditure Restraint Program

The City of Lake Geneva is to receive an Expenditure Restraint payment of \$7,491 in 2012.

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 was supposed to maximize interest earned on investments. However, CDARS rates are depressed to the point that they are just barely above the Local Government Investment Pool rates. It is estimated the City will earn \$5,000 in interest on its investments in 2012. This number is significantly lower than what the City has received in the past.

City of Lake Geneva State Aid

	900,000
	800,000
	700,000
	600,000
	500,000
Total State Aid	400,000
General Transportation	300,000
Shared Revenue	200,000
Connecting Highway	100,000
	0
2006 2007 2008 2009 2010 2011 2012	

OTHER REVENUES

Hotel/Motel Room Tax

The 2012 budget shows no change in the Hotel/Motel tax revenue. Vacancy rates have stabilized and the City expects 2012 will be similar to 2011. The current tax rate of five percent is expected to bring in a total of \$400,000 to the City's coffers. Of this revenue, \$95,000 will be provided to the Chamber of Commerce for the promotion of tourism.

Building Permits

Building permits are expected to remain the same as they were in 2011, due to the lack of building activity.

Lakefront and Parking Funds

The Lakefront and Parking funds are separate from the General Fund revenues. However, the Common Council does utilize monies from these funds for general fund operations in order to provide property tax relief. The Lakefront revenues are generally rather static, except if there are increases to boat slip and buoy fees, or fluctuations in weather that can affect Beach revenues.

The Parking Fund revenues will increase due to the hourly rate being raised from 50 cents per hour to \$1.00 per hour this spring. This should increase revenues to the parking fund by \$300,000 to \$400,000 per year. During budget deliberations, the Council indicated a desire to possibly fund an equipment replacement fund with some of this revenue. The Common Council voted to implement a parking station system in 2012, that would allow parking revenues to increase due to greater efficiencies and the availability of more payment options.

READING THE PROPOSED BUDGET

In governmental accounting the resources of the government are accounted for in funds.

Explanation of Fund Accounting

“Funds” are defined as an independent accounting entity with a self-balancing set of accounts. Funds are categorized into fund types each of which is associated with major services provided by the governmental unit. The equity accounts in governmental accounting are referred to as fund balance. The fund balance accounts can be divided into unreserved fund balance accounts and reserved fund balance accounts. Unreserved fund balance is the difference between assets, liabilities and fund reserves. “Reserved” indicates that a portion of the fund balance is not available for appropriation or is legally separated for a specific future use.

- Fund balance “designations” may be established to indicate managerial plans or intent. For example, a portion of the unreserved fund balance may be “designated” for future capital equipment replacement.

There are basically three groups of funds in governmental accounting: governmental funds, proprietary funds and fiduciary funds. The City of Lake Geneva does not operate a fiduciary fund.

- Government funds are often referred to as “source and use” funds. These are the funds through which most governmental functions typically are financed. These fund types included in this category are general, special revenue, capital projects and debt service funds.
- Proprietary funds are used to account for a government’s ongoing organizations and activities which are similar to those often found in the private sector. The fund types included in this category are enterprise and internal service funds. For example, the City utilizes the following enterprise funds: Lakefront and Parking.

FY 2012 Proposed Budget Overview

The proposed budget attempts to address the rising demand for services, and increasing costs for utilities, fuel and supplies. A few highlights from this budget include:

- A zero percent increase in the property tax rate for the City portion of the tax bill.
- The City’s undesignated reserve fund is \$2,051,693 as of December 31, 2010.

Residential property values comprise approximately 66 percent of total property values for 2011, while commercial and manufacturing property comprises approximately 31 and 1.6 percent of total equalized property values, respectively.

General Fund

Quick Facts:

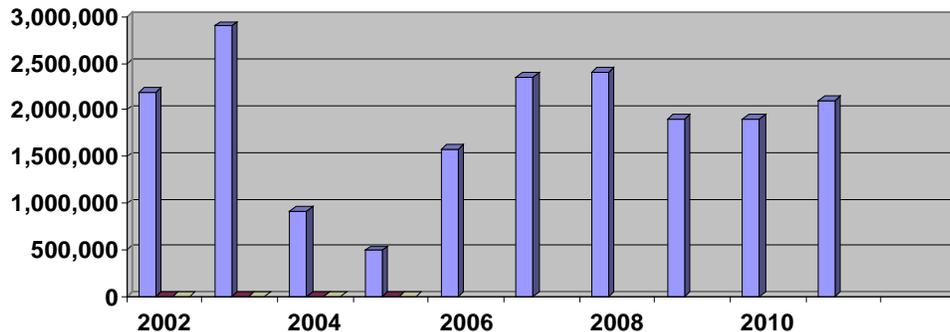
	<u>'11 Budget</u>	<u>'12 Budget</u>	<u>% Change</u>
Expenditures:	\$7,825,613	\$7,835,079	.12%
Revenues:	\$7,825,613	\$7,835,079	.12%

Summary

The City continues to closely evaluate all expenditures, resulting in a 0.12% increase in operating expenditures. This is significant given that the budget accounts for increases in fuel, utility and insurance costs. We believe that this has been accomplished through a constant close evaluation of the budgeted and actual expenses on a monthly basis.

The proposed budget would leave \$2.0 million in the General Fund reserve. This is 25 percent of the general fund expenditures and allows the City to have three months of operating funds if there was an emergency that led to delayed state and federal payments.

10-Year General Fund Balance



General Fund Budget

Operations costs in the General Fund Budget have remained under control over the past two years. The major drivers of every operational budget are personnel costs, including health insurance increases. Over the last two years the City has been forced to absorb increased retirement contributions as the Wisconsin Retirement System has increased its contribution rates for its member agencies. Overall, these increases are slight and are somewhat offset by continued efforts to reduce operational expenses. All major equipment replacements and projects for the next two years are funded by the 2011 promissory note.

General Fund Debt:

The following is a chart showing the City of Lake Geneva’s debt since 1998. A city is allowed to borrow up to 5% of its assessed value. In 1998, the City owed \$16 million in bond payments with an assessed value of \$697,300,000. The City had borrowed 23% of its capacity. Bond payments at that time averaged \$2,350,000 annually. Currently, the City’s GO Debt is \$7,275,000. The City’s debt payments for principal and interest in 2012 will be \$1,149,040. The \$7,275,000 is 6% of the City’s borrowing capacity. If the City needs to borrow for capital projects, it has the capacity to do so.

Debt Balance 1998-2010



Tax Increment Finance District #4

TIF districts are the primary economic tool used in communities throughout Wisconsin. A TIF district is a defined geographic area, where a new development or redevelopment can/should occur within the boundaries of a city. Through a partnership with the other taxing entities, the TIF district provides funds for infrastructure improvements, redevelopment assistance and economic development activities by capturing all the new value within its boundaries. Once a district is created, a base value is determined. All the taxing jurisdictions continue to receive tax income on the base value of the district. However, any new value created in the district is “captured” and expended upon projects that will continue to contribute to the development/redevelopment of the district. This is known as the “Tax Increment”. Typically large scale infrastructure improvements are funded through debt (municipal bonds) and the tax increment makes the debt payments. Through these activities, property values continue to increase, as the new development pays for itself. Once all the debt is paid in the district and the projects are completed, the district can be retired. When this occurs, the value of the property is added to the base value of the city. TIF #4 is projected to be dissolved at the end of 2012.

The Tax Increment Finance (TIF) District #4 encompasses a large area of the City, and includes much of the downtown core, the White River area and the waterfront. TIF #4 has performed well since its inception, and it has created more than \$93,286,100 in incremental value.

2012 Proposed TIF Projects:

Beach District:

Replace Bathroom facilities	\$ 300,000
Additional Projects	\$ 243,000

White River Canal District:

Flat Iron Park (Carry over)	\$ 160,000
Skateboard Park (Carry Over)	\$ 489,986
Additional Projects	\$ 30,000

White River Trail District:

Acquisition as required	\$ 200,000
Planning, Design & Engineering	\$ 100,000
Extension of White River Trail	\$ 200,000
Construction Main to USH 12	\$ 200,000

Beach & White River Canal Districts:

Downtown Parking Improvements	\$1,400,000
Signage Rehabilitation	\$ 100,000
Downtown Alley Way Improvements	\$ 300,000

Non-Specific Area TID Projects:

Traffic Signals	\$ 471,000
Parking Station System	\$ 334,936
Park Building Upgrades	\$ 50,000
Tree Planting	\$ 140,000
Edwards Blvd (Carry over)	\$ 201,000

Administrative and Other:

Administration	\$ 220,000
Discretionary Funding	\$1,044,379
Escrow Account for Maintenance	\$1,000,000

Summary

The proposed budget is reflective of the City's commitment to maintaining sound fiscal policy with an emphasis on establishing fiscally sound reserve funds. The proposed budget would not be possible without the effort of our department heads and their staffs, the Finance Committee and the Mayor and Common Council. I hope you find this introduction and overview useful and informative. The proposed budget allows the City to continue to provide essential services at the same tax rate that was in effect in 2010 for the citizens of Lake Geneva.

Dennis E. Jordan
City Administrator

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011		--2012--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE						0	
GENERAL GOVERNMENT REVENUES							
11-00-00-4111	GENERAL PROPERTY TAXES	3,955,021	4,256,199	4,466,490	4,466,490	4,466,490	4,608,960
11-00-00-4112	TID #3 INCREMENT-CLOSING REV	99,824	0	0	0	0	0
11-00-00-4113	OMITTED & MISC TAX REVENUE	10,766	21,587	0	1,234	1,234	0
11-00-00-4114	MOBILE HOME PARK FEES	3,542	4,361	3,800	3,962	3,962	3,800
11-00-00-4121	ROOM TAX	444,338	457,377	407,000	288,907	385,209	400,000
11-00-00-4122	SALES TAX DISCOUNT	(187)	399	200	264	275	275
11-00-00-4131	TAXES FROM WATER UTILITY	239,503	266,327	233,000	197,912	266,327	267,000
11-00-00-4180	INT & PENALTY ON TAXES	1,208	91	100	995	1,000	900
11-00-00-4181	ROOM TAX LATE FEES	25	0	0	0	0	0
11-00-00-4182	ROOM TAX PENALTIES	0	5,000	0	11,346	12,000	0
11-00-00-4262	SPEC. ASSMTS-CURB & GUTTER	0	630	8,000	10,212	10,212	1,200
11-00-00-4340	MUNICIPAL RECYCLING GRANT	35,030	36,856	36,000	23,828	23,828	24,000
11-00-00-4341	STATE SHARED REVENUE	157,324	127,423	126,835	19,025	126,835	108,685
11-00-00-4343	EXPENDITURE RESTRAINT PROGRAM	0	0	0	0	0	7,491
11-00-00-4353	STATE AID FOR HIGHWAYS	674,923	680,115	729,643	547,033	729,643	661,455
11-00-00-4354	OTHER STATE GRANTS	8,045	0	0	0	0	0
11-00-00-4360	PYMT MUNI SERVICES-CONSERVATN	4,394	3,316	4,000	3,575	3,575	3,500
11-00-00-4361	STATE COMPUTER AID	16,343	16,666	16,000	18,495	18,495	16,000
11-00-00-4362	AIDS IN LIEU OF TAXES-PILOT	7,000	44,000	26,000	0	26,000	27,000
11-00-00-4368	GLLEA ACCOUNTING SERVICES	3,000	3,000	3,000	1,500	3,000	3,000
11-00-00-4369	FEMA DISASTER AID & RELIEF	0	0	0	55,378	55,378	0
11-00-00-4410	LIQUOR & MALT BEVERAGE LICENSE	27,731	39,051	28,000	29,377	30,000	29,000
11-00-00-4411	OPERATOR LICENSES	8,145	8,715	8,200	12,905	13,000	12,000
11-00-00-4412	OTHER BUS LIC-CIG,MILK,VID,ETC	11,664	8,525	18,000	16,160	15,800	16,000
11-00-00-4413	BUS PERMITS-SELLERS,ALARM,ROOM	794	1,215	500	1,760	1,760	1,500
11-00-00-4415	CABLE TV FRANCHISE FEES	96,364	103,109	86,000	52,113	100,000	100,000
11-00-00-4420	NONBUS LIC-DOGS/CATS	580	335	400	1,037	400	400
11-00-00-4425	OTHER LICENSES & FEES	0	5,360	4,500	5,015	5,100	5,000
11-00-00-4490	WORK PERMITS	497	490	500	435	475	490
11-00-00-4495	OTHER PERMITS	2,140	2,095	2,100	2,060	2,100	2,000
11-00-00-4510	ANNEXATION FILING FEES	0	300	100	0	0	0
11-00-00-4522	RESTITUTION	0	75	0	145	145	0
11-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	(5)	144	0	319	100	0
11-00-00-4610	GENERAL GOV'T MISC REVENUE	4,478	2,940	3,500	15,937	16,000	3,000
11-00-00-4611	SPECIAL ASSMT LETTERS FEES	5,215	4,115	3,522	4,235	4,350	4,000
11-00-00-4690	MISCELLANEOUS SALES	215	60	100	41	41	50
11-00-00-4730	DONATIONS	55,110	0	0	1	1	0
11-00-00-4811	INTEREST INCOME	27,486	10,846	12,000	4,850	5,000	5,000

CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
GENERAL GOVERNMENT REVENUES							
11-00-00-4812	A/R FINANCE CHARGES	370	549	800	885	950	800
11-00-00-4813	INTEREST ON SPECIAL ASSESSMENT	0	0	0	965	965	650
11-00-00-4819	DISCOUNTS EARNED	604	360	300	258	300	300
11-00-00-4830	SALE OF CITY EQUIPMENT	10,553	2,189	0	0	0	3,000
11-00-00-4832	SALE OF CITY REAL ESTATE	0	0	0	0	300,000	0
11-00-00-4835	RENT DONATIONS	352	401	300	176	300	300
11-00-00-4840	INSURANCE REIMBURSEMENTS	113,328	21,160	15,000	17,556	18,000	15,000
11-00-00-4845	INSURANCE REBATE-LEAGUE	13,510	3,789	4,000	5,068	5,068	4,000
11-00-00-4910	APPL.-PRIOR YRS. APPROPRIATION	0	0	0	0	0	0
11-00-00-4922	TID ADMIN REIMBURSEMENT	0	0	20,000	0	20,000	20,000
11-00-00-4930	TRANSFER FROM LAKEFRONT	244,974	327,355	409,059	0	375,000	383,657
11-00-00-4950	REVENUE FROM PARKING FUND	432,602	451,143	419,765	0	0	436,720
TOTAL		6,716,806	6,917,668	7,096,714	5,821,454	7,048,318	7,176,133
TOTAL REVENUES: GENERAL GOVERNMENT		6,716,806	6,917,668	7,096,714	5,821,454	7,048,318	7,176,133
MUNICIPAL COURT REVENUES							
11-12-00-4510	COURT PENALTIES & FINES	209,760	184,554	170,000	95,764	115,000	115,000
11-12-00-4513	PARKING CITATION COLLECTIONS	13,010	17,500	19,500	8,500	11,000	13,000
11-12-00-4514	COURT CITATION COLLECTN-STARK	3,836	4,259	4,000	2,862	3,300	3,500
11-12-00-4640	REIMBURSEMENTS BY DEFENDANTS	500	1,001	750	229	250	250
11-12-00-4811	MUNICIPAL CT INTEREST INCOME	1,512	2,397	1,950	2,263	2,500	2,000
TOTAL		228,618	209,711	196,200	109,618	132,050	133,750
TOTAL REVENUES: MUNICIPAL COURT		228,618	209,711	196,200	109,618	132,050	133,750
CITY HALL REVENUES							
CITY CLERK							
11-14-30-4352	GRANTS-ELECTION	1,769	0	0	0	0	0
TOTAL CITY CLERK		1,769	0	0	0	0	0
TOTAL REVENUES: CITY HALL		1,769	0	0	0	0	0

CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
POLICE REVENUES							
11-21-00-4352	LAW ENFORCEMENT TRAINING AIDS	5,200	10,230	5,000	4,860	4,860	4,000
11-21-00-4353	FEDERAL GRANTS & REIMBUREMENTS	0	12,767	0	56,610	56,610	0
11-21-00-4354	STATE GRANTS & REIMBURSEMENTS	3,117	9,008	0	14,350	14,350	0
11-21-00-4620	SEIZURES	26,644	1,725	0	1,074	1,432	0
11-21-00-4621	POLICE-MISCELLANEOUS REVENUE	1,234	1,278	1,000	881	1,000	1,000
11-21-00-4622	WAGE REIMBURSEMENTS	105,502	102,186	104,599	113,910	122,000	105,496
11-21-00-4623	MISCELLANEOUS TAXABLE REVENUES	47	49	0	34	45	50
11-21-00-4625	VEHICLE LOCKOUT FEE	3,888	4,843	4,000	3,596	3,800	4,500
11-21-00-4730	DONATIONS	1,100	2,203	2,000	6,653	8,870	2,000
11-21-00-4735	COMMUNICATIONS REIMB-FIRE DEPT	34,500	34,500	34,500	34,500	34,500	34,500
11-21-00-4737	SOFTVEST DONATIONS/GRANTS	0	2,274	0	0	0	0
11-21-00-4830	SALE OF POLICE EQUIPMENT	2,954	0	0	0	0	0
11-21-00-4831	SALE OF 1033 PROPERTY	0	0	0	0	0	0
TOTAL		184,186	181,063	151,099	236,468	247,467	151,546
TOTAL REVENUES: POLICE		184,186	181,063	151,099	236,468	247,467	151,546
FIRE REVENUES							
11-22-00-4340	EMS PROVIDER SUPPORT-ACT 102	5,150	7,220	5,500	4,770	4,770	4,500
11-22-00-4342	FIRE DUES FROM STATE	34,713	37,243	37,000	37,410	37,410	37,000
11-22-00-4354	STATE GRANTS & REIMBURSEMENTS	0	8,916	0	518	691	0
11-22-00-4471	FIRE DEPT BURNING PERMIT	330	300	400	550	550	400
11-22-00-4610	MISCELLANEOUS REVENUE	92	1,321	100	0	0	500
11-22-00-4620	FIRE WAGE INCOME	2,290	0	0	0	0	0
11-22-00-4622	EMS WAGE INCOME	0	0	0	3,500	3,500	0
11-22-00-4623	INSPECTION FEES	26,880	25,068	30,000	11,717	15,623	30,000
11-22-00-4624	FIRE/EMS BILLING REVENUE	149,082	177,283	145,000	106,871	142,495	145,000
11-22-00-4625	PLAN REVIEW/SPRINKLER SYSTEMS	14,810	16,550	15,000	24,450	32,599	15,000
11-22-00-4730	TOWNSHIPS FIRE SERVICES	100,000	100,000	20,000	30,000	40,000	40,000
11-22-00-4811	INTEREST	9	339	0	432	576	0
11-22-00-4830	SALE OF FIRE DEPT. EQUIPMENT	2,913	0	0	96,895	96,895	0
11-22-00-4851	FIRE DEPT DONATIONS	7,125	3,745	500	1,625	2,166	500
11-22-00-4855	DONATIONS - CPR CLASSES	1,826	2,107	0	1,085	1,446	0
TOTAL		345,220	380,092	253,500	319,823	378,721	272,900

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	2011 PROJECTED	--2012-- FINAL BUDGET
TOTAL REVENUES: FIRE		345,220	380,092	253,500	319,823	378,721	272,900
BUILDING & ZONING REVENUES							
11-24-00-4430	BUILDING PERMITS	49,895	48,224	70,000	26,630	35,000	40,000
11-24-00-4431	ELECTRICAL PERMITS	10,707	14,071	15,000	6,885	10,000	10,000
11-24-00-4432	PLUMBING PERMITS	9,375	15,016	10,000	6,060	9,000	10,000
11-24-00-4433	OTHER PERMITS-BLDG INSP OFFICE	15,610	29,857	10,000	10,499	11,000	10,000
11-24-00-4440	ZONING PERMITS & FEES	13,580	16,049	13,000	11,750	13,000	13,000
11-24-00-4630	TRASH PICK-UP REVENUE	0	60	0	95	95	100
TOTAL		99,167	123,277	118,000	61,919	78,095	83,100
TOTAL REVENUES: BUILDING & ZONING		99,167	123,277	118,000	61,919	78,095	83,100
EMERGENCY MGMT REVENUES							
11-29-00-4353	FEDERAL GRANTS	0	0	0	5,000	5,000	4,000
11-29-00-4354	STATE GRANTS	0	14,642	0	6,500	6,500	0
TOTAL		0	14,642	0	11,500	11,500	4,000
TOTAL REVENUES: EMERGENCY MGMT		0	14,642	0	11,500	11,500	4,000
STREET DEPARTMENT REVENUES							
11-32-10-4522	RESTITUTION-STREET DEPT PROP	750	0	0	0	0	0
11-32-10-4630	MISC STREET DEPT REVENUE	100	1,953	500	2,900	2,900	1,000
11-32-10-4644	WEED CUTTING	2,773	1,532	1,600	4,780	4,800	2,250
11-32-10-4730	STREET DEPT DONATIONS	2,550	34	0	2,495	2,495	0
TOTAL		6,173	3,519	2,100	10,175	10,195	3,250

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
STREET DEPARTMENT							
SNOW & ICE							
11-32-12-4631	SNOW & ICE CONTROL	5,429	18,993	1,000	2,275	2,400	2,400
TOTAL SNOW & ICE		5,429	18,993	1,000	2,275	2,400	2,400
TREE & BRUSH							
11-32-13-4644	BRUSH PICKUP CHARGES	0	0	0	350	1,000	1,000
11-32-13-4681	SALE OF TREES	0	643	0	0	0	0
11-32-13-4851	DONATIONS TO TREE PROGRAM	250	596	0	0	0	0
TOTAL TREE & BRUSH		250	1,239	0	350	1,000	1,000
TOTAL REVENUES: STREET DEPARTMENT		11,852	23,751	3,100	12,800	13,595	6,650
TRAFFIC CONTROL REVENUES							
11-34-10-4639	CAR TOWING REIMBURSEMENTS	2,497	4,615	3,500	2,010	3,000	3,500
TOTAL		2,497	4,615	3,500	2,010	3,000	3,500
TOTAL REVENUES: TRAFFIC CONTROL		2,497	4,615	3,500	2,010	3,000	3,500
PARKS REVENUES							
11-52-00-4674	PARK APPLICATION FEE	460	580	500	475	400	500
11-52-00-4675	PARK USE FEES	3,160	3,870	3,000	2,485	2,500	3,000
TOTAL		3,620	4,450	3,500	2,960	2,900	3,500
TOTAL REVENUES: PARKS		3,620	4,450	3,500	2,960	2,900	3,500
CONSERVATION/DEVELOPMENT REVENUES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
CONSERVATION/DEVELOPMENT							
11-70-00-4721	HISTORIC PRESERVATION DONATION	110	3,162	0	325	325	0
11-70-00-4723	HISTORIC PLAQUE REIMBURSEMENTS	375	125	0	500	500	0
TOTAL		485	3,287	0	825	825	0
TOTAL REVENUES: CONSERVATION/DEVELOPMENT		485	3,287	0	825	825	0
GENERAL GOVERNMENT EXPENSES							
11-10-00-5133	LIFE INSURANCE POLICY FEES	2,242	1,776	2,000	1,432	1,909	2,000
11-10-00-5139	HOLIDAY APPRECIATION	2,555	0	0	0	0	0
11-10-00-5154	UNEMPLOYMENT COMPENSATION	10,987	21,786	18,000	16,522	21,000	18,000
11-10-00-5245	EXPENSES SUBJECT TO INS. CLAIM	10,780	19,924	15,000	14,069	16,000	15,000
11-10-00-5314	OFFICIAL PUBLICATIONS & NOTICE	10,593	9,618	8,000	12,833	15,000	15,000
11-10-00-5315	PUBLICATION FEES REIMBURSABLE	1,894	1,756	2,000	1,077	1,436	1,900
11-10-00-5316	RECORDING FEES	0	263	250	90	120	250
11-10-00-5398	BANK CHARGES	0	8,767	8,000	6,462	8,616	3,000
11-10-00-5399	GENERAL GOV'T MISC. EXPENSES	13,809	2,062	3,000	34	45	1,000
11-10-00-5730	SPECIAL LITIGATIONS	0	4,640	0	3,856	5,000	0
11-10-00-5740	PERSONAL PROPERTY WRITEOFFS	0	0	2,000	0	2,000	2,000
11-10-00-5741	ILLEGAL TAXES & REFUNDS	14,819	0	0	0	0	0
11-10-00-5742	P.P. WRITE-OFFS REIMBURSED	99	0	0	0	0	0
11-10-00-5780	CONTINGENCY ACCOUNT	0	39,595	52,541	0	0	50,000
11-10-00-5910	PURCHASE OF REAL ESTATE	291,722	354	0	0	0	0
TOTAL		359,500	110,541	110,791	56,375	71,126	108,150
INSURANCE							
11-10-10-5509	INS. REIMB.-OTHER DEPTS.	(83,770)	(79,070)	(70,000)	(40,559)	(82,000)	(91,000)
11-10-10-5512	GENERAL LIABILITY INSURANCE	122,867	126,739	123,428	135,552	129,000	137,000
11-10-10-5516	WORKERS COMPENSATION	117,742	119,335	109,000	127,138	111,000	139,000
TOTAL INSURANCE		156,839	167,004	162,428	222,131	158,000	185,000
HEALTH & OTH BENEFITS							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
GENERAL GOVERNMENT							
HEALTH & OTH BENEFITS							
11-10-20-5111	HEALTH & DENTAL REIMBURSABLE	(372,344)	(423,997)	(360,000)	(336,066)	(440,000)	(440,000)
11-10-20-5132	HEALTH AND DENTAL ADMIN CHGS	340,660	344,079	430,726	324,042	426,000	425,000
11-10-20-5133	HEALTH AND DENTAL CLAIMS	1,084,069	1,046,747	1,000,000	781,376	1,041,834	1,063,000
11-10-20-5134	DISABILITY PREMIUMS CITY	8,252	9,364	13,000	7,160	9,600	10,700
11-10-20-5135	EAP PROGRAM	3,750	3,750	4,000	2,812	3,750	3,900
11-10-20-5152	OPT OUT SOCIAL SECURITY EXP	2,912	4,129	4,775	2,688	4,177	4,200
TOTAL HEALTH & OTH BENEFITS		1,067,299	984,072	1,092,501	782,012	1,045,361	1,066,800
TOTAL GENERAL GOVERNMENT		1,583,638	1,261,617	1,365,720	1,060,518	1,274,487	1,359,950
COMMON COUNCIL EXPENSES							
11-11-00-5114	COUNCIL SALARIES	28,570	26,847	28,000	21,539	28,000	28,000
11-11-00-5120	PART TIME WAGES	990	1,535	1,440	1,257	1,500	1,500
11-11-00-5152	COUNCIL SOCIAL SECURITY	2,261	2,173	2,252	1,744	2,260	2,260
11-11-00-5214	VIDEOTAPING EXPENSES	0	92	0	0	0	0
11-11-00-5310	COMPUTER & OFFICE SUPPLIES	43	0	0	0	0	0
11-11-00-5320	COUNCIL WIS LEAGUE MEMBERSHIP	3,762	3,811	3,933	3,932	3,932	3,775
11-11-00-5331	COUNCIL-MEALS & LODGING	0	81	0	0	0	0
11-11-00-5332	COUNCIL CONFERENCES & SCHOOL	0	200	0	120	500	500
11-11-00-5399	COUNCIL MISCELLANEOUS EXPENSES	5,229	410	1,000	7,190	7,500	1,000
TOTAL		40,855	35,149	36,625	35,782	43,692	37,035
TOTAL COMMON COUNCIL		40,855	35,149	36,625	35,782	43,692	37,035
MUNICIPAL COURT EXPENSES							
11-12-00-5114	MUNICIPAL COURT SALARIES	13,500	13,499	13,500	10,384	13,500	13,500
11-12-00-5120	MUNICIPAL COURT WAGES-CLERK	64,445	64,587	64,070	37,117	49,500	48,214
11-12-00-5125	MUNICIPAL CT OVERTIME	59	107	0	0	0	0
11-12-00-5133	INSURANCE DEDUCTIBLE REIMB.	0	150	300	0	150	150
11-12-00-5134	MUNICIPAL CT LIFE INSURANCE	117	118	130	84	100	120
11-12-00-5136	MUNICIPAL CT RETIREMENT FUND	7,117	7,419	7,432	4,305	5,740	3,865
11-12-00-5152	MUNICIPAL CT SOCIAL SECURITY	5,967	5,905	5,935	3,561	4,820	4,721

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
MUNICIPAL COURT EXPENSES							
11-12-00-5214	COLLECTION FEES	4,991	4,341	3,500	1,372	1,829	2,500
11-12-00-5221	MUNICIPAL CT TELEPHONE	1,646	1,612	1,850	1,181	1,650	1,700
11-12-00-5290	CARE OF PRISONERS	2,520	2,535	2,250	3,510	4,600	3,500
11-12-00-5310	MUNICIPAL CT OFFICE SUPPLIES	1,705	750	1,150	377	900	900
11-12-00-5312	POSTAGE-MUNICIPAL COURT	1,010	1,191	1,400	674	900	1,000
11-12-00-5330	MUNICIPAL CT TRAVEL-MILEAGE	563	378	275	37	300	445
11-12-00-5331	MUN CT-MEALS & LODGING	918	712	914	490	914	1,030
11-12-00-5332	MUN CT CONFERENCES & SCHOOL	1,206	1,281	1,300	1,050	1,050	1,200
11-12-00-5340	OPERATING SUPPLIES-CITATIONS	406	406	410	0	410	410
11-12-00-5361	EQUIPMENT MAINT SERVICE COSTS	1,235	1,494	4,761	590	750	5,000
11-12-00-5381	MUNICIPAL COURT OPERATIONS	4,128	5,847	1,740	600	2,800	2,000
11-12-00-5399	MUNICIPAL CT MISCELLANEOUS EXP	1,040	566	100	0	100	100
TOTAL		112,573	112,898	111,017	65,332	90,013	90,355
TOTAL MUNICIPAL COURT		112,573	112,898	111,017	65,332	90,013	90,355
LEGAL EXPENSES							
11-13-00-5113	CITY ATTORNEY SALARY	64,000	64,000	64,000	49,230	64,000	64,640
11-13-00-5134	CITY ATTORNEY LIFE INSURANCE	0	175	360	289	360	360
11-13-00-5136	CITY ATTORNEY RETIREMENT FUND	0	7,615	8,512	6,056	8,512	4,560
11-13-00-5152	CITY ATTORNEY SOCIAL SECURITY	4,896	4,898	4,896	3,766	4,896	4,945
11-13-00-5310	CITY ATTORNEY OFFICE SUPPLIES	152	91	100	0	0	100
11-13-00-5330	CITY ATTORNEY TRAVEL-MILEAGE	0	0	0	0	0	0
11-13-00-5331	CITY ATTORNEY MEALS & LODGING	279	217	300	0	0	300
11-13-00-5332	CITY ATTORNEY SCHOOL/CONFER	235	240	500	0	0	500
11-13-00-5399	CITY ATTORNEY MISC EXPENSES	0	63	500	0	0	300
TOTAL		69,562	77,299	79,168	59,341	77,768	75,705
OUTSIDE LEGAL FEES							
11-13-10-5214	OUTSIDE ATTORNEYS FEES	28,948	7,389	25,000	5,449	7,266	25,000
TOTAL OUTSIDE LEGAL FEES		28,948	7,389	25,000	5,449	7,266	25,000
TOTAL LEGAL		98,510	84,688	104,168	64,790	85,034	100,705
CITY HALL EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
CITY HALL							
MAYOR							
11-14-10-5114	MAYOR SALARY	6,000	6,000	6,000	4,615	6,000	6,000
11-14-10-5152	MAYOR SOCIAL SECURITY	459	449	460	353	460	460
11-14-10-5310	MAYOR OFFICE SUPPLIES	0	110	0	0	0	0
11-14-10-5331	MAYOR MEALS, LODGING, ETC.	20	0	100	145	150	100
11-14-10-5399	MAYOR MISC EXPENSE	590	390	500	209	500	500
TOTAL MAYOR		7,069	6,949	7,060	5,322	7,110	7,060
CITY ADMINISTRATOR							
11-14-20-5110	CITY ADMINISTRATOR SALARY	90,390	91,294	90,390	70,226	91,294	91,294
11-14-20-5134	CITY ADMIN LIFE INSURANCE	661	606	780	556	680	725
11-14-20-5136	CITY ADMIN RETIREMENT	10,116	10,047	10,485	7,535	9,375	5,386
11-14-20-5152	CITY ADMIN SOCIAL SECURTY	7,027	7,104	6,915	5,349	6,985	6,985
11-14-20-5310	CITY ADMIN OFFICE SUPPLIES	222	238	243	0	200	240
11-14-20-5324	DUES, BOOKS, & PUBLICATIONS	440	338	450	255	340	450
11-14-20-5330	CITY ADMIN TRAVEL-MILEAGE	1,111	819	1,500	863	1,150	1,500
11-14-20-5331	CITY ADMIN MEALS/LODGING	773	344	500	406	500	500
11-14-20-5332	CITY ADMIN CONFR/SCHOOLS	560	460	900	570	650	900
11-14-20-5399	CITY ADMIN MISC EXPENSE	0	229	0	0	0	0
TOTAL CITY ADMINISTRATOR		111,300	111,479	112,163	85,760	111,174	107,980
CITY CLERK							
11-14-30-5110	CITY CLERK SALARY	54,161	48,096	50,000	38,846	52,400	50,000
11-14-30-5111	DEPUTY CLERK SALARY	29,346	36,999	37,235	26,757	36,889	36,889
11-14-30-5120	CITY CLERK STAFF WAGES	21,408	2,296	2,984	2,124	3,023	3,023
11-14-30-5126	CITY HALL SEASONAL WAGES	2,279	2,831	4,000	0	4,000	2,000
11-14-30-5133	INSURANCE DEDUCT. REIMBURSE.	225	0	150	0	150	150
11-14-30-5134	CITY CLERK LIFE INSURANCE	383	309	350	261	325	325
11-14-30-5136	CITY CLERK RETIREMENT FUND	11,872	9,616	10,466	7,518	9,575	7,660
11-14-30-5152	CITY CLERK SOCIAL SECURITY	8,157	6,805	6,902	5,164	7,368	7,030
11-14-30-5190	POLL WORKERS FEES	3,241	4,940	3,500	2,910	2,910	6,500
11-14-30-5218	MUNICIPAL CODIFICATION	133	3,447	2,000	2,315	2,315	2,500
11-14-30-5310	CITY CLERK OFFICE SUPPLIES	1,438	814	1,600	25	1,000	1,100
11-14-30-5311	BALLOTS/OTHER ELECTION EXPENSE	4,824	3,545	5,000	1,992	5,000	7,800
11-14-30-5312	POSTAGE-CITY CLERK	3,372	3,450	3,800	2,596	3,700	4,200
11-14-30-5314	RECALL ELECTION EXPENDITURES	867	841	0	0	0	0
11-14-30-5330	CITY CLERK TRAVEL-MILEAGE	509	379	500	10	275	500
11-14-30-5331	CITY CLERK MEALS, LODGING	439	291	500	0	0	775
11-14-30-5332	CITY CLRK CONFERENCES & SCHOOL	658	305	900	25	25	800

CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
CITY HALL EXPENSES							
CITY CLERK							
11-14-30-5382	LICENSE EXPENSES	1,254	919	1,200	0	400	600
11-14-30-5399	CITY CLERK MISCELLANEOUS EXP	211	221	400	143	191	400
11-14-30-5735	GRANT PURCHASES	0	1,380	0	0	0	0
TOTAL CITY CLERK		144,777	127,484	131,487	90,686	129,546	132,252
TOTAL CITY HALL		263,146	245,912	250,710	181,768	247,830	247,292
CITY FINANCIAL EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5110	ACCOUNTING SALARY	61,415	60,600	60,000	46,615	60,600	60,600
11-15-10-5120	ACCOUNTING WAGES	33,677	32,778	33,062	23,110	31,573	32,350
11-15-10-5126	PART TIME HELP	0	406	9,000	4,289	5,000	6,000
11-15-10-5133	ACCTG INS DEDUCTIBLE REIMB.	300	295	300	150	300	300
11-15-10-5134	ACCTG & DP LIFE INSURANCE	250	371	460	331	400	380
11-15-10-5136	ACCTG & DP RETIREMENT EXP	10,540	10,430	10,795	8,056	10,025	7,425
11-15-10-5152	ACCTG & DP SOCIAL SECURITY	7,249	7,132	7,810	5,502	7,440	7,650
11-15-10-5212	ACCTG CONSULTANT FEES	12,321	7,836	0	0	0	0
11-15-10-5213	INDEPENDENT AUDIT FEES	24,730	19,822	21,500	20,887	20,887	23,250
11-15-10-5310	ACCTG & DP OFFICE SUPPLIES	1,573	1,699	2,000	875	1,167	1,800
11-15-10-5320	ACCTG PROFESSIONAL DUES	190	195	500	195	200	300
11-15-10-5332	ACCTG CONFERENCES/TRAINING	614	869	1,500	318	500	1,300
11-15-10-5399	ACCTG & DP MISC EXPENSE	1,605	2,000	500	355	500	500
11-15-10-5450	ACCTG & DP PROGRAMMING	20,622	21,464	40,000	13,503	21,500	35,000
TOTAL ACCOUNTING & DATA PROCESSING		175,086	165,897	187,427	124,186	160,092	176,855
CITY TREASURER							
11-15-30-5112	TREASURER SALARY	15,000	13,999	14,000	10,769	14,000	16,000
11-15-30-5126	TREASURER ASST-SEASONAL WAGES	2,680	266	500	299	299	0
11-15-30-5134	TREASURER LIFE INSURANCE	138	66	100	48	60	100
11-15-30-5136	TREASURER RETIREMENT FUND	2,132	1,662	1,862	1,324	1,575	1,128
11-15-30-5152	TREASURER SOCIAL SECURITY	1,352	1,087	1,110	846	1,100	1,225
11-15-30-5214	OUTSIDE COLLECTION FEES	0	84	163	79	106	150
11-15-30-5310	TREASURER OFFICE SUPPLIES	1,217	1,465	1,000	555	1,300	1,300
11-15-30-5312	TREASURER POSTAGE EXP	2,262	2,048	3,459	300	3,000	3,000
11-15-30-5330	TREASURER TRAVEL-MILEAGE	507	72	350	0	300	500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
CITY FINANCIAL EXPENSES							
CITY TREASURER							
11-15-30-5331	TREASURER MEALS & LODGING	556	0	750	0	0	775
11-15-30-5332	TREASURER CONFERENCES & DUES	295	20	750	179	180	750
11-15-30-5399	TREASURER MISCELLANEOUS EXP	220	241	250	0	250	250
TOTAL CITY TREASURER		26,359	21,010	24,294	14,399	22,170	25,178
CITY ASSESSOR							
11-15-40-5120	ASSESSOR WAGES & SALARIES	50,385	50,385	50,386	7,985	7,985	0
11-15-40-5126	ASSESSOR SEASONAL WAGES	90	0	0	0	0	0
11-15-40-5133	INSURANCE DEDUCTIBLE REIMB	100	125	150	105	105	0
11-15-40-5134	ASSESSOR LIFE INSURANCE	266	287	320	47	47	0
11-15-40-5136	ASSESSOR RETIREMENT FUND	5,638	5,542	5,845	359	359	0
11-15-40-5152	ASSESSOR SOCIAL SECURITY	3,861	3,854	3,855	610	610	0
11-15-40-5210	ASSESSOR CONTRACTED SERVICES	0	0	0	43,500	43,500	43,500
11-15-40-5211	ASSESSOR CONTRACT-COMMERCIAL	6,500	6,500	0	0	0	0
11-15-40-5213	MANUFACTURING ASSESSMENT	2,202	0	2,000	1,912	1,912	2,000
11-15-40-5310	ASSESSOR OFFICE SUPPLIES	1,288	24	400	0	0	0
11-15-40-5312	ASSESSOR POSTAGE	610	611	700	509	509	0
11-15-40-5320	ASSESSOR PROFESSIONAL DUES	35	225	300	175	175	0
11-15-40-5330	ASSESSOR TRAVEL-MILEAGE	476	455	500	0	0	0
11-15-40-5331	ASSESSOR MEALS & LODGING	149	553	600	0	0	0
11-15-40-5332	ASSESSOR CONFERENCES & SCHOOL	120	265	400	0	0	0
11-15-40-5398	BOARD OF REVIEW MISC. EXPENSES	261	270	300	56	75	200
11-15-40-5399	ASSESSOR MISCELLANEOUS EXPENSE	547	310	500	0	0	0
11-15-40-5410	ASSESSOR CERTIFICATIONS	0	20	0	0	0	0
11-15-40-5450	ASSESSOR PROGRAMMING	1,470	563	2,670	0	0	0
TOTAL CITY ASSESSOR		73,998	69,989	68,926	55,258	55,277	45,700
TOTAL CITY FINANCIAL		275,443	256,896	280,647	193,843	237,539	247,733
CITY HALL BUILDING EXPENSES							
11-16-10-5120	CITY HALL MAINT WAGES	43,342	42,389	41,828	30,880	42,245	42,265
11-16-10-5125	CITY HALL MAINT OVERTIME	521	663	500	579	625	600
11-16-10-5134	CITY HALL MAINT LIFE INS	143	151	160	116	140	160
11-16-10-5136	CITY HALL MAINT RETIREMENT	4,845	4,942	4,910	3,649	4,900	4,990

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011		--2012--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
CITY HALL BUILDING EXPENSES							
11-16-10-5152	CITY HALL MAINT SOCIAL SEC	3,355	3,293	3,240	2,406	3,235	3,240
11-16-10-5221	CITY HALL TELEPHONE EXPENSE	13,604	13,558	14,000	10,821	14,000	14,000
11-16-10-5222	CITY HALL ELECTRICITY	34,859	39,162	37,000	31,720	38,000	37,000
11-16-10-5224	CITY HALL GAS HEAT	13,939	15,080	18,500	8,205	15,000	16,500
11-16-10-5226	CITY HALL WATER & SEWER EXP	2,112	1,721	2,100	1,252	1,890	2,100
11-16-10-5240	CITY HALL BUILDING REPAIRS	9,632	7,993	20,000	13,983	20,000	18,000
11-16-10-5310	CITY HALL OFFICE SUPPLIES	3,241	3,537	4,000	1,630	3,500	3,600
11-16-10-5350	CITY HALL BLDG MAINT SUPPLIES	8,668	6,054	7,500	3,369	6,000	7,000
11-16-10-5360	CITY HALL MAINT SERVICE COSTS	16,570	14,931	15,500	13,525	15,500	16,000
11-16-10-5399	CITY HALL MISC EXP	1,202	164	1,000	32	250	750
11-16-10-5531	CH OFFICE EQUIPMENT CONTRACTS	1,537	2,091	2,000	1,659	2,100	2,200
11-16-10-5532	CH POSTAGE METER RENT & EXP	4,936	4,658	4,500	3,366	4,500	4,575
TOTAL		162,506	160,387	176,738	127,192	171,885	172,980
TOTAL CITY HALL BUILDING		162,506	160,387	176,738	127,192	171,885	172,980
SHERIDAN SPRINGS PROPERTY EXPENSES							
11-17-10-5222	SHERIDAN SPRINGS ELECTRICITY	0	223	1,500	954	1,300	0
11-17-10-5224	SHERIDAN SPRINGS HEAT EXP	0	865	1,500	1,846	2,200	0
11-17-10-5226	SHERIDAN SPRINGS WATER & SEWER	0	0	0	0	0	0
11-17-10-5240	SHERIDAN SPRINGS MAINTENANCE	0	96,632	10,000	0	0	0
TOTAL		0	97,720	13,000	2,800	3,500	0
TOTAL SHERIDAN SPRINGS PROPERTY		0	97,720	13,000	2,800	3,500	0
POLICE EXPENSES							
11-21-00-5110	POLICE FT SALARIES	1,517,877	1,541,386	1,547,840	1,144,680	1,526,240	1,580,548
11-21-00-5120	POLICE PT WAGES	98,429	94,594	99,404	65,777	87,703	99,404
11-21-00-5125	POLICE OVERTIME WAGES	37,503	21,573	30,000	12,657	16,876	30,000
11-21-00-5127	PD COMPENSATION PER CONTRACT	118,871	135,994	125,851	80,753	107,671	139,109
11-21-00-5134	POLICE DEPT LIFE INSURANCE	2,707	3,063	3,655	2,306	3,074	3,655

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011		2012			
		2009-- ACTUAL	2010-- ACTUAL	9 MO. ACTUAL	PROJECTED	2012-- FINAL BUDGET	

POLICE EXPENSES							
11-21-00-5136	POLICE DEPT RETIREMENT FUND	255,980	270,080	272,292	195,317	260,422	279,090
11-21-00-5138	PD UNIFORM ALLOWANCE	21,463	21,705	23,775	15,786	21,048	22,075
11-21-00-5139	PD RESERVES UNIFORM ALLOWANCE	3,666	3,071	3,100	1,652	2,203	3,100
11-21-00-5140	PD INTERPRETERS FEES	4,491	3,405	4,000	990	1,320	4,000
11-21-00-5152	POLICE DEPT SOCIAL SECURITY	134,550	135,799	140,409	98,950	131,933	141,453
11-21-00-5190	PFC COMMISSION EXPENSES	584	398	1,000	382	509	1,000
11-21-00-5214	OUTSIDE LEGAL EXPENSES	922	840	3,000	635	847	3,000
11-21-00-5221	PD TELEPHONE EXPENSE	22,406	23,937	24,600	19,559	26,079	26,600
11-21-00-5222	POLICE IMPOUND BLDG ELECTRIC	0	0	0	210	281	300
11-21-00-5262	PD COMMUNICATION SYS MAINT FEE	5,950	8,774	9,000	9,308	12,410	9,000
11-21-00-5290	CARE OF PRISONERS	667	1,041	1,000	262	349	1,000
11-21-00-5291	CARE OF STRAY ANIMALS	0	0	0	55	73	200
11-21-00-5305	DATA PROCESSING	10,505	10,487	9,649	4,887	6,516	9,649
11-21-00-5310	POLICE DEPT OFFICE SUPPLIES	7,610	5,842	7,450	3,996	5,329	7,450
11-21-00-5312	POLICE POSTAGE	0	1,040	1,200	997	1,330	1,200
11-21-00-5316	CRIME PREVENTION PROGRAM	6,708	6,563	6,800	4,971	6,628	6,800
11-21-00-5330	PD TRAVEL-MILEAGE/TRAVEL	1,159	2,747	3,000	3,012	4,016	3,000
11-21-00-5331	POLICE-MEALS & LODGING	3,889	5,955	4,000	2,974	3,966	4,000
11-21-00-5341	PD FUEL EXPENSE	0	31,658	27,600	32,747	43,663	39,600
11-21-00-5342	PD SPECIAL EQUIPMENT	19,923	7,616	6,250	2,372	3,163	7,950
11-21-00-5361	POLICE-EQUIP MAINT SERV COSTS	66,043	27,909	26,385	19,524	26,033	26,385
11-21-00-5380	POLICE SPECIAL INVESTIGATIONS	6,685	6,115	7,000	3,842	5,123	7,000
11-21-00-5399	POLICE DEPT MISCELLANEOUS EXP	5,783	6,045	5,675	3,206	4,274	5,175
11-21-00-5410	POLICE DEPT TRAINING EXPENSES	21,796	30,039	29,000	16,375	21,834	29,000
11-21-00-5411	POLICE-APPLICATION PROCESSING	4,683	5,834	9,400	2,666	3,555	9,400
11-21-00-5415	TUITION & BOOKS PER CONTRACT	7,102	2,091	7,500	5,601	7,467	7,500
11-21-00-5450	PHOENIX SUPPORT CONTRACT	0	0	16,851	16,861	22,481	18,668
11-21-00-5531	COPY MACHINE	2,455	2,663	2,260	1,554	2,073	2,260
11-21-00-5533	TTY RENTAL	9,926	9,769	10,930	6,944	9,258	10,930
11-21-00-5735	GRANT PURCHASES	3,117	27,817	0	151,084	201,446	0
11-21-00-5736	DONATIONS - PURCHASES	4,675	537	0	1,709	2,278	0
11-21-00-5737	SOFTVEST EXPENDITURES	4,585	1,340	0	1,250	1,666	0
11-21-00-5738	EXPENDITURES-SEIZURE \$	0	2,480	0	14,228	18,970	0
11-21-00-5739	1033 EXPENDITURES	0	0	0	900	1,200	0

TOTAL		2,412,710	2,460,207	2,469,876	1,950,979	2,601,307	2,539,501
TOTAL POLICE		2,412,710	2,460,207	2,469,876	1,950,979	2,601,307	2,539,501

FIRE EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	-----2011----- 9 MO. BUDGETED	-----2011----- 9 MO. ACTUAL	-----2011----- PROJECTED	--2012-- FINAL BUDGET
FIRE							
11-22-00-5113	FIRE OFFICER SALARIES	29,560	29,952	29,655	23,040	29,953	29,655
11-22-00-5114	FIRE DEPT SALARIES	21,050	20,558	24,000	16,022	21,363	24,000
11-22-00-5115	FIRE SAFETY WAGES/PUBLIC ED.	3,422	2,899	5,000	1,918	2,557	5,000
11-22-00-5122	PAID ON PREMISE EMPL WAGES	154,325	152,034	146,775	108,189	144,252	146,775
11-22-00-5130	EMS CITY CALLS	35,099	35,135	28,000	23,727	31,636	28,000
11-22-00-5131	EMS GENEVA CALLS	3,532	2,833	4,000	52	69	4,000
11-22-00-5133	FIRE DEPT LIFE INSURANCE	773	950	1,100	875	1,167	1,100
11-22-00-5134	FD WORKMEN DISABILITY INS.	21,450	22,030	23,000	22,527	22,527	23,000
11-22-00-5136	FIRE DEPT/EMS RETIREMENT FUND	130,395	67,410	68,000	35,160	46,880	69,000
11-22-00-5138	FIRE DEPT. UNIFORMS	4,061	4,885	5,000	4,899	6,532	5,000
11-22-00-5140	FIRE DEPT FIRE RUNS	45,853	54,097	50,000	33,265	44,354	50,000
11-22-00-5141	GENEVA TOWNSHIP FIRE RUNS	9,737	9,083	8,600	4,629	6,173	8,600
11-22-00-5142	LINN TOWNSHIP FIRE RUNS	69	0	0	0	0	0
11-22-00-5144	FIRE DEPT EXPENSE ALLOWANCE	327	442	1,000	0	0	1,000
11-22-00-5152	FIRE DEPT SOCIAL SECURITY	30,917	30,293	32,000	21,041	28,055	32,000
11-22-00-5190	FIRE COMMISSION MISC. EXP.	595	97	1,000	0	0	1,000
11-22-00-5214	OUTSIDE BILLING SERVICES	13,700	19,981	12,000	13,879	18,506	22,000
11-22-00-5215	FIRE INSPECTOR-SALARY	34,039	29,121	31,365	21,788	29,051	31,678
11-22-00-5216	MISC. FIRE/DATA PROCESS WAGES	15,867	14,791	13,200	10,035	13,380	13,200
11-22-00-5217	FIRE INVESTIGATIONS & TRAINING	833	482	1,200	1,506	2,009	1,200
11-22-00-5218	CONTRACTUAL SERVICES-PARATECH	4,893	2,465	4,500	1,752	2,337	4,500
11-22-00-5221	FIRE DEPT TELEPHONE EXPENSE	4,327	5,154	6,000	3,367	4,490	6,000
11-22-00-5222	FIREHOUSE ELECTRICITY	8,191	10,660	10,000	8,650	11,533	10,000
11-22-00-5224	FIREHOUSE GAS HEAT	7,249	4,579	7,500	4,898	6,531	7,500
11-22-00-5226	FIREHOUSE WATER & SEWER BILLS	554	578	500	310	413	600
11-22-00-5240	EQUIPMENT REPAIRS-FIRE DEPT.	15,106	17,494	16,000	11,674	15,566	16,000
11-22-00-5241	FIREHOUSE REPAIRS	2,643	2,303	4,500	1,666	2,222	2,000
11-22-00-5262	FD-COMMUNICATION SYS MAINT FEE	4,092	2,687	3,000	1,873	2,497	3,000
11-22-00-5265	PD COMMUNICATION SERVICES	34,500	34,500	34,500	34,500	34,500	34,500
11-22-00-5310	FIRE DEPT-OFFICE SUPPLIES	1,369	1,377	2,000	804	1,072	2,000
11-22-00-5312	POSTAGE-FIRE DEPT	386	424	550	153	204	550
11-22-00-5320	FD MEMBERSHIP DUES & FEES	2,608	1,816	2,500	1,607	2,142	2,500
11-22-00-5340	OPERATING SUPPLIES	6,882	4,706	8,000	2,787	3,716	8,000
11-22-00-5341	VEHICLE EXP-FUEL	7,139	8,432	9,000	8,180	10,907	10,000
11-22-00-5350	BLDG MAINT SUPPLIES-FIRE DEPT	1,404	1,827	450	11	15	1,150
11-22-00-5351	EQUIP MAINT SUPPLIES-FIRE DEPT	6,935	3,468	4,000	1,385	1,847	4,000
11-22-00-5360	FIREHOUSE MAINT SERVICE COSTS	1,329	1,325	2,000	1,011	1,348	2,000
11-22-00-5361	FIRE DEPT-EQUIP MAIN SERV COST	32	0	0	0	0	0
11-22-00-5397	BAD DEBT EXPENSE/ADJUSTMENTS	0	16,000	0	0	0	0
11-22-00-5398	FIRE DEPT. FILM DEVELOPING	22	0	250	0	0	250

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
FIRE EXPENSES							
11-22-00-5399	FIRE DEPT MISCELLANEOUS EXP	1,518	1,319	2,000	997	1,330	2,000
11-22-00-5410	FIRE DEPT TRAINING	37,831	37,451	38,010	23,005	30,674	38,010
11-22-00-5412	TUITION REIMB PER CONTRACT	2,682	4,494	5,000	2,275	3,034	5,000
11-22-00-5415	UNIFORM REPAIR	1,489	139	1,500	0	0	1,500
11-22-00-5510	EMS TRAINING	15,129	15,265	22,100	14,900	19,867	22,100
11-22-00-5532	FIRE DEPT. VOICE MAIL LEASE	663	653	800	68	91	0
11-22-00-5610	CPR CLASSES	1,597	2,080	0	819	1,092	0
11-22-00-5735	GRANT PURCHASES	0	11,024	0	119	159	0
11-22-00-5736	DONATION-FIRE PURCHASES	7,674	0	0	4,480	5,973	0
11-22-00-5750	SPRINKLER SYSTEMS EXPENSES	7,570	10,567	10,000	9,267	12,356	10,000
11-22-00-5800	OUTLAY-EQUIPMENT-FIRE DEPT	1,545	2,136	2,500	1,810	2,414	2,500
11-22-00-5810	EMS EQUIPMENT OUTLAY	1,493	17,002	11,000	7,591	10,122	11,000
11-22-00-5820	STATE MANDATED EQUIP TESTING	5,721	4,552	5,500	2,717	3,623	5,500
TOTAL		750,177	723,550	698,555	495,228	640,539	708,368
FIRE HYDRANT RENTAL							
11-22-10-5229	FIRE PROTECTION-HYDRANT RENTAL	227,644	228,048	227,950	171,036	228,500	229,000
TOTAL FIRE HYDRANT RENTAL		227,644	228,048	227,950	171,036	228,500	229,000
TOTAL FIRE		977,821	951,598	926,505	666,264	869,039	937,368
BUILDING & ZONING EXPENSES							
11-24-00-5110	BUILDING INSPECTOR SALARIES	65,213	65,886	65,233	50,681	65,886	65,886
11-24-00-5120	BUILDING INSPECTION WAGES	41,336	45,203	41,409	35,730	42,420	42,412
11-24-00-5133	INSURANCE DEDUCTIBLE REIMB.	0	0	150	0	150	150
11-24-00-5134	BLDG INSPECTOR LIFE INSURANCE	336	458	430	332	400	430
11-24-00-5136	BLDG INSPECTOR RETIREMENT FUND	10,917	10,930	11,240	8,132	10,155	7,665
11-24-00-5152	BLDG INSPECTOR SOCIAL SECURITY	8,101	8,272	8,160	6,408	8,285	8,285
11-24-00-5217	CONTRACT-ELEVATOR INSPECTION	250	100	250	100	100	100
11-24-00-5218	CONTRACTS-WEIGHTS & MEASURES	4,800	4,800	4,800	4,800	4,800	4,800
11-24-00-5262	TELEPHONE EXPENSE	349	321	400	175	350	400
11-24-00-5310	BLDG INSPECTOR OFFICE SUPPLIES	2,936	2,646	2,000	2,323	2,500	2,000
11-24-00-5320	MEMBERSHIP DUES & FEES	255	458	460	142	450	450
11-24-00-5330	BLDG INSPECTOR TRAVEL-MILEAGE	3,422	2,612	2,800	2,556	2,800	2,800

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
BUILDING & ZONING EXPENSES							
11-24-00-5331	BLDG INSP-MEALS & LODGING	450	349	500	241	475	500
11-24-00-5332	CONFERENCES & SCHOOL	525	755	600	426	500	600
11-24-00-5399	BLDG INSPECTOR MISC EXPENSES	482	222	500	0	0	500
11-24-00-5810	EQUIPMENT OUTLAY	0	0	0	0	0	200
TOTAL		139,372	143,012	138,932	112,046	139,271	137,178
TOTAL BUILDING & ZONING		139,372	143,012	138,932	112,046	139,271	137,178
EMERGENCY MGMT EXPENSES							
11-29-00-5120	EMER MGMT PART TIME WAGES	0	15,839	15,682	12,183	15,839	15,839
11-29-00-5136	EMER MGMT RETIREMENT	0	2,535	2,604	2,022	2,629	2,661
11-29-00-5152	EMER MGMT SOCIAL SEC	0	1,155	1,200	890	1,212	1,212
11-29-00-5210	SIREN REPAIRS	6,594	1,885	2,500	997	1,329	2,500
11-29-00-5221	EMER MGMT TELEPHONE EXP	0	0	900	175	233	900
11-29-00-5222	SIRENS ELECTRICTY	443	635	657	488	651	657
11-29-00-5310	EMER MGMT OFFICE SUPPLIES	0	0	500	76	101	500
11-29-00-5331	EMER MGMT MEALS, LODGING, ETC	0	0	500	83	111	500
11-29-00-5340	EMER MGMT SUPPLIES	0	2,214	4,000	1,207	1,610	3,649
11-29-00-5360	WEATHER TRACKING PROGRAM	1,968	2,028	2,000	2,124	2,124	600
11-29-00-5361	EMER MGMT VEHICLE MAINT/SVC	0	0	2,000	434	579	2,000
11-29-00-5399	EMER MGMT MISC EXP	4,186	4,106	0	159	213	0
11-29-00-5410	EMER MGMT TRAINING EXP	0	0	750	396	528	750
11-29-00-5413	PUBLIC EDUCATION	0	0	500	0	0	500
11-29-00-5414	MEDICAL RESERVE CORPS	0	0	1,000	272	363	1,000
11-29-00-5531	EMER MGMT COPYING COSTS	0	0	250	250	250	250
11-29-00-5735	GRANT PURCHASES	0	15,577	0	9,895	13,193	4,000
TOTAL		13,191	45,974	35,043	31,651	40,965	37,518
TOTAL EMERGENCY MGMT		13,191	45,974	35,043	31,651	40,965	37,518

DPW & ENGINEERING EXPENSES

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011		--2012--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
DPW & ENGINEERING							
11-30-00-5216	CITY ENGINEERING FEES	12,332	7,046	9,000	10,854	9,000	9,000
11-30-00-5217	SURVEYING	4,500	1,306	500	361	500	500
TOTAL		16,832	8,352	9,500	11,215	9,500	9,500
TOTAL DPW & ENGINEERING		16,832	8,352	9,500	11,215	9,500	9,500
STREET DEPARTMENT EXPENSES							
11-32-10-5110	STREET SUPERINTENDENT	57,538	58,111	57,538	44,504	58,111	58,111
11-32-10-5120	ST DEPT WAGES	250,786	240,204	238,175	160,582	238,175	239,275
11-32-10-5125	ST. DEPT. OVERTIME WAGE	6,178	12,397	15,000	5,093	15,000	15,000
11-32-10-5126	STREET DEPT. SEASONAL LABOR	39,305	35,447	25,330	16,208	18,000	23,000
11-32-10-5133	INS. DEDUCTIBLE REIMBURSEMENT	0	729	100	275	275	200
11-32-10-5134	STREET DEPT LIFE INSURANCE	1,508	1,920	1,980	1,594	1,980	1,980
11-32-10-5136	STREET DEPT RETIREMENT FUND	44,877	35,674	36,950	24,423	35,000	33,435
11-32-10-5138	ST. DEPT UNIFORM ALLOW.	7,200	7,757	7,800	7,800	7,800	7,800
11-32-10-5152	ST DEPT SOCIAL SECURITY	27,720	26,699	26,303	17,548	25,190	24,510
11-32-10-5205	DRUG AND ALCOHOL TESTING	264	470	900	225	600	700
11-32-10-5221	ST DEPT TELEPHONE EXPENSE	2,160	2,362	2,400	1,623	2,400	2,400
11-32-10-5222	ST DEPT BLDG ELECTRICITY	9,094	10,693	10,450	8,225	10,450	10,450
11-32-10-5224	ST DEPT BLDG GAS HEAT	10,491	11,204	15,000	6,923	14,000	15,000
11-32-10-5226	ST DEPT BLDG-WATER & SEWER	591	605	1,500	313	1,000	1,000
11-32-10-5240	STREET DEPT. BUILDING REPAIRS	1,763	1,381	1,600	830	1,600	1,600
11-32-10-5250	ST DEPT EQUIPMENT REPAIRS	39,832	40,681	38,977	29,617	38,977	38,977
11-32-10-5262	ST DEPT-COMM SYSTEM MAINT FEES	1,619	1,255	1,000	739	1,000	1,000
11-32-10-5270	SIDEWALK REPAIRS	865	546	1,500	689	1,000	1,300
11-32-10-5330	SUPERINTENDENT MILEAGE/TRAVEL	10	0	150	0	150	150
11-32-10-5331	SUPERINTENDENT MEALS/LODGING	94	0	150	0	150	150
11-32-10-5340	OPERATING SUPPLIES-STREET DEPT	6,282	4,438	8,000	7,115	8,000	8,000
11-32-10-5341	VEHICLE-FUEL & OIL	47,162	56,794	43,020	53,793	57,000	57,000
11-32-10-5342	MOSQUITO CONTROL	3,480	3,539	3,500	3,134	3,134	3,500
11-32-10-5344	WEED CUTTING	0	0	200	0	200	0
11-32-10-5350	BLDG MAINT SUPPLIES-STR DEPT	3,357	2,195	2,350	1,376	2,350	2,350
11-32-10-5351	VEHICLE/EQUIPMENT MAINTENANCE	4,716	5,041	5,100	1,848	5,100	5,100
11-32-10-5360	ST DEPT BLDG MAINT SERV COSTS	696	902	500	335	550	600
11-32-10-5370	ROAD MAINTENANCE SUPPLIES	8,814	8,029	8,000	3,565	7,500	8,000
11-32-10-5390	FIRST AID AND SAFETY SUPPLIES	2,314	1,221	1,200	538	1,200	1,200

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011			--2012--
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
STREET DEPARTMENT EXPENSES							
11-32-10-5399	STREET DEPT MISCELLANEOUS EXP	4,261	2,779	3,275	1,501	3,275	3,275
11-32-10-5736	DONATION PURCHASES	2,263	0	0	0	0	0
TOTAL		585,240	573,073	557,948	400,416	559,167	565,063
SNOW & ICE							
11-32-12-5120	SNOW & ICE CONTROL WAGES	23,777	27,869	24,000	31,019	35,000	26,000
11-32-12-5125	SNOW & ICE CONTROL OVERTIME	23,525	18,827	30,000	17,966	28,000	29,500
11-32-12-5134	SNOW & ICE LIFE INSURANCE	138	0	0	0	0	0
11-32-12-5136	SNOW & ICE RETIREMENT FUND	3,990	6,437	6,268	5,735	7,310	6,550
11-32-12-5152	SNOW & ICE SOCIAL SECURITY	3,612	3,554	4,135	3,689	4,820	4,246
11-32-12-5220	CONTRACT HAULING SERVICES	7,916	3,051	9,000	21,249	23,000	9,000
11-32-12-5250	SNOW & ICE CONTROL-REPAIRS	1,080	4,344	3,500	1,562	3,500	3,500
11-32-12-5310	SNOW & ICE OFFICE SUPPLIES	0	39	0	0	0	0
11-32-12-5340	OPERATING SUPPLIES-SNOW & ICE	49,187	46,523	39,800	34,565	39,800	39,800
11-32-12-5344	SNOW REMOVAL EXPENSES	3,160	11,535	8,000	798	2,000	6,000
11-32-12-5351	EQUIP MAINT SUPPL-SNOW & ICE	1,926	4,557	2,500	349	2,250	2,500
TOTAL SNOW & ICE		118,311	126,736	127,203	116,932	145,680	127,096
TREE & BRUSH							
11-32-13-5120	TREE & BRUSH - WAGES	64,416	36,657	40,000	35,461	40,000	39,000
11-32-13-5125	TREE & BRUSH OVERTIME	237	1,626	1,000	1,082	1,500	1,500
11-32-13-5134	TREE & BRUSH LIFE INSURANCE	49	0	0	0	0	0
11-32-13-5136	TREE & BRUSH RETIREMENT FUND	4,994	4,420	4,760	4,282	4,815	4,780
11-32-13-5152	TREE & BRUSH SOC SEC	4,939	2,895	3,140	2,769	3,175	3,100
11-32-13-5220	FORESTRY SERVICES	250	425	2,870	0	1,200	2,250
11-32-13-5346	PURCHASE OF TREES	0	0	0	0	0	15,000
11-32-13-5410	TRAINING & SEMINARS	711	544	1,000	423	750	800
11-32-13-5420	TREE & BRUSH - REPAIR	2,127	1,017	1,500	1,184	1,500	1,500
11-32-13-5430	TREE & BRUSH OPERATING SUPPLY	7,916	2,449	8,000	3,345	7,600	8,000
11-32-13-5681	MEMORIAL TREE PURCHASES	0	425	0	0	0	0
TOTAL TREE & BRUSH		85,639	50,458	62,270	48,546	60,540	75,930
COMPOST OPERATIONS							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
STREET DEPARTMENT							
COMPOST OPERATIONS							
11-32-14-5120	COMPOSTING ST DEPT WAGES	40,761	57,875	50,000	23,679	50,000	50,000
11-32-14-5125	COMPOSTING OVERTIME	626	158	1,000	0	1,000	1,000
11-32-14-5136	COMPOSTING RETIREMENT FUND	2,845	6,325	5,920	2,768	5,920	6,020
11-32-14-5152	COMPOSTING SOCIAL SECURITY	3,144	4,330	3,905	1,770	3,905	3,905
11-32-14-5220	COMPOSTING SERVICES	12,732	4,379	7,000	0	7,000	7,000
11-32-14-5430	COMPOSTING OPERATING SUPPLIES	1,027	121	2,300	2,220	2,500	2,300
TOTAL COMPOST OPERATIONS		61,135	73,188	70,125	30,437	70,325	70,225
STORM SEWER FUNCTIONS							
11-32-15-5120	STORM SEWER WAGES	7,913	5,022	7,500	1,163	4,500	5,500
11-32-15-5125	STORM SEWER OVERTIME	0	255	0	0	0	0
11-32-15-5134	STORM SEWER LIFE INS	5	0	0	0	0	0
11-32-15-5136	STORM SEWER RETIREMENT	428	703	870	133	525	650
11-32-15-5152	STORM SEWER SOC SEC	604	398	580	87	345	425
11-32-15-5450	STORM SEWER MAINTENANCE	4,514	18,844	5,000	177	4,000	5,000
11-32-15-5460	STORM SEWER - DIGGERS HOTLINE	2,859	5,110	5,000	5,139	5,139	5,000
TOTAL STORM SEWER FUNCTIONS		16,323	30,332	18,950	6,699	14,509	16,575
TOTAL STREET DEPARTMENT		866,648	853,787	836,496	603,030	850,221	854,889
TRAFFIC CONTROL EXPENSES							
11-34-10-5120	TRAFFIC CONTROL WAGES	4,673	120	4,000	303	3,000	4,000
11-34-10-5125	TRAFFIC CONTROL OVERTIME	0	120	100	0	100	100
11-34-10-5134	TRAFFIC CONTROL LIFE INS	12	0	0	0	0	0
11-34-10-5136	TRAFFIC CONTROL RETIREMENT	343	55	480	35	360	484
11-34-10-5152	TRAFFIC CONTROL SOC. SEC.	357	18	315	23	238	315
11-34-10-5222	ELECTRICITY-FLASHERS	8,476	9,993	3,645	7,665	8,500	9,000
11-34-10-5223	STREET LIGHTS ELECTRICITY	83,226	103,117	96,000	75,342	96,000	96,000
11-34-10-5260	REPAIRS-TRAFFIC SIGNALS, ETC.	3,259	1,826	5,000	2,450	5,000	5,000
11-34-10-5261	STREET LIGHTS REPAIRS	3,147	3,693	4,000	1,552	3,000	3,800
11-34-10-5290	CAR TOWING	3,862	4,105	4,000	2,130	4,000	4,000
11-34-10-5370	MARKING PAINT	6,334	5,541	7,000	6,161	6,161	8,000
11-34-10-5374	STREET IDENTIFICATION SIGNS	474	992	1,500	704	1,000	2,000
11-34-10-5375	TRAFFIC CONTROL STREET SIGNS	1,748	2,794	6,500	4,737	5,000	5,500
11-34-10-5394	STREET DECORATIONS	1,029	1,014	1,000	1,022	1,023	1,050
TOTAL		116,940	133,388	133,540	102,124	133,382	139,249

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
TOTAL TRAFFIC CONTROL							
		116,940	133,388	133,540	102,124	133,382	139,249
SANITATION & RECYCLING EXPENSES							
11-36-00-5294	SOLID WASTE - RESIDENTIAL	264,240	278,400	292,613	218,141	290,995	300,000
11-36-00-5296	SOLID WASTE - STREET DEPT.	6,957	6,591	7,575	4,678	7,575	7,725
11-36-00-5297	SOLID WASTE - RECYCLING	98,760	109,200	122,889	95,605	127,535	127,720

TOTAL		369,957	394,191	423,077	318,424	426,105	435,445
TOTAL SANITATION & RECYCLING		369,957	394,191	423,077	318,424	426,105	435,445
LEISURE ACTIVITIES EXPENSES							
11-51-10-5222	MUSEUM-ELECTRICITY	6,484	8,557	8,000	6,755	8,000	8,000
11-51-10-5224	MUSEUM-GAS HEAT	6,871	4,032	8,000	4,503	8,000	8,000
11-51-10-5226	MUSEUM-WATER & SEWER BILLS	1,092	1,050	1,100	539	1,100	1,100
11-51-10-5240	MUSEUM-MAINTENANCE & REPAIRS	4,716	1,767	3,200	2,524	3,200	3,200
11-51-10-5735	MUSEUM-OPERATIONS SUBSIDY	12,000	12,000	12,000	9,000	12,000	12,000

TOTAL		31,163	27,406	32,300	23,321	32,300	32,300
TOTAL LEISURE ACTIVITIES		31,163	27,406	32,300	23,321	32,300	32,300
PARKS EXPENSES							
11-52-00-5120	PARKS WAGES	38,671	37,572	42,000	35,688	42,000	42,000
11-52-00-5125	PARKS OVERTIME WAGES	6,975	8,091	8,500	7,704	8,500	8,500
11-52-00-5134	PARK LIFE INSURANCE	1	0	0	0	0	0
11-52-00-5136	PARKS RETIREMENT FUND	2,440	5,275	5,860	5,096	5,860	5,960
11-52-00-5152	PARKS SOCIAL SECURITY	3,740	3,725	3,865	3,285	3,865	3,865
11-52-00-5222	PARKS-ELECTRICITY	8,044	9,147	8,000	6,786	8,000	8,000
11-52-00-5226	PARKS-WATER & SEWER BILLS	2,228	2,620	2,300	2,096	2,600	2,600
11-52-00-5227	FOUNTAINS/STATUES-WATER/SEWER	1,462	1,347	1,500	717	1,300	1,400
11-52-00-5241	BLDG. MAINT & REPAIRS-PARKS	2,865	676	2,700	1,549	2,700	2,700
11-52-00-5250	EQUIPMENT REPAIR SERVICES	5,543	6,422	6,100	5,388	6,100	6,100

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011		--2012--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
PARKS EXPENSES							
11-52-00-5350	BLDG MAINT SUPPLIES-PARKS	5,128	5,220	5,800	3,403	5,800	5,800
11-52-00-5352	GROUNDS MAINTENANCE SUPPLIES	10,387	9,088	8,000	8,242	8,500	9,500
11-52-00-5362	GROUNDS-FERTILIZER/WEED CONTRL	4,574	2,472	7,000	1,760	6,500	6,500
11-52-00-5399	PARKS MISCELLANEOUS EXPENSES	4,562	1,786	4,500	900	2,500	4,000
11-52-00-5840	4 SEASON NATURE PRESERVE	5,932	5,848	2,300	0	0	2,000
11-52-00-5922	DUNN FIELD ELECTRIC	310	1,659	1,600	542	1,600	1,600
11-52-00-5950	BLDG MAINT SUPPLIES-RECREATION	200	0	200	147	200	0
11-52-00-5951	EQUIP MAINT SUPPL-RECREATION	240	503	600	572	600	600
TOTAL		103,302	101,451	110,825	83,875	106,625	111,125
VETERAN'S PARK							
11-52-01-5120	VETS PARKS WAGES	15,520	17,890	18,000	15,018	18,000	19,000
11-52-01-5125	VETS PARKS OVERTIME	80	30	200	15	200	200
11-52-01-5134	VETS PARK LIFE INSURANCE	5	0	0	0	0	0
11-52-01-5136	VETS PARKS RETIREMENT FUND	797	1,996	2,115	1,804	2,115	2,266
11-52-01-5152	VETS PARKS SOCIAL SECURITY	1,193	1,360	1,400	1,141	1,395	1,470
11-52-01-5222	VETS PARKS-ELECTRICITY	8,817	8,438	8,500	5,894	8,500	8,500
11-52-01-5224	VETS PARK GAS HEAT	0	1,065	1,200	671	1,200	1,200
11-52-01-5226	VETS PARK WATER & SEWER	1,052	1,166	1,400	805	1,200	1,300
11-52-01-5350	BLDG. MAINT. AND REPAIR	722	300	1,000	1,598	1,700	1,000
11-52-01-5952	GROUNDS MAINTENANCE SUPPLIES	1,074	649	1,000	494	1,000	1,000
TOTAL VETERAN'S PARK		29,260	32,894	34,815	27,440	35,310	35,936
TOTAL PARKS		132,562	134,345	145,640	111,315	141,935	147,061
PLAN COMMISSION EXPENSES							
11-69-30-5110	PLAN COMMISSION SALARIES	0	975	0	0	0	0
11-69-30-5190	PLAN COMMISSION MEETINGS	1,400	0	0	0	0	0
11-69-30-5212	OUTSIDE PROFESSIONAL PLANNING	1,449	1,220	2,000	6,101	6,400	2,000
11-69-30-5215	SMART GROWTH SERVICES	16,787	0	0	0	0	0
11-69-30-5310	PLAN COMMISSION OFFICE SUPPL	160	48	150	164	200	200
TOTAL		19,796	2,243	2,150	6,265	6,600	2,200
TOTAL PLAN COMMISSION		19,796	2,243	2,150	6,265	6,600	2,200

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011		--2012--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET

CONSERVATION/DEVELOPMENT EXPENSES							
11-70-00-5710	HOTEL/MOTEL ASSN-CHAM OF COMM	95,000	95,000	95,000	71,250	95,000	95,000
11-70-00-5720	HISTORIC PRESERVATION	6,284	1,531	6,250	4,442	6,250	6,000
11-70-00-5721	EXP FROM HIST. PRES. DONATIONS	633	0	0	0	0	0
11-70-00-5723	HISTORIC PLAQUE PURCHASES	360	240	400	480	480	0
11-70-00-5750	CEMETERY-OPERATING CONTRIB.	156,200	160,000	160,000	119,999	160,000	160,000
11-70-00-5760	YMCA-YOUTH ATHLETIC PROGRAM	45,809	45,815	45,820	34,359	45,820	45,820
11-70-00-5770	LAKE GENEVA CVB ASSISTANCE	10,000	0	0	0	0	0

TOTAL		314,286	302,586	307,470	230,530	307,550	306,820
TOTAL CONSERVATION/DEVELOPMENT		314,286	302,586	307,470	230,530	307,550	306,820

TOTAL FUND REVENUES & BEG. BALANCE		7,594,220	7,862,556	7,825,613	6,579,377	7,916,471	7,835,079
TOTAL FUND EXPENSES		7,947,949	7,712,356	7,799,154	5,899,189	7,712,155	7,835,079
FUND SURPLUS (DEFICIT)		(353,729)	150,200	26,459	680,188	204,316	0

GENERAL REVENUES

11 00-00

4111 GENERAL PROPERTY TAXES

Real estate taxes collected to fund general operations. The total mill rate is \$21.75 per \$1,000 of assessed valuation of which \$5.51 is the portion raised for the City of Lake Geneva operations.

4113 OMITTED & 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. The tax rate applied to the assessed value of the trailers is the same as the tax rate on real estate. 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 monthly basis. Funds are distributed quarterly 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 Utility 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 tax accounts, due in full by January 31st, 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 monthly room tax payments collected into account 11 00-00 4121. Payments must be received within thirty (30) days after the end of the calendar month 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 monthly room taxes which were due within thirty (30) days after the end of a calendar month, 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 special assessment 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 did qualify for this program this year. 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 example, we received a Tree Inventory grant from the Wisconsin DNR in 2009.
- 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 88 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 began paying aids in lieu of taxes in 2007 and Havenswood began paying in 2009.
- 4368 GLLEA 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. Also includes the publication fee. Annual renewal 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 a reduced rate is in effect Jan. 1st.

- 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, 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**
Fees for licenses that are not related to business operations. These annual licenses include dog and cat licenses.
- 4425 OTHER LICENSES AND FEES**
Miscellaneous license and fees such as Weights & Measures license fees and Exempt Property Application fees.
- 4490 WORK PERMITS**
Fees (\$10.00 each) charged for work permits issued to minors enabling them to work. 75% of this is sent to the State of Wisconsin & the other 25% is City revenue.
- 4495 OTHER PERMITS**
Fees for Special Event Permits, Street Use Permits and Banner Permits.
- 4510 ANNEXATION FILING FEES**
The fee paid by a petitioner to file to annex their land into the City limits.
- 4600 CASH DRAWER OVERAGE/UNDERAGES**
When the cash drawers are rarely under or over, the difference is booked here.
- 4610 GENERAL GOVERNMENT MISCELLANEOUS REVENUE**
Revenue that is not specified in any other category. These revenues include: voter lists, meeting tapes, public records requests, Coke machine revenues, charges for postage when mailing requested chargeable information, and any other nontaxable miscellaneous sales or revenues.
- 4611 SPECIAL ASSESSMENT LETTER 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.
- 4813 SPECIAL ASSESSMENT INTEREST**
Interest charged on special assessments when a deferred payment plan option is selected by the property owner.
- 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 our 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 to offset property taxes.
- 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.

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.

4620 SEIZURE REVENUES

Monies received from the US Department of Justice's Asset Forfeiture Program to be used solely at the Police Chief's discretion and cannot be used to offset budgetary expenses. Expenses funded by these monies are reflected in account 11 21-00 5738.

4621 POLICE MISCELLANEOUS REVENUE

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

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 = \$98,996

Drug Unit O.T. Federal Reimbursement = \$3,000

4623 MISCELLANEOUS TAXABLE REVENUE

Miscellaneous revenues that are subject to sales tax.

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 \$25.00 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

Funds from the sale of any Police Dept. equipment.

FIRE DEPARTMENT

11 22-00

4340 EMS PROVIDER SUPPORT—ACT 102

Grant monies received from the State of Wisconsin (Act 102) for Emergency Medical Service support, supplies and training.

4342 FIRE DUES FROM STATE

Monies from the State derived from 2% of fire insurance premiums paid in Wisconsin to be used toward training and other specific Fire Department expenses.

4354 STATE GRANTS AND REIMBURSEMENTS

Monies received from Wisconsin State Grants and reimbursements

4471 FIRE BURNING PERMIT

Fees charged to obtain a burning permit, currently \$50.00. Also includes fireworks permits.

- 4610 MISCELLANEOUS REVENUE**
Miscellaneous revenue received by the Fire Department.
- 4623 INSPECTION FEES**
Fees charged to business owners for State of Wisconsin mandated fire 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.
- 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 account is 11 22-00 5610.

BUILDING INSPECTION
11 24-00

- 4430 BUILDING PERMITS**
Cost of building permits, including early start permits.
- 431 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.

4630 TRASH PICK-UP REVENUE

Billings to property owners who do not remove trash from their property when warned and the City has it removed and charges the owner.

EMERGENCY MANAGEMENT DEPARTMENT

11 29-00

4353 FEDERAL GRANTS

Monies received from Federal Grants.

4354 STATE GRANTS

Monies received from Wisconsin State Grants.

STREET DEPARTMENT

11 32-10

4630 MISCELLANEOUS STREET DEPT REVENUE

Miscellaneous revenue/reimbursement received related to the Street Department.

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.

TREE & BRUSH

11 32-13

4644 BRUSH PICKUP CHARGES

Charges billed to pick up brush in the summer season when it is not free to residents. Brush pick up is free in spring and fall.

4851 DONATIONS TO TREE PROGRAM

Donations for tree replacement.

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 fee

to 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

11 70-00

4723 HISTORIC PLAQUE REIMBURSEMENTS

Fees received for Historic Plaques bought 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. This item was cut from the 2012 Budget.

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.

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 approval 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.

INSURANCE

11 10-10

5509 INSURANCE REIMBURSEMENTS - OTHER DEPARTMENTS

Reimbursements from the Utility Commission, Cemetery, Library, Meter, and Lakefront Funds for their portion of insurance expenses. This account shows a negative balance so when the insurance expenses are added together that is the actual amount 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 and other funds.

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 and other funds.

HEALTH BENEFITS

11 10-20

5111 HEALTH & DENTAL REIMBURSABLE

Payments received from the Cemetery, Utility, Library, Meter and retirees for Health and Dental benefits paid by the City. Also, Flex Plan forfeitures are booked 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 125/129) Plan and COBRA administration.

5133 HEALTH & DENTAL CLAIMS

All actual charges for health, dental and pharmaceuticals. This also includes the stipend (currently \$650/mo.) paid to employees who opt out of the City's health plan because they already have insurance coverage.

5134 DISABILITY PREMIUMS CITY

The cost of long term disability insurance premiums for full-time employees.

5135 EAP PROGRAM

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

5152 OPT OUT SOCIAL SECURITY EXPENSE
7.65% of stipend paid to employees who opt out 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, 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 (11.8%) 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 and fax line 262-248-4278. Also internet e-mail service is charged here.
- 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, transcribing fees, judge substitution, interpreting/translation and other fees relating to court operations.

5399 MUNICIPAL COURT MISCELLANEOUS EXPENSE
All other expenses that do not fall specifically into any other category.

CITY ATTORNEY
11 13-00

5113 CITY ATTORNEY SALARY
The elected City attorney salary.

5136 CITY ATTORNEY RETIREMENT FUND
Retirement employer (50%) contribution (7.05%) for the attorney. The attorney pays the other half through payroll deduction.

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 CITY ATTORNEY SCHOOL & CONFERENCES
Registration fees for conferences, seminars, league meetings, etc. The City pays for the City Attorney to attend the League Conference.

5399 CITY ATTORNEY MISCELLANEOUS EXPENSE
All other expenses that do not fall specifically into any other category, includes witness fees.

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 & other expenses related to out-of-City travel to seminars, meetings, & conferences. Also cost of meals within the City for City business.
- 5399 MAYOR MISCELLANEOUS EXPENSES**
Expenses related to interactions with public and private sector individuals including cost of items of recognition for these individuals.

CITY ADMINSTRATOR
11 14-20

- 5110 CITY ADMINISTRATOR SALARIES**
Annual salary for the Administrator.
- 5134 CITY ADMINISTRATOR LIFE INSURANCE**
Life insurance premiums for Administrator.
- 5136 CITY ADMINISTRATOR RETIREMENT FUND**
Employer's share (50%) of the retirement contribution of 11.8% 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 DUES, BOOKS & PUBLICATIONS**
Cost of dues, 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
Employer's share (50%) of the retirement contribution of 11.8% of the City Clerk and 100% of the contribution for staff wages.

5152 CITY CLERK SOCIAL SECURITY
7.65% of the City Clerk and staff wages.

5190 POLL WORKERS FEE
\$102.00 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 dinner, 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 license software support, 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**
Employer's share (50%) of the retirement contribution of 11.8% for the City Comptroller and 100% of the contribution for the 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 tax 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 current IT company is Nyquist Engineering and 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**
Employer's share (50%) of retirement contribution of the 14.1% of Treasurer's salary. The Treasurer pays the other half through payroll deduction.
- 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

- 5210 ASSESSOR CONTRACT SERVICES**
Cost of hiring an outside assessor firm, currently Accurate Appraisal, to provide this function for the City.
- 5213 MANUFACTURING ASSESSMENT**
An amount set by the State for manufacturing assessment every year.
- 5398 BOARD OF REVIEW MISCELLANEOUS EXPENSES**
Costs of tapes, notebooks, and other expenses related to Board of Review.

CITY HALL
11 16-10

- 5120 CITY HALL MAINTENANCE WAGES**
Hourly wages for City Hall Maintenance personnel.
- 5134 CITY HALL MAINTENANCE LIFE INSURANCE**
Life insurance costs associated with City Hall maintenance personnel.

- 5136 CITY HALL MAINTENANCE RETIREMENT**
11.8% of wages for City Hall maintenance personnel.
- 5152 CITY HALL MAINTENANCE SOCIAL SECURITY**
7.65% of wages for City Hall maintenance personnel.
- 5221 CITY HALL TELEPHONE EXPENSE**
City Hall and Building & Zoning phones, internet & fax lines and phone system charges. 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 CITY HALL 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 CITY HALL BUILDING MAINTENANCE SUPPLIES**
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 CITY HALL OFFICE EQUIPMENT CONTRACTS**
Monthly lease/purchase payments and other costs such as toner and the maintenance support agreements.
- 5532 POSTAGE METER RENT & EXPENSES**
Lease payment for postage machine and related supplies.

SHERIDAN SPRINGS PROPERTY

11 17-10

5222 SHERIDAN SPRINGS ELECTRICITY

Electricity expense for the Sheridan Springs (formerly WE Energies) building that the City purchased in Dec. 2009.

5224 SHERIDAN SPRINGS HEAT

Gas heat expense for the Sheridan Springs building.

5226 SHERIDAN SPRINGS WATER & SEWER BILLS

Water and sewer expense for the Sheridan Springs building. Currently the water is turned off at this building.

5240 SHERIDAN SPRINGS MAINTENANCE

Costs to maintain the Sheridan Springs property.

POLICE DEPARTMENT

11 21-00

5110 POLICE FULL-TIME 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 PART-TIME WAGES

Wages for all part-time booking and reserve officers, clerical help, dispatchers, and crossing guards. A 0% increase is reflected. This includes 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, and 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, 16.8% of salaries and wages of sworn officers and 11.8% 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 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 and booking room supplies.
- 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 55.5 cents per mile for 2012).
- 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**
Replacement and/or repairs of Police Department special equipment including SWAT.
- 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 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.
- 5450 PHOENIX SUPPORT CONTRACT**
This account was set up to record the support contract expense for the Phoenix computer system which went live in 2010.
- 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.
- 5735 GRANT PURCHASES**
Purchases made with funds from grants. The excess of grant funds over grant purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3469) for use in future years. Grant receipts are credited to 11 21-00 4353 and 4354.
- 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.
- 5737 SOFTVEST EXPENDITURES**
Purchases made with vest grant and/or vest donation funds. The excess of vest funds over vest purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3466) for use in future years. Vest grant/donations receipts are credited to 11 21-00 4737.
- 5738 EXPENDITURES-SEIZURE \$**
Purchases made with seizure funds. The excess of seizure funds over seizure purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3468) for use in future years. Seizure receipts are credited to 11 21-00 4620.

FIRE DEPARTMENT
11 22-00

- 5113 FIRE CHIEFS SALARIES**
Salaries for the Fire Chief, Deputy Chief and Assistant Chief.
- 5114 FIRE STIPENDS**
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/PUBLIC ED WAGES**
Wages for firemen who participate in Fire Safety Programs such as teaching children at schools.
- 5122 PAID ON PREMISE WAGES**
Wages for employees for daily staffing.
- 5130 EMS CITY CALL PAY**
In-city EMS call wages at the rate established per contract.
- 5131 EMS TOWNSHIP CALL PAY**
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 16.8% of wages. Also included here are benefits paid to the 401(a) Plan for those who do not qualify for WRS at the same 16.8% rate. The 401(a) plan is administered by Security Benefit Co.
- 5138 FIRE UNIFORMS**
Purchases of Fire Department uniforms, patches, and hats, etc.
- 5140 FIRE CALL PAY**
In-city fire call wages at the rate established per contract.
- 5141 GENEVA TOWNSHIP FIRE CALL PAY**
Fire call wages for calls to areas located in Geneva Township. A contract with Geneva Township requires payment to the City of Lake Geneva for these services.
- 5142 LINN TOWNSHIP FIRE CALL PAY**
Fire call wages to areas located in Linn Township.
- 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 Lifequest Services for billing and collection for EMS calls.
- 5215 FIRE INSPECTOR**
Salaries and wages paid to the Fire Inspectors.
- 5216 FIRE/EMS DATA ENTRY WAGES**
Hourly wages for department personnel for data entry of Fire and EMS response details.
- 5217 FIRE INVESTIGATIONS PAY**
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 ELECRCITY**
Cost of electricity at the firehouse.
- 5224 FIREHOUSE GAS HEAT**
Cost of heat at the firehouse.
- 5226 FIREHOUSE WATER & SEWER BILLS**
Cost of water and sewer bills at the firehouse.
- 5240 FIREHOUSE REPAIRS-FIRE DEPT.**
Cost of outside labor and materials for repairs to any type of equipment, i.e., fire trucks, hoses, air tanks, fire clothing, 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. 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 EXPENSES - FUEL**
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 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 PAY**
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 PAY**
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 PAY**
Expenses and wages related to CPR programs. The corresponding revenue from these programs is 11 22-00 4855.
- 5736 FIRE DONATION -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 DUES**
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 –ACT 102**
Cost of equipment for EMS Services as outlined in Act 102.
- 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**
Employer share (50%) of the 11.8% WRS contribution of Building Inspector's salary plus 100% of the contribution for the Administrative Asst.
- 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. This expense is offset by revenue in account 11 00-00 4425.
- 5262 TELEPHONE EXPENSE**
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 and code enforcer 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**
16.8% of wages for enrolled Deputy Director 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.
- 5221 EMER MGMT TELEPHONE EXP**
Cost of cell phone for the Emerg. Mgmt Deputy Director.
- 5222 SIRENS ELECTRICTY**
Electric bills for storm sirens.
- 5310 EMER MGMT OFFICE SUPPLIES**
Cost of office supplies attributed to Emerg. Mgmt.
- 5331 EMER MGMT MEALS, LODGING, ETC**
Cost of meals, travel and lodging for the Emerg. Mgmt Deputy Director.
- 5340 EMERGENCY MGMT 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.
- 5361 EMER MGMT VEHICLE EXP**
Cost of maintenance and repairs of the Emerg. Mgmt Deputy Director's City vehicle.
- 5399 EMERGENCY MGMT MISCELLANEOUS EXPENSE**
Any other expenses that are not specified in any other category.
- 5410 EMER MGMT TRAINING EXP**
Cost of training attributed to Emergency Mgmt.
- 5413 PUBLIC EDUCATION**
Cost of public education related to Emergency Mgmt.
- 5414 MEDICAL RESERVE CORP**
Cost of the Medical Reserve Corp for Emergency Mgmt.
- 5531 EMER MGMT COPYING COSTS**
Cost of copying costs for Emergency Mgmt.
- 5735 GRANT PURCHASES**
Cost of purchases paid by grant monies.

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 applicants.

5217 SURVEYING

Mapping and site survey work.

STREET AND HIGHWAYS

11 32-10

5110 STREET SUPERINTENDENT SALARY

Annual salary for Street Superintendent which includes longevity pay.

5120 STREET WAGES

Wages for Street Department personnel plus longevity pay. Includes mosquito spraying wages.

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

11.8% of wages and uniform allowances. Street Superintendent pays 50% of his WRS contribution.

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 personnel 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. Also includes the sidewalk replacement program whereby the City reimburses property owners at a rate of \$1.75/sq foot for replacing the concrete sidewalks on their property.
- 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 are allocated 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 of garages. Paint for buildings, cleaning supplies, keys, and any other items used to 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 (11.8%) 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 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 OPERATING SUPPLIES - SNOW & ICE

Cost for sand and salt for City roads.

5344 SNOW REMOVAL EXPENSES

The actual expense of removing sidewalk snow and the City, in turn, charges the property owner. Also includes office supplies related to the billing of such charges.

5351 EQUIPMENT MAINTENANCE SUPPLIES - SNOW & ICE

Supplies for items used specifically for snow and ice control, i.e. 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**
Costs relating to the maintenance and repairs of storm sewers.
- 5460 STORM SEWER – DIGGERS HOTLINE**
Hotline charges to locate utilities. This is billed to the City by the Utility Commission.

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 Business Improvement District 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 a garbage collection company for pickup at residential properties.
- 5296 SOLID WASTE – STREET DEPT**
Cost for roll off containers for garbage collection 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 monthly basis.

PARKS
11 52-00

- 5120 PARKS WAGES**
Wages from Street personnel for work done in this area.
- 5125 PARKS OVERTIME WAGES**
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, boards and nails to repair fences, parts to repair play equipment, garbage bags, garbage cans, etc.
- 5362 PARK GROUNDS FERTILIZER/WEED CONTROL COSTS**
Costs of fertilizer and weed & feed treatment expenses.
- 5399 PARKS MISCELLANEOUS EXPENSES**
All costs related to the parks and not specified in any other category.
- 5840 FOUR SEASONS NATURE PRESERVE**
This account records expenditures specifically for the 4-Seasons Preserve.
- 5922 DUNN FIELD ELECTRIC**
Lighting and other electricity at Dunn Field.
- 5950 BUILDING MAINTENANCE SUPPLIES - RECREATION**
Supplies used in the maintenance and repair of buildings at Dunn Field.
- 5951 EQUIPMENT MAINTENANCE SUPPLIES – RECREATION**
Supplies used for the maintenance and repair of equipment used 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 VET'S PARKS ELECTRICITY**
Cost of electricity at Vet's Park.
- 5224 VET'S PARK GAS HEAT**
Cost of gas heat at Vet's Park.
- 5226 VET'S 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 Vet's Park i.e., turf maintenance, marking chalk, etc.

PLAN COMMISSION
11 69-30

- 5212 OUTSIDE PROFESSIONAL PLANNING**
Payments to the City 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 CD's and other supplies as used by the Plan Commission.

CONSERVATION/DEVELOPMENT

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 monthly to the Cemetery to support its operations.

5760 YMCA YOUTH ATHLETIC PROGRAM

Contribution paid to the YMCA to support its operations.

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	2011 PROJECTED	--2012-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
20-81-00-4111	GENERAL PROPERTY TAX LEVY	998,080	957,492	1,112,510	1,112,510	1,112,510	1,049,040
20-81-00-4811	INTEREST INCOME	0	0	0	2,235	2,235	0
20-81-00-4910	APPLIED PRIOR YR APPROPRIATION	0	0	0	0	0	100,000
TOTAL		998,080	957,492	1,112,510	1,114,745	1,114,745	1,149,040
TOTAL REVENUES:		998,080	957,492	1,112,510	1,114,745	1,114,745	1,149,040
EXPENSES							
20-81-00-5216	PROFESSIONAL SERVICES	0	0	0	0	0	0
20-81-00-5613	2003 REF GO BONDS-PRINCIPAL	285,000	290,000	295,000	295,000	295,000	305,000
20-81-00-5615	2006 REF GO BONDS-PRINCIPAL	470,000	445,000	470,000	470,000	470,000	490,000
20-81-00-5623	ALLIANT ENERGY LOAN-PRINCIPAL	8,935	9,206	9,487	7,088	9,487	9,804
20-81-00-5624	2011 PROM NOTE-PRINCIPAL	0	0	0	0	0	105,000
20-81-00-5625	2011 SHARED SAVINGS-PRINCIPAL	0	0	0	0	0	996
20-81-00-5653	2003 REF GO BONDS-INTEREST	45,380	36,752	27,317	27,316	27,316	17,038
20-81-00-5655	2006 REF GO BONDS-INTEREST	197,700	175,803	156,363	156,000	156,363	137,163
20-81-00-5656	2011 PROM NOTE-INTEREST	0	0	100,000	0	0	83,736
20-81-00-5663	ALLIANT ENERGY LOAN-INTEREST	1,000	729	449	363	449	161
20-81-00-5664	2011 SHARED SAVINGS-INTEREST	0	0	0	0	0	142
TOTAL		1,008,015	957,490	1,058,616	955,767	958,615	1,149,040
TOTAL		1,008,015	957,490	1,058,616	955,767	958,615	1,149,040
TOTAL FUND REVENUES & BEG. BALANCE							
		998,080	957,492	1,112,510	1,114,745	1,114,745	1,149,040
TOTAL FUND EXPENSES							
		1,008,015	957,490	1,058,616	955,767	958,615	1,149,040
FUND SURPLUS (DEFICIT)							
		(9,935)	2	53,894	158,978	156,130	0

DEBT SERVICE

20 81-00

4111 GENERAL PROPERTY TAX LEVY

Real Estate taxes collected to fund the payment of debt principal, 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. This debt will be paid off in December of 2012.

5624 2011 PROMISSORY NOTE – PRINCIPAL

Amounts paid are per the debt schedule. The purpose of the debt was to finance a three year capital improvement project plan. This debt will be paid off in April of 2021.

5625 2011 SHARED SAVINGS 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 auto sensors that will result in reduced electricity costs. This debt will be paid out December of 2016.

5653 2003 REFUNDING GO BONDS – INTEREST

The interest payments correspond 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.

5656 2011 PROM NOTE – INTEREST

The interest payments correspond to the principal account 5624. This debt will be paid out April of 2021.

5663 ALLIANT ENERGY LOAN - INTEREST

The interest payments corresponding to the principal account 5623. This debt will be paid off December of 2012.

5663 2011 SHARED SAVINGS - INTEREST

The interest payments corresponding to the principal account 5625. This debt will be paid off December of 2016.

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011		2012			
		2009-- ACTUAL	2010-- ACTUAL	9 MO. BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET

BEGINNING BALANCE						0	
TID #4							
REVENUES							
34-30-00-4111	TAX INCREMENT REVENUE	1,900,182	2,061,152	1,986,998	1,986,998	1,986,998	1,775,802
34-30-00-4361	STATE COMPUTER AID	2,465	2,560	1,919	1,919	1,919	1,500
34-30-00-4811	INTEREST INCOME	9,691	11,869	7,000	5,037	6,716	2,000
34-30-00-4812	INTEREST ON CDARS INVESTMENTS	123,771	28,422	15,000	11,642	15,000	5,000
34-30-00-4892	GIFTS & DONATIONS	0	600,000	0	0	0	0
34-30-00-4900	PROCEEDS FROM BORROWING	0	0	0	0	0	0
34-30-00-4910	APPLIED PRIOR YRS APPROPRIATN	0	0	1,003,083	0	0	5,399,999

TOTAL		2,036,109	2,704,003	3,014,000	2,005,596	2,010,633	7,184,301
TOTAL REVENUES: TID #4		2,036,109	2,704,003	3,014,000	2,005,596	2,010,633	7,184,301
EXPENSES							
34-30-00-1201	ESCROW FOR MAINTENANCE	0	0	0	0	0	1,000,000
34-30-00-1202	REPLACE BATHROOM FACILITIES	0	0	0	0	0	300,000
34-30-00-1203	WHITE RIVER TRAIL PROJECTS	0	0	0	0	0	700,000
34-30-00-1204	PARKING IMPROVEMENTS	0	0	0	0	0	1,400,000
34-30-00-1205	PARK BUILDING UPGRADES	0	0	0	0	0	50,000
34-30-00-1206	TREE PLANTING	0	0	0	0	0	140,000
34-30-00-1207	WHITE RIVER CANAL	0	0	0	0	0	30,000
34-30-00-1208	SIGNAGE REHABILITATION	0	0	0	0	0	100,000
34-30-00-1209	ALLEY WAY IMPROVEMENTS	0	0	0	0	0	300,000
34-30-00-1210	BEACH DISTRICT PROJECT	0	0	0	0	0	243,000
34-30-00-1211	DISCRETIONARY FUNDING	0	0	0	0	0	1,044,379
34-30-00-5214	TIF #4 ADMINISTRATIVE FEES	8,896	772	20,000	150	199	220,000
34-30-00-5450	MAINTENANCE & REPAIRS	43,709	59,302	250,000	84,780	113,040	0
34-30-00-5862	DOWNTOWN STREETScape	163,480	3,016	0	0	0	0
34-30-00-7075	LAND ACQUISITION DOWNTOWN	0	0	0	0	0	0
34-30-00-7109	WRIGLEY BRIDGE REHABILITATION	85,632	43,650	256,000	48,195	64,260	0
34-30-00-7110	FLAT IRON PARK PROJECT	0	0	100,000	23,460	31,280	160,000
34-30-00-8027	STREET RESURFACING	181,007	477,173	10,000	3,806	5,075	0
34-30-00-8099	MAIN ST BRIDGE	167,302	44,248	0	0	0	0
34-30-00-8140	EDWARDS BOULEVARD CONSTRUCTION	236,517	2,347,314	45,000	39,341	45,000	201,000
34-30-00-9001	DUNN FIELD PARKING	564,524	27,378	0	0	0	0
34-30-00-9100	WHITE RIVER TRAIL	0	5,472	0	0	0	0
34-30-00-9110	TREE PLANTING	0	32,217	0	0	0	0
34-30-00-9115	RIVIERA RENOVATIONS	0	121,530	728,000	695,540	728,000	0
34-30-00-9118	UNDERGROUND ELECTRIC BURY	0	90,795	9,000	5,691	7,588	0
34-30-00-9120	MUSEUM REMODEL	0	81,103	68,000	66,135	68,000	0

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009--	--2010--	2011		--2012--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET

TID #4							
EXPENSES							
34-30-00-9122	TRAFFIC SIGNALS	0	26,510	323,000	309,496	323,000	471,000
34-30-00-9124	SKATEBOARD PARK	0	0	515,000	20,363	27,150	489,986
34-30-00-9125	PARKING SYSTEM	0	0	690,000	0	690,000	334,936

TOTAL		1,451,067	3,360,480	3,014,000	1,296,957	2,102,592	7,184,301
TOTAL TID #4		1,451,067	3,360,480	3,014,000	1,296,957	2,102,592	7,184,301
TOTAL FUND REVENUES & BEG. BALANCE		2,036,109	2,704,003	3,014,000	2,005,596	2,010,633	7,184,301
TOTAL FUND EXPENSES		1,451,067	3,360,480	3,014,000	1,296,957	2,102,592	7,184,301
FUND SURPLUS (DEFICIT)		585,042	(656,477)	0	708,639	(91,959)	0

TID #4
34 30-00

- 4111 TAX INCREMENT REVENUE**
TID 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 income received through bank accounts and CDs.
- 4812 INTEREST ON CDARS INVESTMENTS**
Interest received through the CDARS Investments.
- 4892 GIFTS & DONATIONS**
Gifts and donations for TID projects.
- 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 legal, 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:

- 1201 ESCROW FOR MAINTENANCE**
In anticipation of closing TID #4, this account was budgeted to put aside monies for future maintenance of TID projects.
- 1202 REPLACE BATHROOM FACILITIES**
This TID project falls under the Beach District category and provides funding for restroom facility replacement.
- 1203 WHITE RIVER TRAIL PROJECTS**
This TID project falls under the White River Trail District category in the amended TID #4 plan.

- 1204 PARKING IMPROVEMENTS**
This TID project is for improving the parking situation in the downtown within the TID boundaries.
- 1205 PARK BUILDING UPGRADES**
This TID project falls under the Beach District category in the amended TID #4 plan.
- 1206 TREE PLANTING**
Tree planting within the TID district boundaries.
- 1207 WHITE RIVER CANAL PROJECT**
This TID project falls under the White River Canal District category in the amended TID #4 plan.
- 1208 SIGNAGE REHABILITATION**
This TID project includes rehabilitation of signage in the TID district.
- 1209 ALLEY WAY IMPROVEMENTS**
This TID project provides for alley improvements in the downtown TID district.
- 1210 BEACH DISTRICT PROJECT**
This TID project falls under the Beach District category in the amended TID #4 plan.
- 1211 DISCRETIONARY FUNDING**
This was budgeted to fund any qualified projects that are approved by the Common Council.
- 7110 FLAT IRON PARK PROJECT**
This TID project falls under the White River Canal District category in the amended TID #4 plan.
- 8140 EDWARDS BOULEVARD CONSTRUCTION**
The final costs associated with the extension of Edwards Boulevard from the end of the Ryan Properties to Sheridan Springs Road.
- 9122 TRAFFIC SIGNALS**
The installation/coordination of traffic signals where necessary.
- 9124 SKATEBOARD PARK**
The refurbishment of the Dunn Field skateboard park.
- 9125 PARKING SYSTEM**
The TID portion of the conversion from all parking meters to Luke II parking kiosks.

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
-----							0
BEGINNING BALANCE							
BUOYS/BOAT STALLS							
REVENUES							
40-52-10-4675	BUOY/BOAT STALL WAITING LIST	160	275	150	250	250	250
40-52-10-4676	BUOY/STALL LATE FEES	125	125	125	25	25	50
40-52-10-4677	BUOY & BOAT STALL RENTAL	116,689	119,930	126,000	138,058	138,058	138,000

TOTAL		116,974	120,330	126,275	138,333	138,333	138,300
40-52-11-4600	LAUNCH RAMP OVERAGE/SHORTAGE	8	10	0	222	230	0
40-52-11-4675	LAUNCH PASS FEES	6,344	5,559	5,600	4,675	4,675	5,000
40-52-11-4676	BOAT LAUNCH RAMP INCOME	33,117	34,478	34,000	26,359	30,000	33,000

TOTAL		39,469	40,047	39,600	31,256	34,905	38,000
TOTAL REVENUES: BUOYS/BOAT STALLS		156,443	160,377	165,875	169,589	173,238	176,300
BEACH							
REVENUES							
40-54-10-4366	DNR LAKE PATROL GRANT	30,817	30,413	30,800	27,674	27,674	27,675
40-54-10-4610	MISC BEACH REVENUE	16	17	0	66	66	50
40-54-10-4673	BEACH REVENUE	219,308	309,698	250,200	310,677	310,677	280,000

TOTAL		250,141	340,128	281,000	338,417	338,417	307,725
TOTAL REVENUES: BEACH		250,141	340,128	281,000	338,417	338,417	307,725
RIVIERA							
REVENUES							
40-55-10-4639	ONLINE CONVENIENCE FEES	594	717	580	643	720	750
40-55-10-4674	UPPER RIVIERA REVENUE	111,807	122,398	120,000	107,632	120,000	125,000
40-55-10-4675	UPPER RIVIERA CATERING REV	0	9,100	30,200	30,704	35,000	35,000

TOTAL		112,401	132,215	150,780	138,979	155,720	160,750

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	2011 PROJECTED	--2012-- FINAL BUDGET
RIVIERA							
40-55-20-4690	RIVIERA ATM REVENUE	1,470	1,752	1,550	1,468	1,550	1,550
40-55-20-4820	RIVIERA CONCOURSE LEASES	84,953	87,176	89,000	91,680	91,680	91,680
40-55-20-4825	DONATIONS-FOUNTAIN	1,447	1,147	1,200	1,044	1,100	1,100
TOTAL		87,870	90,075	91,750	94,192	94,330	94,330
RIVIERA PIERS/DOCKS							
40-55-30-4821	RIVIERA DOCKS LEASES	127,168	125,600	131,000	141,918	141,918	141,000
40-55-30-4822	BUOY & SLIP LEASES	51,326	59,209	66,770	71,300	71,300	71,300
TOTAL RIVIERA PIERS/DOCKS		178,494	184,809	197,770	213,218	213,218	212,300
TOTAL REVENUES: RIVIERA		378,765	407,099	440,300	446,389	463,268	467,380
BUOYS/BOAT STALLS EXPENSES							
40-52-10-5110	HARBORMASTER SALARY	20,244	18,582	22,320	14,456	20,000	21,816
40-52-10-5120	PIERS WAGES	210	0	0	0	0	0
40-52-10-5134	HARBOR LIFE INSURANCE	0	79	100	163	187	200
40-52-10-5136	HARBOR RETIREMENT EXP	1,815	2,097	2,590	1,526	1,855	1,287
40-52-10-5152	HARBOR SOCIAL SECURITY	1,564	1,421	1,710	1,105	1,530	1,670
40-52-10-5211	PIER MAINTENANCE CONTRACT	33,406	34,648	30,700	18,967	36,751	37,000
40-52-10-5264	BUOYS & BOAT STALLS-REPAIRS	1,617	147	1,500	4,927	4,950	2,000
40-52-10-5314	LIABILITY & PROPERTY INSURANCE	145	587	200	0	600	600
40-52-10-5351	EQUIP MAINT SUPP--BUOYS-STALLS	317	146	500	187	400	500
40-52-10-5398	WEST' PIER REPLACEMENT FUND	0	0	21,320	0	21,320	21,320
40-52-10-5399	BUOY/STALL MISC. EXPENSES	89	84	13,200	17,365	17,365	200
TOTAL		59,407	57,791	94,140	58,696	104,958	86,593
40-52-11-5120	LAUNCH RAMP WAGES	12,767	12,539	13,000	11,366	12,500	13,000
40-52-11-5152	LAUNCH RAMP SOC SEC	1,037	959	995	869	956	995
40-52-11-5252	LAUNCH RAMP REPAIRS	0	476	500	0	0	500
40-52-11-5352	LAUNCH RAMP MAINT SUPPLIES	310	594	450	0	250	450
40-52-11-5362	LAUNCH RAMP MAINT SERVICE COST	310	0	300	0	0	200
40-52-11-5399	LAUNCH RAMP MISCELLANEOUS	1,875	484	700	762	762	800
TOTAL		16,299	15,052	15,945	12,997	14,468	15,945

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	2011 BUDGETED	2011 9 MO. ACTUAL	2011 PROJECTED	--2012-- FINAL BUDGET
TOTAL BUOYS/BOAT STALLS		75,706	72,843	110,085	71,693	119,426	102,538
BEACH EXPENSES							
40-54-10-5120	BEACH MTCE WAGES	4,452	2,317	2,500	3,449	3,500	4,000
40-54-10-5125	BEACH MTCE OVERTIME WAGES	406	3,219	3,500	941	2,500	3,200
40-54-10-5126	BEACH SEASONAL WAGES	34,456	35,811	34,500	37,238	37,238	37,000
40-54-10-5136	BEACH MTCE RETIREMENT FUND	91	614	700	653	700	900
40-54-10-5152	BEACH SOCIAL SECURITY	2,998	3,158	3,100	3,179	3,307	3,400
40-54-10-5221	BEACH TELEPHONE	141	87	400	68	120	250
40-54-10-5222	BEACH ELECTRIC	5,956	6,702	6,500	5,266	6,500	6,700
40-54-10-5264	LAKE SPRAYING	4,100	4,100	4,300	4,475	4,475	4,500
40-54-10-5310	BEACH OFFICE SUPPLIES	0	38	2,000	3,960	3,960	2,000
40-54-10-5313	WORKER'S COMPENSATION INS	2,058	4,583	1,350	0	4,500	4,500
40-54-10-5314	LIABILITY & PROPERTY INSURANCE	3,279	3,347	3,300	0	3,300	3,500
40-54-10-5352	BEACH MAINTENANCE SUPPLIES	5,076	4,380	5,000	2,570	3,427	5,000
40-54-10-5362	BEACH MAINTENANCE SERVICE COST	1,701	3,242	1,500	1,377	1,500	1,500
40-54-10-5372	BEACH DREDGING	0	0	0	2,030	2,030	3,000
40-54-10-5399	BEACH MISCELLANEOUS	5,419	2,054	2,000	691	2,000	2,000
40-54-10-5720	WATER SAFETY PATROL	31,115	31,070	31,220	31,220	31,220	31,729
40-54-10-5721	GLAKE LAW ENFORCEMENT AGENCY	42,879	45,265	45,174	45,174	45,174	45,174
40-54-10-5730	GLAKE ENVIRONMENTAL AGENCY	20,000	20,000	20,000	15,000	20,000	20,000
40-54-10-5735	GENEVA LAKE LEVEL CORP	500	0	500	0	0	500
40-54-10-5780	VENETIAN FESTIVAL FIREWORKS	5,500	5,500	5,500	5,500	5,500	5,500
40-54-10-5800	OUTLAY - BEACH EQUIPMENT	0	31,886	500	0	0	0
40-54-10-5810	OUTLAY - BLDG. & GROUNDS	0	0	0	0	0	5,000
TOTAL		170,127	207,373	173,544	162,791	180,951	189,353
TOTAL BEACH		170,127	207,373	173,544	162,791	180,951	189,353
RIVIERA EXPENSES							
40-55-10-5120	RIVIERA MTCE WAGES	42,689	44,369	41,000	34,348	44,000	42,702
40-55-10-5125	RIVIERA MTCE OVERTIME	10,616	11,950	15,000	8,746	12,000	13,000
40-55-10-5126	RIVIERA SEASONAL WAGES	20,380	19,832	20,000	10,412	18,000	20,000
40-55-10-5134	RIVIERA MTCE LIFE INSURANCE	217	252	350	249	332	350
40-55-10-5136	RIVIERA MTCE RETIREMENT FUND	5,026	6,219	6,500	5,076	6,500	6,630

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
RIVIERA EXPENSES							
40-55-10-5152	RIVIERA SOCIAL SECURITY	5,659	5,811	5,820	4,070	5,660	5,795
40-55-10-5216	PROF SERVICES - SOFTWARE	3,208	3,630	5,000	3,343	4,400	4,800
40-55-10-5221	TELEPHONE EXPENSE	379	230	425	315	420	425
40-55-10-5224	UPPER RIVIERA GAS HEAT	8,224	5,924	8,500	4,098	5,464	7,000
40-55-10-5226	UPPER RIV WATER & SEWER BILLS	4,124	3,701	3,500	3,094	3,800	4,000
40-55-10-5312	POSTAGE EXPENSE	0	193	160	171	229	200
40-55-10-5316	PUBLICATIONS & PROMOTIONS	382	1,880	2,500	1,378	1,838	2,000
40-55-10-5360	UPPER RIVIERA MAINTENANCE	0	1,068	600	2,421	2,700	1,500
TOTAL		100,904	105,059	109,355	77,721	105,343	108,402
40-55-20-5120	LAKEFRONT SECURITY WAGES	20,019	16,115	15,192	16,181	16,181	18,000
40-55-20-5136	LAKEFRONT SECURITY RETIRE EXP	2,003	2,578	2,525	2,686	2,686	3,025
40-55-20-5152	LAKEFRONT SECURITY FICA	1,470	1,232	1,165	1,237	1,237	1,380
40-55-20-5221	RIVIERA ELEVATOR PHONE EXPENSE	453	281	400	224	299	400
40-55-20-5226	LOWER RIV WATER & SEWER BILLS	3,791	3,389	3,800	2,971	3,500	3,800
40-55-20-5240	LOWER RIVIERA REPAIRS	0	0	0	0	0	0
40-55-20-5314	LIABILITY & PROPERTY INSURANCE	5,648	5,876	5,850	0	5,850	5,850
40-55-20-5350	BLDG. MAINTENANCE SUPPLIES-RIV	19,988	17,166	20,100	13,352	17,803	17,500
40-55-20-5355	FOUNTAIN MAINT EXP	0	553	600	159	500	1,000
40-55-20-5360	RIV MAINTENANCE SERVICE COSTS	2,753	2,768	2,500	2,964	3,200	2,500
40-55-20-5399	MISCELLANEOUS EXPENSES	501	4	1,000	0	0	1,000
40-55-20-5930	TRANSFER TO GENERAL FUND	244,974	327,355	406,059	0	0	383,657
TOTAL		301,600	377,317	459,191	39,774	51,256	438,112
40-55-30-5222	PIER ELECTRIC	32,173	39,066	35,000	29,163	38,884	38,000
40-55-30-5264	PIER REPAIRS	0	0	0	0	0	0
TOTAL		32,173	39,066	35,000	29,163	38,884	38,000
TOTAL RIVIERA		434,677	521,442	603,546	146,658	195,483	584,514
TOTAL FUND REVENUES & BEG. BALANCE		785,349	907,604	887,175	954,395	974,923	951,405
TOTAL FUND EXPENSES		680,510	801,658	887,175	381,142	495,860	876,405
FUND SURPLUS (DEFICIT)		104,839	105,946	0	573,253	479,063	75,000

**LAKEFRONT OPERATIONS
GENERAL OPERATIONS
40 00-00**

- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**
Unreserved fund balance 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 to rent a buoy, kayak rack or boat stall from the City.
- 4676 BUOY & BOAT STALLS LATE FEES**
There is a penalty charge of \$25.00 per day for late payment of the rental fee up to a maximum of 10 days after the due date. After this penalty period, the renter will lose the buoy or boat stall.
- 4677 BUOYS & BOAT STALLS RENTAL**
Fees charged for the seasonal rental of buoys and boat stalls less the 5.5% sales tax. A policy on buoy and boat stall rentals can be obtained at City Hall.

**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.

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.

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 2012 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 of the eight hours as specified in the lease is applied as additional rental revenue.

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.

LAKEFRONT OPERATIONS

RIVIERA CONCOURSE

40 55-20

4690 RIVIERA ATM REVENUE

Revenue received from 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 of the fountain.

LAKEFRONT OPERATIONS

RIVIERA DOCKS

40 55-30

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.

LAKEFRONT OPERATIONS

BUOYS & BOAT STALLS

40 52-10

5110 HARBORMASTER SALARY

Part-time Lakefront position 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 HARBOR LIFE INSURANCE

Life insurance premiums for the Harbormaster.

5136 HARBOR RETIREMENT FUND

The Harbormaster pays half (5.9%) of the retirement contribution through payroll deduction and the City pays the other half (5.9% of Harbormaster wages).

5152 HARBOR 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, fence 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 rather 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

5120 LAUNCH RAMP WAGES

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

5152 LAUNCH RAMP SOCIAL SECURITY

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

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 attendants.

- 5136 BEACH MTCE RETIREMENT FUND**
11.8% 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 cell phones related to beach operation.
- 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, cash register 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 rather 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 boat police 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.
- 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**

- 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 SECURITY WAGES**
Wages paid to Security Guards for upper Riviera events.
- 5134 RIVIERA MTCE LIFE INSURANCE**
Street Department costs for life insurance on the full-time Riviera employee.
- 5136 RIVIERA MTCE RETIREMENT FUND**
11.8% 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.
- 5312 **POSTAGE EXPENSE**
Costs of postage related to Lakefront operations.
- 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**

- 5120 **LAKEFRONT SECURITY WAGES**
Direct allocation of two Police reservists for security around the Lakefront area.
- 5136 **LAKEFRONT SECURITY RETIREMENT EXPENSE**
16.8% 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 rather 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.

5355 FOUNTAIN MAINTENANCE EXPENSE

Expenses for the Riviera fountain maintenance.

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.

5930 TRANSFER TO GENERAL FUND

Transfers to the General Fund for property tax relief.

LAKEFRONT OPERATIONS

RIVIERA DOCKS

40 55-30

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.

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
41-00-00-4111	GENERAL PROPERTY TAXES	130,000	362,000	56,000	56,000	56,000	90,000
41-00-00-4379	STATE GRANTS (LRIP)	0	0	0	0	0	0
41-00-00-4811	INTEREST EARNED	5,643	1,126	0	526	701	1,500
41-00-00-4832	SALE OF STREET DEPT. EQUIPMENT	0	0	0	0	0	0
41-00-00-4900	PROCEEDS FROM BORROWING	0	0	2,980,000	2,980,000	2,980,000	0
41-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	0	0	0	395,000
TOTAL		135,643	363,126	3,036,000	3,036,526	3,036,701	486,500
TOTAL REVENUES:		135,643	363,126	3,036,000	3,036,526	3,036,701	486,500
POLICE CIPS REVENUES							
41-21-00-4830	SALE OF POLICE EQUIPMENT	0	6,116	9,000	0	0	8,000
TOTAL		0	6,116	9,000	0	0	8,000
TOTAL REVENUES: POLICE CIPS		0	6,116	9,000	0	0	8,000
STREET CIP REVENUES							
41-32-10-4892	DONATIONS/CONTRIBUTIONS	0	0	0	13,585	13,585	0
TOTAL		0	0	0	13,585	13,585	0
TOTAL REVENUES: STREET CIP		0	0	0	13,585	13,585	0
EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
41-00-00-5216	ISSUANCE COSTS	0	0	0	43,225	57,634	0
TOTAL		0	0	0	43,225	57,634	0
TOTAL		0	0	0	43,225	57,634	0
MUNICIPAL COURT CIP EXPENSES							
41-12-00-0115	NEW COURT SOFTWARE	0	0	22,025	0	22,025	0
TOTAL		0	0	22,025	0	22,025	0
TOTAL MUNICIPAL COURT CIP		0	0	22,025	0	22,025	0
CITY ADMIN CIP EXPENSES							
41-14-20-8009	SECURITY BUTTONS	2,076	0	0	0	0	0
TOTAL		2,076	0	0	0	0	0
CITY CLERK CIP							
41-14-30-8008	WEBSITE UPGRADES	49	0	0	0	0	0
41-14-30-9002	COUNCIL CHAMBERS UPGRADE	885	0	0	0	0	0
41-14-30-9008	8 CH VIDEO PROD SWITCHER	1,933	0	0	0	0	0
41-14-30-9010	4TH CHAMBERS CAMERA	1,756	0	0	0	0	0
41-14-30-9011	COMP/VIDEO PROJECTION SYS	6,988	2,461	0	0	0	0
TOTAL CITY CLERK CIP		11,611	2,461	0	0	0	0
TOTAL CITY ADMIN CIP		13,687	2,461	0	0	0	0
ACCOUNTING CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	---2012--- FINAL BUDGET
ACCOUNTING CIP							
41-15-10-1127	MUNI MICROWAVE DATA LINK	0	0	12,000	0	0	0
41-15-10-1128	NEW HARD DRIVE	0	0	1,875	0	0	0
41-15-10-1129	COMPUTER REPLACEMENTS	0	0	6,248	0	0	0
41-15-10-1130	VIDEO ROOM UPGRADES	0	0	2,268	0	0	0
41-15-10-8010	GENERAL LEDGER SOFTWARE	50,590	0	0	0	0	0
41-15-10-9005	COMPUTER REPL PROGRAM	5,188	0	0	0	0	0
TOTAL		55,778	0	22,391	0	0	0
TOTAL ACCOUNTING CIP		55,778	0	22,391	0	0	0
POLICE CIPS EXPENSES							
41-21-00-0108	PHOENIX RECORD SYSTEM	0	197,350	2,649	1,374	1,400	0
41-21-00-0111	PD RADIO REPEATER	0	0	10,209	10,209	10,209	0
41-21-00-0112	DICTAPHONE	0	0	19,316	20,081	20,081	0
41-21-00-1131	SQUAD CAMERA SYSTEM	0	0	9,000	0	0	0
41-21-00-1132	TASER SYSTEM	0	0	10,000	10,749	10,749	0
41-21-00-1133	PORTABLE LIGHT TOWER 1/2	0	0	3,500	3,500	3,500	0
41-21-00-1134	RADIO REPLACEMENT SYSTEM	0	0	34,500	0	0	0
41-21-00-1135	COMPUTERS	0	0	7,500	0	7,500	0
41-21-00-1136	COMPUTER BACK UP SYSTEM	0	0	8,000	0	0	0
41-21-00-1211	COMPUTERS	0	0	0	0	0	7,500
41-21-00-8075	AUDIO VIDEO ROOM	2,981	0	0	0	0	0
41-21-00-8138	POLICE RADIO REPLACEMENTS	3,701	1,421	0	0	0	0
41-21-00-9061	EVIDENCE BARN	8,837	0	0	0	0	0
41-21-00-9062	AIR SOFT TRAINING SYSTEMS	989	0	0	0	0	0
41-21-00-9063	BARRICADES FOR CROWD CONTROL	2,732	0	0	0	0	0
41-21-00-9064	NIKON MAPPING SYSTEM	6,000	0	0	0	0	0
41-21-00-9065	SQUAD CAR RIFLES	7,997	0	0	0	0	0
41-21-00-9067	SWAT RIFLES	6,883	0	0	0	0	0
41-21-00-9068	DETECTIVES DIGITAL CAMERA	3,524	0	0	0	0	0
41-21-00-9069	TRAINING ROOM PROJECTOR	2,947	0	0	0	0	0
41-21-00-9070	JUVENILE FILES/OFFICERS DESKS	5,662	0	0	0	0	0
41-21-00-9071	MEDIA FILE STORAGE & CAPTURE	2,507	0	0	0	0	0
41-21-00-9072	COVERT CAMERA SYSTEM	4,809	0	1,000	0	0	0
41-21-00-9074	SQUAD CAR CAMERAS	0	0	13,500	0	0	0
41-21-00-9075	PORTABLE RADIOS	15,084	225	0	0	0	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	2011		--2012-- FINAL BUDGET
				BUDGETED	9 MO. ACTUAL PROJECTED	
POLICE CIPS EXPENSES						
41-21-00-9077	OFFICE FURNITURE	4,254	0	0	0 0	0
41-21-00-9078	SQUAD CAR REPL PROGRAM	87,949	89,594	65,000	53,757 65,000	66,000
41-21-00-9079	COMPUTER REPL PROGRAM	8,163	0	0	0 0	0
41-21-00-9080	TAC REPEATER	11,750	0	0	0 0	0
41-21-00-9081	PD CAMERAS-CITY HALL BACK	4,288	0	0	0 0	0
TOTAL		191,057	288,590	184,174	99,670 118,439	73,500
TOTAL POLICE CIPS		191,057	288,590	184,174	99,670 118,439	73,500
FIRE CIP EXPENSES						
41-22-00-0109	COMPUTER UPGRADES	0	1,960	0	0 0	0
41-22-00-1100	AERIAL FIRE TRUCK	0	0	875,000	866,141 875,000	0
41-22-00-1101	PROTECTIVE TURNOUT GEAR	0	0	24,000	0 24,000	0
41-22-00-1102	HOSE	0	0	4,000	0 4,000	0
41-22-00-1103	DOOR REPLACEMENT	0	0	14,000	14,000 14,000	0
41-22-00-1104	BAY FLOOR REPAIR	0	0	21,000	0 21,000	0
41-22-00-1105	COPY MACHINE	0	0	6,000	3,268 3,268	0
41-22-00-1106	RADIO REPLACEMENTS	0	0	65,000	0 65,000	0
41-22-00-1201	PROTECTIVE TURNOUT GEAR	0	0	0	0 0	24,000
41-22-00-1202	HOSE	0	0	0	0 0	2,500
41-22-00-7064	AIR CONDITIONING - STATION #1	5,000	1,400	0	0 0	0
41-22-00-8065	HOSE	2,847	0	0	0 0	0
41-22-00-9051	APPARATUS REPL - 4-W DR SUV	23,179	0	0	0 0	0
41-22-00-9052	MAIN ENTRANCE DOORS	12,707	0	0	0 0	0
41-22-00-9056	PROTECTIVE FIRE CLOTHING	7,181	12,413	8,000	2,014 8,000	0
41-22-00-9057	HOSE (CON'T.)	3,400	0	0	0 0	0
41-22-00-9059	CITY-WIDE SIREN REPL	14,949	0	0	0 0	0
41-22-00-9147	2009 AMBULANCE	0	144,862	0	0 0	0
TOTAL		69,263	160,635	1,017,000	885,423 1,014,268	26,500
TOTAL FIRE CIP		69,263	160,635	1,017,000	885,423 1,014,268	26,500
EMERGENCY MGMT CIP EXPENSES						

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
EMERGENCY MGMT CIP							
41-29-00-1107	STORM SIRENS(3)	0	0	68,460	0	68,460	0
41-29-00-1108	NARROW BAND SIRENS	0	0	30,323	0	30,323	0
41-29-00-1109	2-WAY FOR SIRENS	0	0	17,195	0	17,195	0
41-29-00-1110	LAP TOP(MDC)	0	0	4,000	0	4,000	0
TOTAL		0	0	119,978	0	119,978	0
TOTAL EMERGENCY MGMT CIP		0	0	119,978	0	119,978	0
STREET CIP EXPENSES							
41-32-10-0114	2010 STREET IMPROVEMENTS	0	86,425	0	84	112	0
41-32-10-1111	STORM MANHOLE REPLACEMENT	0	0	0	0	0	0
41-32-10-1112	THERMOPLASTIC LANE MARKINGS	0	0	0	0	0	0
41-32-10-1113	ALLEY REHABILITATION	0	0	15,000	0	0	0
41-32-10-1114	2011 STREET IMP PROGRAM	0	0	671,000	23,988	671,000	0
41-32-10-1115	CURB/GUTTER REPLACEMENT	0	0	0	0	0	0
41-32-10-1116	CRACKFILLING	0	0	25,000	0	0	0
41-32-10-1117	1070 CAREY ST ROOF REPAIR	0	0	10,000	0	0	0
41-32-10-1118	RETROFIT PROGRAM-DOORS	0	0	5,000	0	0	0
41-32-10-1119	ST DEPT PARKING LOT PAVING	0	0	0	0	0	0
41-32-10-1122	5YD PLOW TRUCK W/PLOW	0	0	145,000	0	0	0
41-32-10-1123	SIDEWALK GRINDING	0	0	10,000	0	0	0
41-32-10-1124	NIMS-RADIO REPLACEMENTS	0	0	3,000	0	0	0
41-32-10-1203	STORM MANHOLE REPLACEMENT	0	0	0	0	0	20,000
41-32-10-1204	THERMOPLASTIC LANE MARKINGS	0	0	0	0	0	11,000
41-32-10-1205	2012 STREET PROGRAM	0	0	0	0	0	210,000
41-32-10-1206	CURB & GUTTER REPLACEMENT	0	0	0	0	0	25,000
41-32-10-1207	CRACKFILLING	0	0	0	0	0	20,000
41-32-10-1208	SIDEWALK GRINDING	0	0	0	0	0	10,000
41-32-10-1209	3/4 TON TRUCK W/PLOW	0	0	0	0	0	30,000
41-32-10-7020	CTY H/WELLS ST REHAB	14,475	0	0	0	0	0
41-32-10-8017	REPL #15 1990 1 TON DUMP TRUCK	32,877	0	0	0	0	0
41-32-10-8018	PURCHASE 5-YD DUMP TRUCK NEW	105,000	0	0	0	0	0
41-32-10-8027	STREET IMPROVEMENT PROGRAMS	55,977	(9,162)	0	69	92	0
41-32-10-9013	NIMS COMPLIANT RADIOS	2,226	0	0	0	0	0
41-32-10-9014	STREET DEPT RETROFITS	6,287	0	0	0	0	0
41-32-10-9015	TREE REPL PROGRAM	15,326	0	0	0	0	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
STREET CIP EXPENSES							
41-32-10-9016	STORM MANHOLE RECONST	9,998	0	0	0	0	0
41-32-10-9018	THERMOPLASTIC PAVEMENT MARKER	5,000	0	0	0	0	0
41-32-10-9021	NEIGHBORHOOD DRAINAGE IMP	5,700	0	0	0	0	0
41-32-10-9022	COUNTRY CLUB DR STORM DRAINAGE	6,325	0	0	0	0	0
41-32-10-9023	SIDEWALK GRINDING CITYWIDE	0	9,986	0	0	0	0
41-32-10-9024	REPL 16-YD VAC ALL SCREENS	0	3,683	0	0	0	0
TOTAL		259,191	90,932	884,000	24,141	671,204	326,000
TOTAL STREET CIP		259,191	90,932	884,000	24,141	671,204	326,000
PARKS CIP EXPENSES							
41-52-00-1120	MOWER 16 FT	0	0	16,000	12,133	16,177	0
41-52-00-1121	PARK MOWER	0	0	11,000	12,280	16,373	0
41-52-00-1125	TRASH RECEPTACLES	0	0	2,000	0	0	0
41-52-00-1126	VET PARK FAUCET LINE REPAIR	0	0	8,000	2,761	2,761	0
41-52-00-1210	ONE TON TRUCK W/PLOW	0	0	0	0	0	35,000
41-52-00-9041	PARK SIGNS & LANDSCAPING	1,480	0	0	0	0	0
41-52-00-9042	TRASH RECEPTACLES	3,800	0	0	0	0	0
41-52-00-9043	PLAYGROUND EQUIPMENT	4,875	0	0	0	0	0
TOTAL		10,155	0	37,000	27,174	35,311	35,000
TOTAL PARKS CIP		10,155	0	37,000	27,174	35,311	35,000
CEMETARY CIP EXPENSES							
41-70-00-9146	PURCHASE TRACTOR/LOADER	15,157	0	0	0	0	0
TOTAL		15,157	0	0	0	0	0
TOTAL CEMETARY CIP		15,157	0	0	0	0	0
LIBRARY CIP EXPENSES							

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CITY OF LAKE GENEVA
DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
LIBRARY CIP							
41-99-00-9140	FURNACES & AIR CONDITIONERS	24,194	0	0	0	0	0
TOTAL		24,194	0	0	0	0	0
TOTAL LIBRARY CIP		24,194	0	0	0	0	0
TOTAL FUND REVENUES & BEG. BALANCE		135,643	369,242	3,045,000	3,050,111	3,050,286	494,500
TOTAL FUND EXPENSES		638,482	542,618	2,286,568	1,079,633	2,038,859	461,000
FUND SURPLUS (DEFICIT)		(502,839)	(173,376)	758,432	1,970,478	1,011,427	33,500

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 investments and Capital Projects funds located at the Local Investment Pool.

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.

POLICE PROJECTS

41 21-00

4830 SALE OF POLICE EQUIPMENT

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

1211 PD COMPUTER REPLACEMENT PROGRAM

Computer replacements.

9078 SQUAD CAR REPLACEMENT PROGRAM

Two squad cars are scheduled to be replaced.

FIRE PROJECTS

41 22-00

1201 FD PROTECTIVE FIRE CLOTHING

Turnout gear replacements.

1202 FD HOSE REPLACEMENT PROGRAM

Hose replacements.

DPW/STREET PROJECTS

41 32-10

1203 STORM MANHOLE REPLACEMENT

Storm manhole replacement.

1204 THERMOPLASTIC LANE MARKINGS

Street lane marking replacement.

1205 2012 STREET IMPROVEMENTS

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.

1206 CURB & GUTTER REPLACEMENT PROGRAM

Curb & Gutter replacements.

1207 CRACKFILLING

Street crackfilling..

1208 SIDEWALK GRINDING PROGRAM

Continuation of the sidewalk grinding program.

1209 ¾ TON TRUCK WITH PLOW

Plow truck replacement.

PARKS PROJECTS

41 52-00

1210 ONE TON TRUCK WITH PLOW

Plow truck replacement.

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	----- BUDGETED	2011 9 MO. ACTUAL	----- PROJECTED	--2012-- FINAL BUDGET
-----							0
BEGINNING BALANCE							
REVENUES							
42-34-50-4632	PARKING TICKET PENALTIES	41,262	68,972	52,000	64,817	72,000	65,000
42-34-50-4633	PARKING METER COLLECTIONS	433,320	463,650	430,000	372,941	430,000	900,000
42-34-50-4634	PARKING METER TICKETS	229,766	229,466	225,000	195,149	225,000	195,000
42-34-50-4635	PRKG METER TICKETS-COLL. AGNCY	40,525	13,119	20,000	9,071	12,000	20,000
42-34-50-4636	PARKING PERMIT STICKERS	685	6,791	500	1,596	1,800	4,000
42-34-50-4637	PARKING LOT PERMITS	3,033	2,653	2,800	3,601	3,800	3,000
42-34-50-4638	BUSINESS CLASS PARKING PASSES	412	1,630	410	455	455	1,000
42-34-50-4639	ONLINE CONVENIENCE FEES	3,606	7,751	5,000	7,620	10,160	6,000
42-34-50-4811	INTEREST INCOME	0	0	0	691	800	1,000
42-34-50-4910	APPL OF PRIOR YR APPROPRIATION	0	0	9,000	0	0	105,000
TOTAL		752,609	794,032	744,710	655,941	756,015	1,300,000
TOTAL REVENUES:		752,609	794,032	744,710	655,941	756,015	1,300,000
EXPENSES							
42-34-50-5120	PARKING METERS WAGES	122,449	134,512	143,000	107,907	143,000	143,000
42-34-50-5132	PARKING METERS HEALTH INS	31,829	45,632	49,000	30,481	46,000	48,000
42-34-50-5134	PARKING METERS LIFE INSURANCE	106	139	300	154	205	277
42-34-50-5136	PARKING METERS RETIREMENT FUND	12,104	12,147	16,000	9,032	11,800	11,000
42-34-50-5138	PRKNG METERS UNIFORM ALLOWANCE	761	522	1,000	819	1,000	1,000
42-34-50-5152	PARKING METERS SOCIAL SECURITY	9,275	10,170	10,940	8,192	10,940	10,940
42-34-50-5216	PROFESSIONAL SERVICES	18,120	10,004	14,605	7,914	10,552	14,600
42-34-50-5220	PARKING LOT PLANTING SERVICES	17,469	11,454	15,600	15,025	15,600	15,600
42-34-50-5221	TELEPHONE EXPENSE	1,227	1,377	1,700	1,068	1,424	15,000
42-34-50-5250	PARKING METERS REPAIRS	2,326	1,499	2,000	1,236	1,500	1,000
42-34-50-5265	POLICE DEPT SERVICES	0	0	0	2,314	2,500	2,500
42-34-50-5310	PARKING METERS OFFICE SUPPLIES	1,420	2,251	2,500	745	1,000	2,200
42-34-50-5312	POSTAGE-PARKING METERS	3,105	5,238	3,000	2,857	3,200	3,200
42-34-50-5313	WORKER'S COMPENSATION INSURANC	1,623	890	3,000	0	2,500	2,500
42-34-50-5314	LIABILITY & PROPERTY INSURANCE	2,764	3,019	2,800	0	3,200	3,200
42-34-50-5340	OPERATING SUPPLIES-TICKETS	1,531	6,386	4,000	3,601	4,801	5,000
42-34-50-5341	VEHICLE SUPPLIES-FUEL	629	414	1,000	351	468	900
42-34-50-5351	VEHICLE/EQUIPMENT MAINT	0	79	300	30	40	300
42-34-50-5399	PARKING METERS MISC EXPENSES	1,468	1,120	500	350	466	500
42-34-50-5450	SUPPORT CONTRACTS	0	0	0	3,050	3,050	34,000
42-34-50-5870	OUTLAY-PARKING METERS	16,795	21,029	53,700	0	0	110,000
42-34-50-5950	TRANSFER TO GENERAL FUND	432,602	451,143	419,765	0	0	436,720
TOTAL		677,603	719,025	744,710	195,126	263,246	861,437

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CITY OF LAKE GENEVA
DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	2011 PROJECTED	--2012-- FINAL BUDGET
TOTAL		677,603	719,025	744,710	195,126	263,246	861,437
TOTAL FUND REVENUES & BEG. BALANCE		752,609	794,032	744,710	655,941	756,015	1,300,000
TOTAL FUND EXPENSES		677,603	719,025	744,710	195,126	263,246	861,437
FUND SURPLUS (DEFICIT)		75,006	75,007	0	460,815	492,769	438,563

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 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.

4811 INTEREST INCOME

Interest revenue from the collection agency that is split 50% with the City on payment of interest on overdue 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, assistant supervisor, partial (90%) Front Desk clerk and part time meter readers as well as one person from Police dispatch.

- 5132 PARKING METERS - HEALTH INSURANCE**
This Fund is allocated its proportionate share by a 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**
11.8% of the Parking Meter personnel wages for those eligible for retirement benefits. The non-union employees pay 50% of this through payroll deduction.
- 5138 PARKING METERS - UNIFORM ALLOWANCE**
Cost of uniforms and boots/shoes for Meter employees.
- 5152 PARKING METERS - SOCIAL SECURITY**
7.65% of wages.
- 5216 PROFESSIONAL SERVICES**
This covers online credit card fees as well as collection agency commissions.
- 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 plate checks 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 collections letters for unpaid parking meter tickets.
- 5313 WORKER'S COMPENSATION INSURANCE**
This fund is allocated its proportionate share.
- 5314 LIABILITY AND PROPERTY INSURANCE**
This fund is allocated its proportionate share.

- 5340 OPERATING SUPPLIES-TICKETS**
Cost of tickets.
- 5341 VEHICLE SUPPLIES- FUEL**
Gas, oil, fuel, etc. specific to the meter department vehicle.
- 5351 VEHICLE/EQUIPMENT MAINTENANCE**
Maintenance of vehicles and equipment specific to the meter department.
- 5399 PARKING METERS MISC EXPENSES**
Any expense not specified in any other category.
- 5450 SUPPORT CONTRACTS**
Cost of software annual support contracts for the Duncan handheld ticket writers.
- 5870 OUTLAY-PARKING METERS**
Replacement of meters and handhelds or other items that may be needed.
- 5950 TRANSFER TO GENERAL FUND**
Transfers to the General Fund for property tax relief.

FUND: IMPACT FEES CIP FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	2011 PROJECTED	--2012-- FINAL BUDGET
-----							0
BEGINNING BALANCE							
REVENUES							
45-00-00-4422	FIRE DEPT. IMPACT FEES	2,666	1,860	0	1,240	1,240	1,200
45-00-00-4452	PARK IMPACT FEES	2,078	1,530	0	18,470	18,470	1,000
45-00-00-4455	LIBRARY IMPACT FEES	11,840	12,000	0	6,080	6,080	4,800
45-00-00-4811	INTEREST EARNED	1,410	602	0	259	325	325
45-00-00-4910	APPLICATION OF PRIOR YEARS	0	0	0	0	0	0

TOTAL		17,994	15,992	0	26,049	26,115	7,325
TOTAL REVENUES:		17,994	15,992	0	26,049	26,115	7,325
EXPENSES							
45-00-00-5961	PARK IMPACT EXPENDITURES	7,589	19,317	0	0	0	0

TOTAL		7,589	19,317	0	0	0	0
TOTAL		7,589	19,317	0	0	0	0
EXPENSES							
45-22-00-5962	FIRE IMPACT EXPENDITURES	0	0	0	0	0	0
45-22-00-9055	REMODEL STATION #1 (CON'T.)	21,880	0	0	0	0	0

TOTAL		21,880	0	0	0	0	0
TOTAL		21,880	0	0	0	0	0
EXPENSES							
45-99-00-5960	LIBRARY IMPACT EXPENDITURES	5,309	8,382	0	4,514	5,000	0

TOTAL		5,309	8,382	0	4,514	5,000	0
TOTAL		5,309	8,382	0	4,514	5,000	0

TOTAL FUND REVENUES & BEG. BALANCE		17,994	15,992	0	26,049	26,115	7,325
TOTAL FUND EXPENSES		34,778	27,699	0	4,514	5,000	0
FUND SURPLUS (DEFICIT)		(16,784)	(11,707)	0	21,535	21,115	7,325

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.

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011		2012		
		2009-- ACTUAL	2010-- ACTUAL	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
BEGINNING BALANCE						0
REVENUES						
99-00-00-4111	GENERAL PROPERTY TAX LEVY	415,000	416,000	418,000	418,000	418,000
99-00-00-4354	LSTA GRANTS	600	0	0	0	0
99-00-00-4512	LIBRARY FINES AND FEES	25,182	25,346	24,000	19,646	24,000
99-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	0	0	0	0	0
99-00-00-4621	LIBRARY MISC. REVENUE	0	403	0	1,253	1,380
99-00-00-4731	KENOSHA COUNTY REVENUES	4,203	6,834	8,173	4,086	8,173
99-00-00-4732	RACINE COUNTY REVENUES	2,288	2,395	2,618	1,309	2,618
99-00-00-4733	WALWORTH COUNTY REVENUES	178,566	197,425	213,258	106,629	213,258
99-00-00-4734	WAUKESHA COUNTY REVENUES	81	97	38	19	38
99-00-00-4735	ROCK COUNTY (ARROWHEAD) REV.	172	186	251	125	250
99-00-00-4736	JEFFERSON COUNTY REVENUES	199	203	200	0	0
99-00-00-4811	INTEREST EARNED	752	0	2,000	0	900
99-00-00-4812	DIVIDEND INCOME	6,441	6,454	0	0	0
99-00-00-4814	PORTFOLIO GAINS/LOSSES	0	25,858	0	0	0
99-00-00-4892	DONATIONS	6,010	5,950	0	0	0
99-00-00-4900	PROCEEDS FROM BORROWING	0	0	0	0	7,782
99-00-00-4910	APPL. OF PR YR APPROPRIATIONS	0	0	24,479	0	0
TOTAL		639,494	687,151	693,017	551,067	676,399
TOTAL REVENUES:		639,494	687,151	693,017	551,067	676,399
EXPENSES						
99-00-00-5110	LIBRARY PAYROLL	347,213	359,463	368,176	257,436	353,300
99-00-00-5132	HEALTH/DENTAL INSURANCE	78,216	80,678	83,500	53,784	80,288
99-00-00-5134	LIFE INSURANCE	1,079	1,273	1,325	993	1,300
99-00-00-5136	RETIREMENT FUND	34,246	36,613	40,495	24,091	29,000
99-00-00-5137	LIBRARY DISABILITY PREMIUMS	690	718	850	535	718
99-00-00-5152	LIBRARY SOCIAL SECURITY	26,470	27,453	28,165	19,603	27,100
99-00-00-5211	GENERAL ADMIN EXPENSES	7,083	3,612	4,000	2,890	3,853
99-00-00-5221	LIBRARY TELEPHONE/PAGER	1,587	2,029	2,400	1,403	1,871
99-00-00-5222	LIBRARY UTILITIES	18,996	19,029	19,600	13,984	19,000
99-00-00-5250	LIBRARY BLDG REPAIR	22,108	23,653	24,000	13,618	18,157
99-00-00-5310	LIBRARY OFFICE SUPPLIES	3,045	2,934	2,850	3,197	3,500
99-00-00-5312	LIBRARY POSTAGE	605	674	825	460	700
99-00-00-5313	WORKERS COMP INSURANCE	817	1,029	1,326	0	1,400
99-00-00-5314	LIABILITY & PROPERTY INSURANCE	7,274	7,360	7,720	0	8,000
99-00-00-5332	STAFF CONTINUING EDUCATION	344	293	750	142	300
99-00-00-5350	LIBRARY MAINT SUPPLIES	0	0	0	0	1,366

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2009-- ACTUAL	--2010-- ACTUAL	BUDGETED	2011 9 MO. ACTUAL	PROJECTED	--2012-- FINAL BUDGET
EXPENSES							
99-00-00-5360	LIBRARY BLDG MAINT SERVICES	0	0	0	0	0	21,300
99-00-00-5399	MISCELLANEOUS	0	0	0	0	0	0
99-00-00-5410	LIBRARY ADULT MATERIALS	33,362	42,818	24,290	19,130	24,290	25,290
99-00-00-5411	LIBRARY YOUTH MATERIALS	10,951	32,286	11,770	5,918	11,770	12,770
99-00-00-5412	LIBRARY MAGAZINES & NEWSPAPERS	676	8,132	10,593	7,207	10,593	10,593
99-00-00-5413	LIBRARY REFERENCE MATERIALS	2,781	2,213	2,354	1,644	2,354	2,354
99-00-00-5414	LIBRARY NONPRINT MATERIALS	11,461	31,188	11,770	6,072	11,770	11,270
99-00-00-5415	LIBRARY PROGRAMS	0	0	0	0	0	0
99-00-00-5416	USE OF DONATED FUNDS	10,420	13,079	0	0	0	0
99-00-00-5510	LIBRARY SIRSI	15,751	18,276	18,800	13,465	18,800	18,800
99-00-00-5511	LIBRARY CIRCULATION SUPPLIES	1,944	2,356	2,950	1,576	2,950	3,278
99-00-00-5512	LIBRARY PROCESSING SUPPLIES	4,313	5,810	5,808	2,969	5,800	6,388
99-00-00-5514	LIBRARY COMPUTER HARDWARE	6,914	2,887	6,000	3,401	6,000	6,000
99-00-00-5515	LIBRARY COMPUTER SOFTWARE	2,237	50	3,000	0	3,000	3,000
99-00-00-5532	LIBRARY EQUIP LEASES & MAINT	9,021	9,303	9,700	7,533	9,700	10,700
99-00-00-5623	SHARED SAVINGS PRINCIPAL PYMT	0	0	0	0	362	1,475
99-00-00-5663	SHARED SAVINGS INTEREST PYMT	0	0	0	0	58	202
99-00-00-5780	LIBRARY CONTINGENCY	0	0	0	0	0	32,113
TOTAL		659,604	735,209	693,017	461,051	655,934	698,681
TOTAL		659,604	735,209	693,017	461,051	655,934	698,681
TOTAL REVENUES		639,494	687,151	693,017	551,067	676,399	698,681
TOTAL EXPENSES		659,604	735,209	693,017	461,051	655,934	698,681
SURPLUS (DEFICIT)		(20,110)	(48,058)	0	90,016	20,465	0
TOTAL FUND REVENUES & BEG. BALANCE		639,494	687,151	693,017	551,067	676,399	698,681
TOTAL FUND EXPENSES		659,604	735,209	693,017	461,051	655,934	698,681
FUND SURPLUS (DEFICIT)		(20,110)	(48,058)	0	90,016	20,465	0

PUBLIC LIBRARY

99 00-00

- 4111 GENERAL PROPERTY TAX LEVY**
The portion of the general tax levy that is allocated to the Library's operations budget.
- 4512 LIBRARY FINES & FEES**
Revenues generated from late fees for book returns and other materials.
- 4600 CASH DRAWER OVERAGES/UNDERAGES**
When the cash drawers are rarely under or over, the difference is booked here.
- 4621 LIBRARY MISCELLANEOUS REVENUES**
Revenues from other sources; includes room rentals, online payment convenience fees, etc.
- 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 ROCK COUNTY (ARROWHEAD) LIBRARY SYSTEM 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.
- 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**
Moneys received by the Library from outside entities to purchase books and other unrestricted purposes.
- 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**
This Fund is allocated its proportionate share by a premium rate for those employees who are covered by the City Plan.
- 5134 LIFE INSURANCE**
Any employee who has qualified for enrollment in the WRS retirement system also makes you eligible for life insurance.
- 5136 RETIREMENT**
Any employee who qualifies is automatically enrolled in the WRS retirement system. The City is charged one half of the 11.8% of the employees' salaries for this benefit. The employees pay the other half through payroll deductions.
- 5137 LIBRARY DISABILITY PREMIUMS**
Sun Life Insurance carries the City's disability insurance on full-time employees.
- 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**
Costs of building 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.
- 5350 LIBRARY MAINT SUPPLIES**
The cost of maintenance supplies, such as janitorial items, etc.
- 5360 LIBRARY BLDG MAINT SERVICES**
The maintenance services for the Library building that includes cleaning services, window cleaning, HVAC services, etc.
- 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**
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.
- 5623 SHARED SAVINGS PRINCIPAL PAYMENTS**
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 debt will be paid off in December of 2016.
- 5663 SHARED SAVINGS INTEREST PAYMENTS**
The interest payments corresponding to the principal account 5623. This debt will be paid off December of 2016.
- 5780 LIBRARY CONTINGENCY**
Funds budgeted for expenses that may arise that are not budgeted elsewhere. These funds can only be used with a Library Board Resolution to transfer the budget amounts.