

City of Lake Geneva



2014 BUDGET

Lake Geneva City Officials

Mayor James R. Connors

City Aldermen

1 st District	Gary Hougen	Ellyn Kehoe
2 nd District	Alan Kupsik	Jeff Wall
3 rd District	William Mott	Sturg Taggart
4 th District	Dennis Lyon	Sarah Hill

Administration

City Administrator Dennis Jordan
City Clerk Tim Neubeck
City Treasurer Teresa Klein
Municipal Judge Henry Sibbing
Police Chief Michael Rasmussen



City Comptroller Peg Pollitt
City Attorney Dan Draper
Building Inspector Ken Robers
Library Director Andrea Peterson
Fire Chief Brent Connelly

Mission

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.

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.



CITY OF LAKE GENEVA, WI

2014 Annual Budget Executive Summary

January 1 – December 31, 2014

To the Honorable Mayor and Members of the Common Council

Re: The Annual Budget Summary for Fiscal Year 2014

This Annual Operating Budget is intended to:

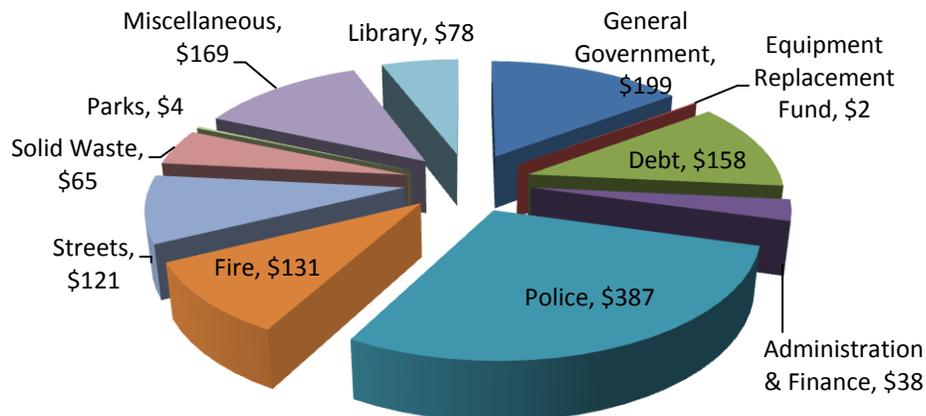
- Provide a basis of accountability to the taxpayers for the investment of their tax dollars
- Reflect Common Council policies as the elected representatives of the citizens of Lake Geneva
- Serve as an operating plan for the new fiscal year, and
- Provide fiscal policy direction to the City staff

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 2013 was \$224,400. The following chart illustrates where the City of Lake Geneva tax dollars went in 2013:

Example: Assessed Value: \$224,400

Total Tax Bill \$ 5,300 (\$23.62 per \$1,000 of assessed value)
City Portion of Tax Bill \$ 1,355 (\$ 6.04 per \$1,000 of assessed value)





<p><u>Police</u> \$366.00 Encompasses all the expenditures for police operations including the salary and benefits of Police Officers, Command Staff, Dispatchers, and Community Service Officers.</p>	<p><u>Streets</u> \$145.00 Includes all expenses for street and storm sewer repair, leaf pick-up, snow plowing, sidewalk repair and related services.</p>
<p><u>General Government</u> \$254.00 Encompasses expenditures for the Mayor and Council, Municipal Court, City Clerk, City Attorney, health insurance, property insurance, and the cost of funding elections.</p>	<p><u>Library</u> \$59.00 Provides for the funds necessary for the contracted garbage pick-up and recycling services.</p>
<p><u>Miscellaneous</u> \$99.00 Includes the City Hall Building, Building and Zoning, Emergency Management, Traffic Control, Leisure Activities, and Conservation and Development.</p>	<p><u>Administration and Finance</u> \$51.00 Accounts for the salary, benefits and operational costs of the City Administrator, Assessor and Finance Department.</p>
<p><u>Debt</u> \$147.00 Accounts for all of the general fund debt for major capital projects and equipment.</p>	<p><u>Parks</u> \$21.00 All expenses related to the care and maintenance of the parks and trail system.</p>
<p><u>Fire</u> \$137.00 Accounts for all the expenditures of the fire department including prevention activities and fire suppression.</p>	<p><u>Capital Replacements</u> \$13.00 Funding for the replacement of City Police Department vehicles.</p>

Levy Rate

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 and 2011, the City levy rate is 5.51. In 2012 the Levy Rate was 5.7. In 2013 the Levy Rate is 5.90. In 2012 the City's assessed value decreased approximately 7%. In order to raise the needed amount of tax revenue, the Levy Rate was increased to compensate for the lower assessed value. The City's portion of the tax bill was very near the same as it was in 2012.

The year 2013 saw some sectors of the economy recovering, but not new home construction. 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 not increase the levy for 2014. City staff was requested



to hold their budgets to the same level they had budgeted in 2013. The outlook for 2014 is more encouraging than it was at the beginning of 2013.

There are several factors that will contribute to make 2014 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, 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 is slowly improving as is new residential development. This past year the City issued a total of 20 new residential permits to date. Although, residential construction has remained slow in Walworth County, we are hopeful that the market will continue to improve in the City for 2014. The City expects residential property value recovery to be moderate over the next few years. The City currently has approximately 900 planned units available for residential development. The City’s assessed value decreased by 3 percent to \$1,097,758,600 in 2013.

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. The new TJ Maxx, Jo-Ann Fabrics, Kay Jewelers, Rue 21, Great Clips and the Davita Dialysis Center were completed in 2014 along Edwards Boulevard between the Home Depot and Target stores. The value of the development at build out is over \$7,000,000.

TOP TEN TAXPAYERS

<u>Top Taxpayers</u>	<u>Equalized Value</u>
Geneva Square	\$ 16,021,409.75
Wal-Mart	\$ 14,434,782.61
Home Depot	\$ 9,442,248.57
Target	\$ 9,332,454.98
Kocourek Property Holdings	\$ 8,096,179.18
Residential	\$ 7,727,492.31
Ridges	\$ 7,111,550.29
Residential	\$ 6,979,907.77
AEI (Best Buy)	\$ 6,659,639.88
Southwind Prairie II LLC	<u>\$ 6,650,197.63</u>
Total:	<u>\$92,455,862.97</u>

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

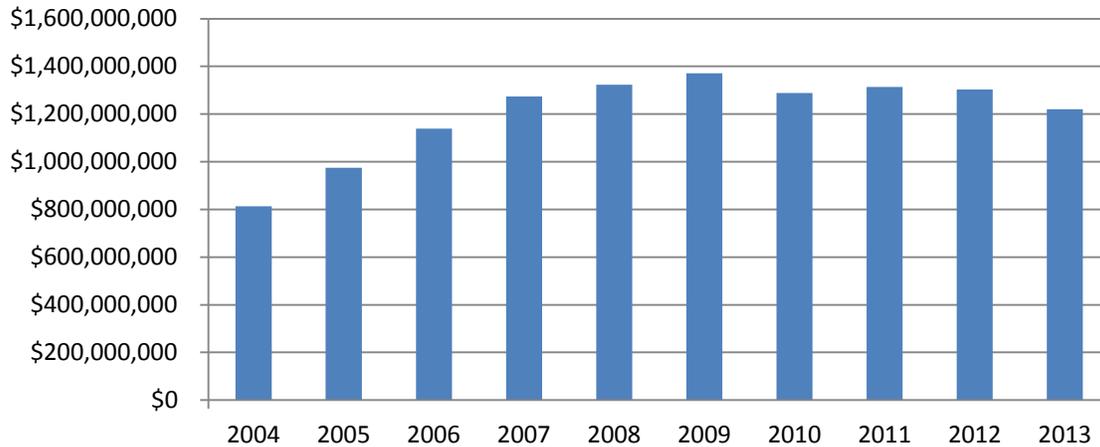
2013 City of Lake Geneva Equalized Values

The City’s equalized value in 2013 was \$1,220,108,300. Overall, equalized values decreased slightly by 7 percent from 2013 to 2012. Residential values were also down 8 percent from the



2012 values. Commercial properties declined by 6 percent and manufacturing values had a 0 percent change. The City's Equalized Values are expected to rise moderately in 2014.

City of Lake Geneva Equalized Values



State of Wisconsin Shared Revenue and Connecting Highway Payments

This year we are expecting to receive \$852,867 in total state aid payments from the State of Wisconsin. This includes shared revenue (\$107,217), general transportation aid (\$729,650), and exempt computer aid (\$16,000).

Expenditure Restraint Program

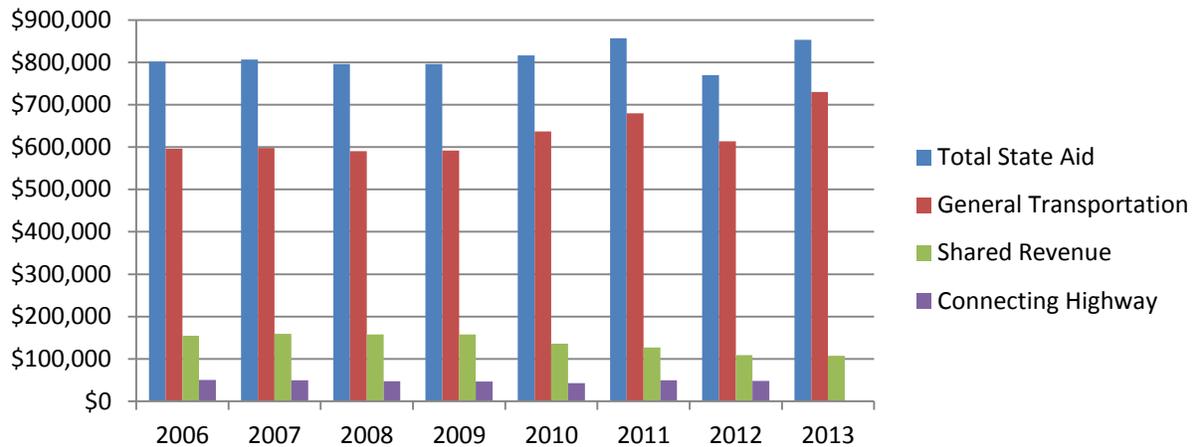
The City of Lake Geneva will not receive an Expenditure Restraint payment in 2014. The City received \$1,460 in 2013.

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 2014.



City of Lake Geneva State Aid



OTHER REVENUES

Hotel/Motel Room Tax

The 2014 budget shows no change in the Hotel/Motel tax revenue. Vacancy rates have stabilized and the City expects 2014 will be similar to 2013. The current tax rate of 5 percent is expected to bring in a total of \$470,000 to the City’s coffers. Of this revenue, \$100,000 will be provided to the Chamber of Commerce for the promotion of tourism.

Building Permits

Building permits are expected to show a moderate increase in 2014.

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. During budget deliberations, the Council indicated a desire to fund an equipment replacement fund with some of the parking revenue. The Common Council voted to implement a parking station system in 2013, which 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 2014 Proposed Budget Overview

The proposed budget attempts to address the rising demand for services, and increasing costs for a zero percent increase in the property tax rate for the City portion of the tax bill.

- The City’s undesignated reserve fund is \$2,250,087 as of the December 31, 2012 audit.

Residential property values comprise approximately 66 percent of total property values for 2012, while commercial and manufacturing property comprises approximately 31 and 1.6 percent of total equalized property values, respectively.

General Fund Quick Facts:

	<u>'13 Budget</u>	<u>'14 Budget</u>	<u>% Change</u>
Expenditures:	\$8,028,470	\$8,317,172	3%
Revenues:	\$8,028,470	\$8,317,172	3%

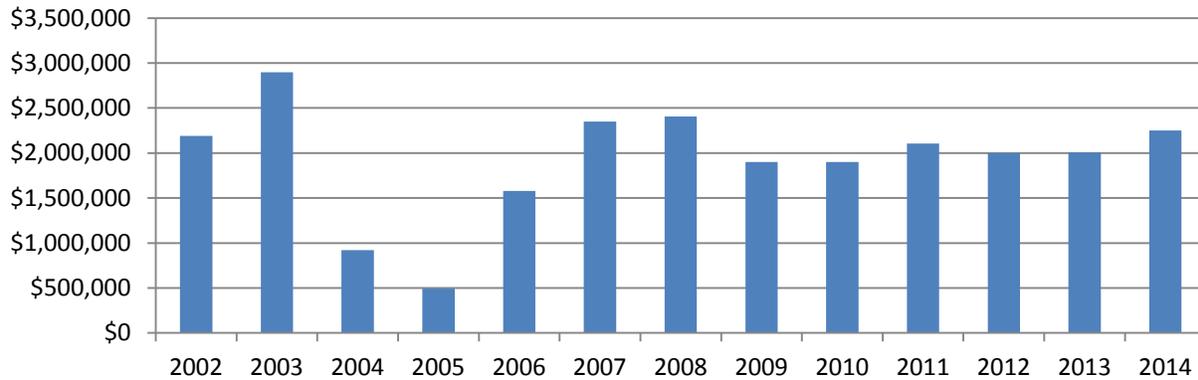
Summary

The City continues to closely evaluate all expenditures, resulting in a 3 percent 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 \$2.25 million in the General Fund Reserve. This is 27 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

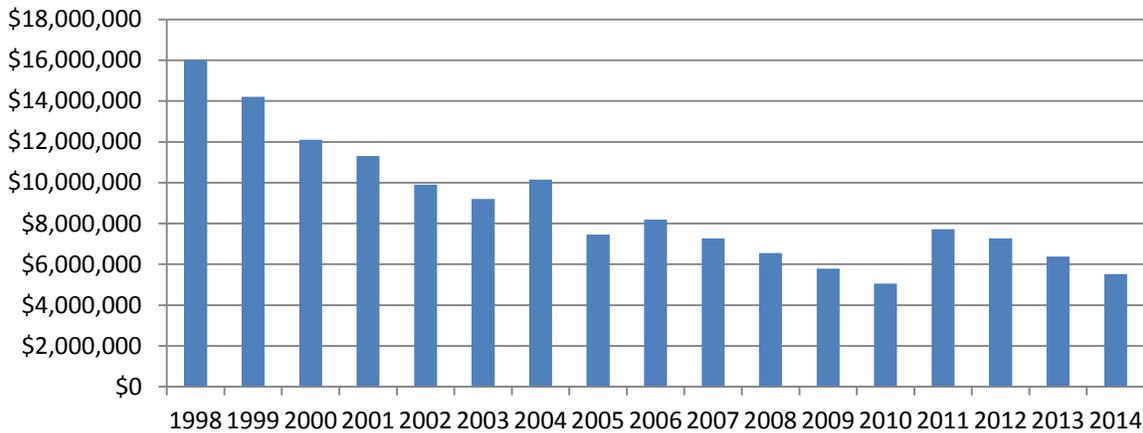
Operations costs in the General Fund Budget have remained under control over the past two years. The major drivers of every operational budget are personnel costs, including health insurance increases. Over the last two years the City has been forced to absorb increased retirement contributions as the 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 2012 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 percent of its capacity. Bond payments at that time averaged \$2,350,000 annually. Currently, the City’s GO Debt is \$5,525,000. The City’s debt payments for principal and interest in 2014 will be \$1,035,925.50. The \$5,525,000 is 4.33% of the City’s borrowing capacity. If the City needs to borrow for capital projects, it has the capacity to do so.

Debt Balance 1998-2014



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 2017 unless the Council decides to close it sooner.

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.

2014 Proposed TIF Projects:

Beach District:

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

White River Canal District:

Flat Iron Park	\$ 160,000
----------------	------------

2014 Annual Budget Summary



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

Non-Specific Area TID Projects:

Traffic Signals	\$ 471,000
Park Building Upgrades	\$ 50,000
Tree Planting	\$ 140,000

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 a reasonable tax rate for the citizens of Lake Geneva.

A handwritten signature in cursive script that reads "Dennis E. Jordan".

Dennis E. Jordan
City Administrator

CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011--	--2012--	----- 2013 -----		--2014--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
BEGINNING BALANCE							0
GENERAL GOVERNMENT REVENUES							
11-00-00-4111	GENERAL PROPERTY TAXES	4,466,490	4,608,971	4,609,000	4,609,000	4,609,000	4,640,141
11-00-00-4113	OMITTED & MISC TAX REVENUE	1,234	0	0	0	0	0
11-00-00-4114	MOBILE HOME PARK FEES	4,223	4,337	4,000	4,597	4,597	4,400
11-00-00-4121	ROOM TAX	437,521	492,494	400,000	301,570	420,000	420,000
11-00-00-4122	SALES TAX DISCOUNT	332	453	350	281	350	350
11-00-00-4131	TAXES FROM WATER UTILITY	277,643	311,682	275,000	231,152	311,678	300,000
11-00-00-4180	INT & PENALTY ON TAXES	1,014	1,200	900	980	980	900
11-00-00-4181	ROOM TAX LATE FEES	5,000	150	0	0	0	0
11-00-00-4182	ROOM TAX INTEREST	7,792	265	0	10	10	0
11-00-00-4262	SPEC. ASSMTS-CURE & GUTTER	10,212	7,440	1,582	10,310	1,800	1,585
11-00-00-4340	MUNICIPAL RECYCLING GRANT	23,828	23,851	23,500	23,883	23,883	23,500
11-00-00-4341	STATE SHARED REVENUE	126,129	107,759	107,887	17,643	109,152	107,217
11-00-00-4343	EXPENDITURE RESTRAINT PROGRAM	0	7,491	1,460	0	1,460	0
11-00-00-4353	STATE AID FOR HIGHWAYS	729,378	661,425	715,055	357,332	715,055	729,650
11-00-00-4354	OTHER STATE GRANTS	0	53,732	0	0	0	0
11-00-00-4360	PYMT MUNI SERVICES-CONSERVATN	3,575	3,315	3,300	3,161	3,161	3,000
11-00-00-4361	STATE COMPUTER AID	18,495	18,976	16,000	0	16,000	16,000
11-00-00-4362	AIDS IN LIEU OF TAXES-PILOT	27,000	28,000	27,000	0	27,000	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	55,378	0	0	0	0	0
11-00-00-4410	LIQUOR & MALT BEVERAGE LICENSE	30,455	32,280	30,000	31,363	31,500	31,000
11-00-00-4411	OPERATOR LICENSES	13,755	14,500	13,000	15,520	15,700	14,000
11-00-00-4412	OTHER BUS LIC-CIG,MILK,VID,ETC	16,320	21,970	18,000	23,140	23,140	20,000
11-00-00-4413	BUS PERMITS-SELLERS,ALARM,ROOM	1,870	5,520	4,500	5,165	5,165	4,800
11-00-00-4415	CABLE TV FRANCHISE FEES	105,792	112,201	105,000	57,129	114,000	110,000
11-00-00-4420	NONBUS LIC-DOGS/CATS	659	1,055	400	1,604	400	400
11-00-00-4425	OTHER LICENSES & FEES	5,015	5,175	5,000	4,995	4,995	5,000
11-00-00-4490	WORK PERMITS	497	590	500	500	500	500
11-00-00-4495	OTHER PERMITS	2,240	3,070	2,200	2,340	2,340	2,200
11-00-00-4510	ANNEXATION FILING FEES	0	600	0	200	200	0
11-00-00-4522	RESTITUTION	160	12	0	10,068	10,068	100
11-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	5	1	0	(6)	(6)	0
11-00-00-4610	GENERAL GOV'T MISC REVENUE	17,262	2,350	2,000	3,449	3,500	2,500
11-00-00-4611	SPECIAL ASSMT LETTERS FEES	5,600	7,175	5,500	8,575	9,500	7,000
11-00-00-4690	MISCELLANEOUS SALES	51	38	0	523	523	0
11-00-00-4730	DONATIONS	1	4,924	0	0	0	0
11-00-00-4811	INTEREST INCOME	6,690	9,154	5,500	4,827	5,500	5,500
11-00-00-4812	A/R FINANCE CHARGES	944	845	800	515	600	600

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
GENERAL GOVERNMENT REVENUES							
11-00-00-4813	INTEREST ON SPECIAL ASSESSMENT	965	(302)	575	2,223	575	575
11-00-00-4819	DISCOUNTS EARNED	389	676	300	259	300	300
11-00-00-4830	SALE OF CITY EQUIPMENT	0	23,173	0	0	0	0
11-00-00-4832	SALE OF CITY REAL ESTATE	0	300,000	0	1,500	1,500	0
11-00-00-4835	RENT DONATIONS	351	476	225	301	301	275
11-00-00-4840	INSURANCE REIMBURSEMENTS	18,191	2,588	3,000	7,928	10,000	3,000
11-00-00-4845	INSURANCE REBATE-LEAGUE	5,068	3,203	3,000	8,714	8,714	4,000
11-00-00-4851	OTHER PARK DONATIONS	0	0	0	0	0	0
11-00-00-4900	PROCEEDS FROM BORROWING	5,278	0	0	0	0	0
11-00-00-4910	APPL.-PRIOR YRS. APPROPRIATION	0	0	0	0	0	101,300
11-00-00-4922	TID ADMIN REIMBURSEMENT	0	0	20,000	0	0	20,000
11-00-00-4930	TRANSFER FROM LAKEFRONT	394,920	439,333	406,986	0	0	416,503
11-00-00-4950	REVENUE FROM PARKING FUND	475,584	500,373	560,462	0	495,150	550,589
TOTAL		7,306,306	7,825,521	7,374,982	5,752,251	6,991,291	7,576,885
TOTAL REVENUES: GENERAL GOVERNMENT		7,306,306	7,825,521	7,374,982	5,752,251	6,991,291	7,576,885
MUNICIPAL COURT REVENUES							
11-12-00-4510	COURT PENALTIES & FINES	140,039	136,365	125,000	75,640	95,000	100,000
11-12-00-4513	PARKING CITATION COLLECTIONS	14,500	13,667	13,000	16,222	14,500	14,500
11-12-00-4514	COURT CITATION COLLECTN-STARK	2,875	1,856	1,500	701	400	900
11-12-00-4640	REIMBURSEMENTS BY DEFENDANTS	254	450	300	175	200	250
11-12-00-4811	MUNICIPAL CT INTEREST INCOME	2,202	1,745	1,500	1,039	1,110	0
TOTAL		159,870	154,083	141,300	93,777	111,210	115,650
TOTAL REVENUES: MUNICIPAL COURT		159,870	154,083	141,300	93,777	111,210	115,650
POLICE REVENUES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. BUDGETED	----- 2013 9 MO. ACTUAL	----- PROJECTED	----- 2014-- FINAL BUDGET
POLICE							
11-21-00-4352	LAW ENFORCEMENT TRAINING AIDS	4,860	3,960	4,500	3,840	4,500	4,480
11-21-00-4353	FEDERAL GRANTS & REIMBURSEMENT	56,610	0	0	0	0	0
11-21-00-4354	STATE GRANTS & REIMBURSEMENTS	92,198	5,542	0	5,697	0	7,500
11-21-00-4620	SEIZURES	1,074	6,593	0	12,783	0	7,000
11-21-00-4621	POLICE-MISCELLANEOUS REVENUE	1,172	1,358	1,200	1,653	1,200	1,300
11-21-00-4622	WAGE REIMBURSEMENTS	114,955	104,298	58,998	52,584	58,998	58,998
11-21-00-4623	MISCELLANEOUS TAXABLE REVENUES	34	44	50	37	50	50
11-21-00-4625	VEHICLE LOCKOUT FEE	4,613	4,650	5,000	4,095	5,000	5,200
11-21-00-4626	BLOOD DRAW REIMBURSEMENT	0	874	1,840	1,224	1,840	975
11-21-00-4730	DONATIONS	6,653	50	2,000	0	2,000	2,000
11-21-00-4735	COMMUNICATIONS REIMB-FIRE DEPT	34,500	34,500	34,500	34,500	34,500	35,384
11-21-00-4737	SOFTVEST DONATIONS/GRANTS	0	440	0	0	0	4,550
11-21-00-4830	SALE OF POLICE EQUIPMENT	0	0	0	0	16,000	1,000
11-21-00-4831	SALE OF 1033 PROPERTY	0	0	0	0	0	0
TOTAL		316,669	162,309	108,088	116,413	124,088	128,437
TOTAL REVENUES: POLICE		316,669	162,309	108,088	116,413	124,088	128,437
FIRE REVENUES							
11-22-00-4340	EMS PROVIDER SUPPORT-ACT 102	4,770	4,976	4,500	5,168	0	4,500
11-22-00-4342	FIRE DUES FROM STATE	37,410	41,289	41,000	38,978	0	38,000
11-22-00-4354	STATE GRANTS & REIMBURSEMENTS	518	0	0	0	0	0
11-22-00-4471	FIRE DEPT BURNING PERMIT	615	830	500	1,170	0	1,000
11-22-00-4610	MISCELLANEOUS REVENUE	0	5,093	500	3,512	0	3,500
11-22-00-4620	FIRE WAGE INCOME	102	0	0	0	0	0
11-22-00-4622	EMS WAGE INCOME	3,500	0	0	0	0	0
11-22-00-4623	INSPECTION FEES	24,342	51,648	38,000	31,380	0	42,000
11-22-00-4624	FIRE/EMS BILLING REVENUE	157,594	202,207	152,000	142,521	0	190,000
11-22-00-4625	PLAN REVIEW/SPRINKLER SYSTEMS	29,365	15,665	15,000	27,845	0	18,000
11-22-00-4730	TOWNSHIPS FIRE SERVICES	44,500	51,500	42,000	47,842	0	50,000
11-22-00-4811	INTEREST	432	0	0	396	0	0
11-22-00-4830	SALE OF FIRE DEPT EQUIPMENT	96,895	0	0	0	0	0
11-22-00-4851	FIRE DEPT DONATIONS	1,725	6,525	500	5,925	0	500
11-22-00-4855	DONATIONS-CPR CLASSES	2,060	1,375	0	910	0	0
TOTAL		403,828	381,108	294,000	305,647	0	347,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
TOTAL REVENUES: FIRE		403,828	381,108	294,000	305,647	0	347,500
BUILDING & ZONING REVENUES							
11-24-00-4430	BUILDING PERMITS	38,948	56,368	50,000	98,204	100,000	75,000
11-24-00-4431	ELECTRICAL PERMITS	9,919	14,842	10,000	16,831	18,000	13,000
11-24-00-4432	PLUMBING PERMITS	8,651	11,814	10,000	14,857	16,000	12,000
11-24-00-4433	OTHER PERMITS	14,986	15,264	12,000	29,343	31,000	15,000
11-24-00-4440	ZONING PERMITS & FEES	14,550	18,380	14,000	16,768	17,000	15,000
11-24-00-4630	TRASH PICK-UP REVENUE	60	50	100	50	50	50
TOTAL		87,114	116,718	96,100	176,053	182,050	130,050
TOTAL REVENUES: BUILDING & ZONING		87,114	116,718	96,100	176,053	182,050	130,050
EMERGENCY MGMT REVENUES							
11-29-00-4353	FEDERAL GRANTS	5,000	0	0	0	0	0
11-29-00-4354	STATE GRANTS	10,221	0	0	10,165	10,165	0
TOTAL		15,221	0	0	10,165	10,165	0
TOTAL REVENUES: EMERGENCY MGMT		15,221	0	0	10,165	10,165	0
STREET DEPARTMENT REVENUES							
11-32-10-4630	MISC STREET DEPT REVENUE	2,900	100	0	7,139	7,139	0
11-32-10-4644	WEED CUTTING	3,216	25,668	5,000	14,671	14,671	10,000
TOTAL		6,116	25,768	5,000	21,810	21,810	10,000
SNOW & ICE							
11-32-12-4631	SNOW & ICE CONTROL	2,275	10,436	3,000	11,429	11,500	8,000
TOTAL SNOW & ICE		2,275	10,436	3,000	11,429	11,500	8,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
STREET DEPARTMENT							
TREE & BRUSH							
11-32-13-4644	BRUSH PICKUP CHARGES	4,611	0	0	48	48	0
11-32-13-4681	SALE OF TREES	0	0	0	0	0	0
11-32-13-4851	DONATIONS TO TREE PROGRAM	1,125	0	0	100	100	0
TOTAL TREE & BRUSH		5,736	0	0	148	148	0
TOTAL REVENUES: STREET DEPARTMENT		14,127	36,204	8,000	33,387	33,458	18,000
TRAFFIC CONTROL REVENUES							
11-34-10-4639	CAR TOWING REIMBURSEMENTS	2,810	1,656	2,000	1,740	1,800	1,500
TOTAL		2,810	1,656	2,000	1,740	1,800	1,500
TOTAL REVENUES: TRAFFIC CONTROL		2,810	1,656	2,000	1,740	1,800	1,500
PARKS REVENUES							
11-52-00-4674	PARK APPLICATION FEE	575	825	600	700	750	650
11-52-00-4675	PARK USE FEES	2,820	3,975	3,400	3,489	3,500	3,500
TOTAL		3,395	4,800	4,000	4,189	4,250	4,150
TOTAL REVENUES: PARKS		3,395	4,800	4,000	4,189	4,250	4,150
CONSERVATION/DEVELOPMENT REVENUES							
11-70-00-4721	HISTORIC PRESERVATION DONATION	325	15	0	0	0	0
11-70-00-4723	HISTORIC PLAQUE REIMBURSEMENTS	510	360	0	125	125	0
TOTAL		835	375	0	125	125	0
TOTAL REVENUES: CONSERVATION/DEVELOPMENT		835	375	0	125	125	0
GENERAL GOVERNMENT EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
GENERAL GOVERNMENT							
11-10-00-5133	LIFE INSURANCE POLICY FEES	1,714	1,787	1,900	1,381	1,660	1,750
11-10-00-5139	HOLIDAY APPRECIATION	0	0	0	0	0	0
11-10-00-5154	UNEMPLOYMENT COMPENSATION	22,945	17,946	18,000	8,067	15,000	16,000
11-10-00-5214	LABOR NEGOTIATIONS	0	0	0	400	400	0
11-10-00-5216	OFFICIAL MAP	0	0	0	0	0	2,595
11-10-00-5245	EXPENSES SUBJECT TO INS CLAIM	14,764	4,971	5,000	752	4,000	5,000
11-10-00-5314	OFFICIAL PUBLICATIONS & NOTICE	18,298	12,671	15,000	5,434	10,000	14,000
11-10-00-5315	PUBLICATION FEES REIMBURSABLE	1,677	2,220	2,000	1,896	2,200	2,500
11-10-00-5316	RECORDING FEES	90	180	150	35	150	150
11-10-00-5398	BANK CHARGES	8,884	8,684	3,000	2,410	3,000	500
11-10-00-5399	GENERAL GOV'T MISC EXPENSES	34	2,644	750	0	750	750
11-10-00-5730	SPECIAL LITIGATIONS	3,856	0	0	0	0	0
11-10-00-5740	PERSONAL PROPERTY WRITEOFFS	21,211	2,533	2,000	0	2,000	2,000
11-10-00-5741	ILLEGAL TAXES & REFUNDS	0	0	0	60,565	60,565	0
11-10-00-5742	P.P. WRITE-OFFS REIMBURSED	0	0	0	(215)	(215)	0
11-10-00-5780	CONTINGENCY ACCOUNT	0	0	50,000	0	50,000	157,710
11-10-00-5910	PURCHASE OF REAL ESTATE	0	0	0	0	0	0
11-10-00-5940	TRANSFER TO CAPITAL FUND	0	106,298	0	0	0	0
TOTAL		93,473	159,934	97,800	80,725	149,510	202,955
INSURANCE							
11-10-10-5509	INS REIMB-OTHER DEPTS	(85,051)	(90,395)	(90,000)	(67,817)	(90,000)	(90,000)
11-10-10-5512	GENERAL LIABILITY INSURANCE	133,909	138,972	142,000	108,121	142,000	154,500
11-10-10-5513	BOILER & MACHINERY INS	0	0	0	0	0	0
11-10-10-5516	WORKERS COMPENSATION	119,126	131,261	138,000	102,851	138,000	150,000
TOTAL INSURANCE		167,984	179,838	190,000	143,155	190,000	214,500
HEALTH & OTH BENEFITS							
11-10-20-5111	HEALTH & DENTAL REIMBURSABLE	(440,146)	(456,291)	(450,000)	(385,996)	(529,900)	(600,000)
11-10-20-5132	HEALTH AND DENTAL ADMIN CHGS	425,386	468,896	520,000	303,082	520,000	591,000
11-10-20-5133	HEALTH AND DENTAL CLAIMS	1,329,985	1,047,243	1,050,000	553,653	1,150,000	1,175,000
11-10-20-5134	DISABILITY PREMIUMS CITY	9,528	9,430	10,000	7,738	10,000	10,000
11-10-20-5135	EAP PROGRAM	3,750	3,750	3,900	2,812	3,750	3,900
11-10-20-5152	OPT OUT SOCIAL SECURITY EXP	3,808	4,686	4,700	3,867	5,050	2,000
TOTAL HEALTH & OTH BENEFITS		1,332,311	1,077,714	1,138,600	485,156	1,158,900	1,181,900
TOTAL GENERAL GOVERNMENT		1,593,768	1,417,486	1,426,400	709,036	1,498,410	1,599,355
COMMON COUNCIL EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
COMMON COUNCIL							
11-11-00-5114	COUNCIL SALARIES	28,000	27,875	28,000	21,538	28,000	29,307
11-11-00-5120	PART TIME WAGES	1,692	1,320	1,500	627	1,200	1,404
11-11-00-5152	COUNCIL SOCIAL SECURITY	2,271	2,233	2,260	1,695	2,230	2,350
11-11-00-5214	VIDEOTAPING EXPENSES	0	0	0	126	126	0
11-11-00-5320	COUNCIL WIS LEAGUE MEMBERSHIP	3,932	3,774	3,846	3,845	3,845	3,705
11-11-00-5331	COUNCIL MEALS & LODGING	0	154	0	0	0	0
11-11-00-5332	COUNCIL CONFERENCES & SCHOOL	120	263	500	291	300	500
11-11-00-5399	COUNCIL MISCELLANEOUS EXPENSES	7,190	62	1,000	182	200	1,000
TOTAL		43,205	35,681	37,106	28,304	35,901	38,266
TOTAL COMMON COUNCIL		43,205	35,681	37,106	28,304	35,901	38,266
MUNICIPAL COURT EXPENSES							
11-12-00-5114	MUNICIPAL COURT SALARIES	13,499	13,500	13,500	10,384	13,500	13,500
11-12-00-5120	MUNICIPAL COURT WAGES-CLERK	47,654	39,881	44,972	25,932	35,500	38,964
11-12-00-5125	MUNICIPAL CT OVERTIME	120	544	0	0	0	0
11-12-00-5133	INSURANCE DEDUCTIBLE REIMB	0	0	150	0	0	0
11-12-00-5134	MUNICIPAL CT LIFE INSURANCE	96	74	100	73	100	115
11-12-00-5136	MUNICIPAL CT RETIREMENT FUND	5,622	4,087	4,300	3,372	4,300	2,495
11-12-00-5152	MUNICIPAL CT SOCIAL SECURITY	4,612	4,124	4,475	2,778	3,750	4,015
11-12-00-5214	COLLECTION FEES	1,455	1,114	1,500	1,131	1,667	1,500
11-12-00-5221	MUNICIPAL CT TELEPHONE	1,554	1,313	1,700	789	1,263	1,300
11-12-00-5290	CARE OF PRISONERS	4,005	2,040	1,750	555	1,000	1,500
11-12-00-5310	MUNICIPAL CT OFFICE SUPPLIES	790	641	600	187	790	700
11-12-00-5312	POSTAGE-MUNICIPAL COURT	692	685	1,000	311	468	750
11-12-00-5330	MUNICIPAL CT TRAVEL-MILEAGE	333	408	590	0	325	475
11-12-00-5331	MUN CT-MEALS & LODGING	632	419	725	70	525	735
11-12-00-5332	MUN CT CONFERENCES & SCHOOL	1,050	1,025	1,055	1,025	1,025	1,025
11-12-00-5340	OPERATING SUPPLIES-CITATIONS	0	325	410	0	0	0
11-12-00-5361	EQUIPMENT MAINT SERVICE COSTS	590	3,847	5,138	4,962	5,138	5,138
11-12-00-5381	MUNICIPAL COURT OPERATIONS	750	6,413	3,860	2,019	3,500	3,750
11-12-00-5399	MUNICIPAL CT MISCELLANEOUS EXP	0	7	100	0	100	100
TOTAL		83,454	80,447	85,925	53,588	72,951	76,062
TOTAL MUNICIPAL COURT		83,454	80,447	85,925	53,588	72,951	76,062
LEGAL EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
LEGAL							
11-13-00-5113	CITY ATTORNEY SALARY	64,000	64,640	64,640	49,723	64,640	64,640
11-13-00-5115	LABOR NEGOTIATIONS	0	0	0	0	0	0
11-13-00-5134	CITY ATTORNEY LIFE INSURANCE	346	340	350	278	325	350
11-13-00-5136	CITY ATTORNEY RETIREMENT FUND	7,038	4,557	4,525	3,480	4,525	5,010
11-13-00-5152	CITY ATTORNEY SOCIAL SECURITY	4,904	4,954	4,945	3,803	4,945	4,945
11-13-00-5310	CITY ATTORNEY OFFICE SUPPLIES	0	0	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	0	198	300	276	300	300
11-13-00-5332	CITY ATTORNEY SCHOOL/CONFER	0	75	500	275	275	500
11-13-00-5399	CITY ATTORNEY MISC EXPENSES	0	0	300	123	200	300
TOTAL		76,288	74,764	75,660	57,958	75,210	76,145
OUTSIDE LEGAL FEES							
11-13-10-5214	OUTSIDE ATTORNEYS FEES	23,232	29,165	35,000	13,907	17,000	20,000
TOTAL OUTSIDE LEGAL FEES		23,232	29,165	35,000	13,907	17,000	20,000
TOTAL LEGAL		99,520	103,929	110,660	71,865	92,210	96,145
CITY ADMINISTRATION EXPENSES							
MAYOR							
11-14-10-5114	MAYOR SALARY	6,000	6,000	6,000	4,615	6,000	6,561
11-14-10-5152	MAYOR SOCIAL SECURITY	459	459	460	353	460	502
11-14-10-5331	MAYOR MEALS, LODGING, ETC	145	0	100	0	0	100
11-14-10-5399	MAYOR MISC EXPENSE	209	259	500	277	500	500
TOTAL MAYOR		6,813	6,718	7,060	5,245	6,960	7,663
CITY ADMINISTRATOR							
11-14-20-5110	CITY ADMINISTRATOR SALARY	91,293	93,119	93,119	71,640	93,119	94,981
11-14-20-5134	CITY ADMIN LIFE INSURANCE	669	676	725	0	0	650
11-14-20-5136	CITY ADMIN RETIREMENT	8,757	5,494	6,193	4,764	6,193	6,650
11-14-20-5152	CITY ADMIN SOCIAL SECURIT	7,113	7,270	7,124	5,480	7,125	7,266
11-14-20-5310	CITY ADMIN OFFICE SUPPLIES	54	63	100	129	130	1,050
11-14-20-5324	DUES, BOOKS, & PUBLICATIONS	305	461	450	414	450	450
11-14-20-5330	CITY ADMIN TRAVEL-MILEAGE	1,314	955	1,500	780	1,400	1,500
11-14-20-5331	CITY ADMIN MEALS/LODGING	406	376	500	403	500	500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	-----2013----- BUDGETED	2013 9 MO. ACTUAL	-----2014----- PROJECTED	--2014-- FINAL BUDGET
CITY ADMINISTRATION							
EXPENSES							
CITY ADMINISTRATOR							
11-14-20-5332	CITY ADMIN CONFR/SCHOOLS	965	205	900	655	900	900
11-14-20-5399	CITY ADMIN MISC EXPENSE	0	0	0	26	26	20,000
TOTAL CITY ADMINISTRATOR		110,876	108,619	110,611	84,291	109,843	133,947
CITY CLERK							
11-14-30-5110	CITY CLERK SALARY	51,776	51,000	51,000	39,235	49,000	53,275
11-14-30-5111	DEPUTY CLERK/TREASURER WAGES	36,869	37,061	36,908	28,938	36,908	40,000
11-14-30-5120	CITY CLERK STAFF WAGES	2,957	3,022	3,023	2,373	3,023	3,332
11-14-30-5126	CITY HALL SEASONAL WAGES	2,524	852	2,000	572	1,500	6,000
11-14-30-5133	INS DEDUCTIBLE REIMBURSE	0	150	150	0	150	0
11-14-30-5134	CITY CLERK LIFE INSURANCE	320	317	325	260	325	325
11-14-30-5136	CITY CLERK RETIREMENT FUND	9,608	7,809	8,705	6,793	8,600	6,765
11-14-30-5152	CITY CLERK SOCIAL SECURITY	7,251	7,095	7,110	5,426	7,000	7,850
11-14-30-5190	POLL WORKERS FEES	2,910	9,851	5,500	2,610	2,610	9,000
11-14-30-5218	MUNICIPAL CODIFICATION	2,315	2,649	3,000	4,814	4,815	4,815
11-14-30-5310	CITY CLERK OFFICE SUPPLIES	202	1,076	750	287	1,387	2,050
11-14-30-5311	BALLOTS/OTHER ELECTION EXPENSE	4,041	3,885	4,000	1,767	3,300	3,750
11-14-30-5312	POSTAGE-CITY CLERK	3,120	4,862	4,200	2,247	4,000	6,500
11-14-30-5314	RECALL ELECTION EXPENDITURES	0	0	0	0	0	0
11-14-30-5330	CITY CLERK TRAVEL-MILEAGE	370	639	500	404	500	1,000
11-14-30-5331	CITY CLERK MEALS, LODGING	119	603	700	695	695	900
11-14-30-5332	CITY CLERK CONFERENCES & DUES	160	652	800	1,089	1,089	1,200
11-14-30-5382	LICENSE/SUPPORT EXPENSE	299	299	1,200	0	1,200	2,000
11-14-30-5399	CITY CLERK MISCELLANEOUS EXP	143	300	400	415	500	600
11-14-30-5735	GRANT PURCHASES	0	0	0	0	0	0
TOTAL CITY CLERK		124,984	132,122	130,271	97,925	126,602	149,362
TOTAL CITY ADMINISTRATION		242,673	247,459	247,942	187,461	243,405	290,972
CITY FINANCIAL							
EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5110	ACCOUNTING SALARY	60,599	61,812	61,812	47,553	61,812	68,500
11-15-10-5120	ACCOUNTING WAGES	31,813	32,437	32,370	25,418	32,815	35,610
11-15-10-5126	PART TIME HELP	5,066	3,192	5,000	1,827	2,500	6,000
11-15-10-5133	ACCTG INS DEDUCTIBLE REIME	300	140	300	284	300	0

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
CITY FINANCIAL EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5134	ACCTG & DP LIFE INSURANCE	390	351	360	288	360	375
11-15-10-5136	ACCTG & DP RETIREMENT EXP	9,924	7,711	8,415	6,671	8,500	7,290
11-15-10-5152	ACCTG & DP SOCIAL SECURITY	7,194	7,068	7,590	5,380	7,430	8,425
11-15-10-5212	ACCTG CONSULTANT FEES	1,700	1,900	0	0	0	8,000
11-15-10-5213	INDEPENDENT AUDIT FEES	20,887	23,389	23,700	23,700	23,700	24,200
11-15-10-5310	ACCTG & DP OFFICE SUPPLIES	962	811	1,500	730	1,000	1,300
11-15-10-5320	ACCTG PROFESSIONAL DUES	195	195	250	195	195	225
11-15-10-5332	ACCTG CONFERENCES/TRAINING	367	812	1,000	280	650	850
11-15-10-5399	ACCTG & DP MISC EXPENSE	355	0	300	0	100	200
11-15-10-5415	TUITION & BOOKS REIMB	0	0	0	4,926	5,000	9,200
11-15-10-5450	ACCTG & DP PROGRAMMING	23,922	25,573	32,000	9,501	25,000	30,000
TOTAL ACCOUNTING & DATA PROCESSING		163,674	165,391	174,597	126,753	169,362	200,175
CITY TREASURER							
11-15-30-5112	TREASURER SALARY	13,999	15,333	16,000	12,307	16,000	6,667
11-15-30-5126	TREASURER ASST-SEASONAL WAGES	299	0	0	0	0	0
11-15-30-5134	TREASURER LIFE INSURANCE	57	56	75	53	68	32
11-15-30-5136	TREASURER RETIREMENT FUND	1,539	1,080	1,120	861	1,120	520
11-15-30-5152	TREASURER SOCIAL SECURITY	1,095	1,174	1,225	941	1,225	510
11-15-30-5214	OUTSIDE COLLECTION FEES	225	0	150	0	0	0
11-15-30-5310	TREASURER OFFICE SUPPLIES	1,359	1,364	1,300	496	900	0
11-15-30-5312	TREASURER POSTAGE EXP	1,913	2,211	2,300	165	2,300	0
11-15-30-5330	TREASURER TRAVEL-MILEAGE	342	1,523	2,700	1,116	1,300	0
11-15-30-5331	TREASURER MEALS & LODGING	0	455	775	0	0	0
11-15-30-5332	TREASURER CONFERENCES & DUES	179	459	750	40	100	0
11-15-30-5399	TREASURER MISCELLANEOUS EXP	85	0	100	99	100	0
TOTAL CITY TREASURER		21,092	23,655	26,495	16,078	23,113	7,729
CITY ASSESSOR							
11-15-40-5120	ASSESSOR WAGES & SALARIES	7,985	0	0	0	0	0
11-15-40-5133	INSURANCE DEDUCTIBLE REIMB	105	0	0	0	0	0
11-15-40-5134	ASSESSOR LIFE INSURANCE	47	0	0	0	0	0
11-15-40-5136	ASSESSOR RETIREMENT FUND	359	0	0	0	0	0
11-15-40-5152	ASSESSOR SOCIAL SECURITY	610	0	0	0	0	0
11-15-40-5210	ASSESSOR CONTRACTED SERVICES	43,500	43,500	43,500	43,500	43,500	43,500
11-15-40-5213	MANUFACTURING ASSESSMENT	3,688	1,770	2,000	0	2,000	2,000
11-15-40-5312	ASSESSOR POSTAGE	509	0	0	0	0	0

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. BUDGETED	----- 2013 9 MO. ACTUAL	----- PROJECTED	----- --2014-- FINAL BUDGET
CITY FINANCIAL EXPENSES							
CITY ASSESSOR							
11-15-40-5320	ASSESSOR PROFESSIONAL DUES	175	0	0	0	0	0
11-15-40-5398	BOARD OF REVIEW MISC. EXPENSES	56	0	200	0	0	200
TOTAL CITY ASSESSOR		57,034	45,270	45,700	43,500	45,500	45,700
TOTAL CITY FINANCIAL		241,800	234,316	246,792	186,331	237,975	253,604
CITY HALL BUILDING EXPENSES							
11-16-10-5120	CITY HALL MAINT WAGES	42,253	42,419	42,286	33,137	43,720	44,592
11-16-10-5125	CITY HALL MAINT OVERTIME	670	693	650	442	650	600
11-16-10-5134	CITY HALL MAINT LIFE INS	139	187	240	195	240	240
11-16-10-5136	CITY HALL MAINT RETIREMENT	4,982	5,087	5,710	4,466	5,900	3,165
11-16-10-5152	CITY HALL MAINT SOCIAL SEC	3,285	3,306	3,285	2,568	3,395	3,460
11-16-10-5221	CITY HALL TELEPHONE EXPENSE	12,902	11,648	12,500	9,169	11,500	12,000
11-16-10-5222	CITY HALL ELECTRICITY	41,748	41,831	43,000	29,272	40,000	42,000
11-16-10-5224	CITY HALL GAS HEAT	12,339	11,152	15,500	7,751	12,500	15,000
11-16-10-5226	CITY HALL WATER & SEWER EXP	1,713	1,651	2,000	623	1,700	2,000
11-16-10-5240	CITY HALL BUILDING REPAIRS	20,359	26,105	17,000	17,683	21,000	20,000
11-16-10-5310	CITY HALL OFFICE SUPPLIES	2,641	2,619	3,200	1,834	2,800	3,200
11-16-10-5350	CITY HALL BLDG MAINT SUPPLIES	4,854	5,393	7,000	2,621	5,000	6,000
11-16-10-5360	CITY HALL MAINT SERVICE COSTS	15,384	16,442	16,500	14,170	16,500	16,500
11-16-10-5399	CITY HALL MISC EXP	5,310	0	0	0	0	0
11-16-10-5531	CH OFFICE EQUIPMENT CONTRACTS	2,391	1,918	2,300	984	2,000	2,300
11-16-10-5532	CH POSTAGE METER RENT & EXP	3,935	5,133	5,500	4,154	5,300	5,500
TOTAL		174,905	175,584	176,671	129,069	172,205	176,557
TOTAL CITY HALL BUILDING		174,905	175,584	176,671	129,069	172,205	176,557
SHERIDAN SPRINGS PROPERTY EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
SHERIDAN SPRINGS PROPERTY							
11-17-10-5222	SHERIDAN SPRINGS ELECTRICITY	1,204	227	0	0	0	0
11-17-10-5224	SHERIDAN SPRINGS HEAT EXP	2,138	361	0	0	0	0
11-17-10-5226	SHERIDAN SPRINGS WATER & SEWER	0	15	0	0	0	0
11-17-10-5240	SHERIDAN SPRINGS MAINTENANCE	15	5,111	0	0	0	0
TOTAL		3,357	5,714	0	0	0	0
TOTAL SHERIDAN SPRINGS PROPERTY		3,357	5,714	0	0	0	0
POLICE EXPENSES							
11-21-00-5110	POLICE FT SALARIES	1,558,127	1,590,496	1,588,868	1,216,167	0	1,618,575
11-21-00-5120	POLICE PT WAGES	77,999	101,165	115,504	109,906	0	123,457
11-21-00-5125	POLICE OVERTIME WAGES	18,025	12,422	30,000	12,776	30,000	30,000
11-21-00-5127	PD COMPENSATION PER CONTRACT	131,454	137,597	136,893	106,692	136,893	141,532
11-21-00-5134	POLICE DEPT LIFE INSURANCE	2,792	2,975	3,655	2,307	3,655	3,655
11-21-00-5136	POLICE DEPT RETIREMENT FUND	269,462	277,558	297,838	230,753	297,838	278,000
11-21-00-5138	PD UNIFORM ALLOWANCE	21,565	18,684	22,075	18,132	22,075	22,075
11-21-00-5139	PD RESERVES UNIFORM ALLOWANCE	3,160	3,758	4,100	4,964	4,100	4,900
11-21-00-5140	PD INTERPRETERS FEES	1,320	2,235	4,000	2,485	4,000	4,000
11-21-00-5152	POLICE DEPT SOCIAL SECURITY	135,749	139,529	143,152	109,706	143,152	146,388
11-21-00-5190	PFC COMMISSION EXPENSES	406	278	1,000	398	1,000	1,000
11-21-00-5214	OUTSIDE LEGAL EXPENSES	635	348	3,000	615	3,000	3,000
11-21-00-5221	PD TELEPHONE EXPENSE	26,197	18,590	24,600	15,927	24,600	24,600
11-21-00-5222	POLICE IMPOUND BLDG ELECTRIC	265	331	300	192	300	300
11-21-00-5262	PD COMMUNICATION SYS MAINT FEE	14,288	8,477	9,000	5,449	9,000	9,000
11-21-00-5290	CARE OF PRISONERS	262	745	1,000	75	1,000	1,000
11-21-00-5291	CARE OF STRAY ANIMALS	55	144	200	41	200	200
11-21-00-5305	DATA PROCESSING	9,156	9,153	9,649	2,924	9,649	11,493
11-21-00-5310	POLICE DEPT OFFICE SUPPLIES	6,472	6,552	7,450	5,971	7,450	7,000
11-21-00-5312	POLICE POSTAGE	1,144	1,377	1,700	1,108	1,700	1,700
11-21-00-5316	CRIME PREVENTION PROGRAM	6,498	5,561	6,800	3,612	6,800	6,800
11-21-00-5330	PD TRAVEL-MILEAGE/TRAVEL	3,154	418	3,000	502	3,000	3,000
11-21-00-5331	POLICE-MEALS & LODGING	3,943	3,730	4,000	7,932	4,000	4,000
11-21-00-5341	PD FUEL EXPENSE	48,221	47,851	39,600	34,268	39,600	45,700
11-21-00-5342	PD SPECIAL EQUIPMENT	4,733	9,167	8,650	2,951	8,650	8,650
11-21-00-5361	POLICE-EQUIP MAINT SERV COSTS	27,547	25,985	26,385	14,242	26,385	27,385
11-21-00-5380	POLICE SPECIAL INVESTIGATIONS	7,514	7,870	7,000	3,200	7,000	7,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
POLICE EXPENSES							
11-21-00-5399	POLICE DEPT MISCELLANEOUS EXP	4,184	3,763	5,175	3,047	5,175	5,175
11-21-00-5410	POLICE DEPT TRAINING EXPENSES	26,774	28,377	36,000	26,828	36,000	42,600
11-21-00-5411	POLICE-APPLICATION PROCESSING	3,174	9,600	9,400	18,151	9,400	11,000
11-21-00-5412	TRNG & TRAVEL-REIMBURSEABLE	0	0	0	0	0	0
11-21-00-5415	TUITION & BOOKS PER CONTRACT	7,500	8,745	7,500	3,300	7,500	7,500
11-21-00-5450	PHOENIX SUPPORT CONTRACT	16,861	18,688	18,668	19,788	18,668	19,603
11-21-00-5531	COPY MACHINE	2,671	3,094	2,970	2,818	2,970	3,470
11-21-00-5533	TTY RENTAL	6,944	9,300	10,930	9,342	10,930	10,930
11-21-00-5734	GRANT PURCHASES-FEDERAL	0	0	0	0	0	0
11-21-00-5735	GRANT PURCHASES-STATE	155,084	600	0	6,102	0	0
11-21-00-5736	DONATION PURCHASES	5,359	2,487	0	0	0	0
11-21-00-5737	SOFTVEST EXPENDITURES	1,250	1,950	0	0	0	9,450
11-21-00-5738	EXPENDITURES-SEIZURE \$	21,521	7,997	0	3,582	0	0
11-21-00-5739	1033 EXPENDITURES	900	0	0	0	0	0
TOTAL		2,632,365	2,527,597	2,590,062	2,006,253	885,690	2,644,138
TOTAL POLICE		2,632,365	2,527,597	2,590,062	2,006,253	885,690	2,644,138
FIRE EXPENSES							
11-22-00-5113	FIRE OFFICER SALARIES	29,994	30,593	30,551	24,098	0	30,551
11-22-00-5114	FIRE/EMS STIPEND PAY	21,859	20,510	24,000	16,125	0	24,000
11-22-00-5115	FIRE SAFETY/PUBLIC ED WAGES	4,501	3,076	5,000	3,123	0	5,000
11-22-00-5122	PAID ON PREMISE WAGES	149,552	153,586	146,775	118,061	0	158,000
11-22-00-5130	EMS CITY CALL PAY	36,445	35,050	35,000	25,700	0	37,500
11-22-00-5131	EMS GENEVA TWP CALL PAY	78	0	500	0	0	0
11-22-00-5133	FD LIFE INSURANCE EXP	1,050	1,047	1,100	801	0	1,100
11-22-00-5134	FD WORKMEN DISABILITY INS	22,527	20,811	23,000	21,854	0	23,000
11-22-00-5136	FIRE/EMS RETIREMENT EXP	90,173	66,404	76,500	55,274	0	75,830
11-22-00-5138	FIRE DEPT UNIFORMS	5,537	4,055	5,000	4,813	0	5,000
11-22-00-5140	FIRE CITY CALL PAY	47,517	49,016	50,000	43,841	0	52,000
11-22-00-5141	FIRE GENEVA TWP CALL PAY	7,367	11,371	10,000	8,316	0	13,000
11-22-00-5144	FD TRAVEL/MEAL EXPENSES	78	84	1,000	33	0	500
11-22-00-5152	FD SOCIAL SECURITY EXP	29,642	30,071	32,000	23,047	0	33,515
11-22-00-5190	FIRE COMMISSION MISC EXP	0	0	1,000	0	0	500
11-22-00-5214	OUTSIDE BILLING SERVICES	20,676	22,126	22,000	10,346	0	22,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
FIRE EXPENSES							
11-22-00-5215	FIRE INSPECTORS WAGES	30,199	31,868	31,678	22,280	0	33,000
11-22-00-5216	FIRE/EMS DATA ENTRY WAGES	15,690	15,174	15,000	11,127	0	16,000
11-22-00-5217	FIRE INVESTIGATION PAY	1,592	427	1,200	316	0	1,000
11-22-00-5218	CONTRACTUAL SERVICES-PARATECH	4,018	4,898	4,500	1,970	0	4,500
11-22-00-5221	FIRE TELEPHONE EXPENSE	4,254	2,926	4,500	2,161	0	4,500
11-22-00-5222	FIREHOUSE ELECTRICITY	11,857	12,627	12,000	9,589	0	12,000
11-22-00-5224	FIREHOUSE GAS HEAT	5,648	4,078	7,500	4,105	0	7,500
11-22-00-5226	FIREHOUSE WATER/SEWER BILLS	571	575	600	322	0	600
11-22-00-5240	EQUIPMENT REPAIRS-FIRE DEPT	13,090	13,280	16,000	14,166	0	17,000
11-22-00-5241	FIREHOUSE REPAIRS	2,501	3,806	2,000	5,776	0	2,000
11-22-00-5262	FD-COMMUNICATION SYS MAINT FEE	2,027	1,035	3,000	2,750	0	3,000
11-22-00-5265	PD COMMUNICATION SERVICES	34,500	34,500	34,500	34,500	0	35,384
11-22-00-5310	OFFICE SUPPLIES	1,205	913	2,000	635	0	2,000
11-22-00-5312	POSTAGE EXPENSE	290	615	650	657	0	650
11-22-00-5320	MEMBERSHIP DUES & FEES	1,743	2,337	2,500	1,964	0	2,500
11-22-00-5340	OPERATING SUPPLIES	3,660	3,965	8,000	2,795	0	6,000
11-22-00-5341	VEHICLE EXP-FUEL	12,855	13,393	11,000	10,704	0	11,000
11-22-00-5350	BLDG MAINT SUPPLIES-FIREHOUSE	213	1,139	1,150	765	0	1,216
11-22-00-5351	EQUIP MAINT SUPPLIES-FIRE DEPT	1,662	1,394	4,000	1,928	0	4,000
11-22-00-5360	FIREHOUSE MAINT SERVICE COSTS	1,459	1,517	2,000	1,226	0	2,000
11-22-00-5361	FD-EQUIP MAINT SERV COST	0	0	0	0	0	0
11-22-00-5397	BAD DEBT EXPENSE/ADJUSTMENTS	0	20,636	0	0	0	0
11-22-00-5398	FIRE FILM DEVELOPING	0	0	250	0	0	0
11-22-00-5399	FIRE MISCELLANEOUS EXP	1,122	1,224	2,000	1,235	0	2,000
11-22-00-5410	FIRE TRAINING PAY	32,200	30,082	42,010	26,412	0	42,010
11-22-00-5412	TUITION REIMB PER CONTRACT	2,652	5,685	5,000	2,144	0	5,000
11-22-00-5415	UNIFORM ALLOWANCE	573	0	1,500	295	0	1,500
11-22-00-5450	FIRE IT SERVICES	0	0	2,900	1,776	0	2,900
11-22-00-5460	PHOENIX SUPPORT CONTRACT	0	0	0	0	0	4,000
11-22-00-5510	EMS TRAINING PAY	20,654	21,825	26,000	11,623	0	26,000
11-22-00-5532	FD VOICE MAIL LEASE	68	0	0	0	0	0
11-22-00-5610	CPR CLASS PAY	1,389	1,191	0	339	0	0
11-22-00-5735	GRANT PURCHASES	119	0	0	0	0	0
11-22-00-5736	DONATION PURCHASES	5,780	10,604	0	(245)	0	0
11-22-00-5750	SPRINKLER SYSTEMS EXPENSES	16,090	5,947	10,000	14,325	0	10,000
11-22-00-5800	FIRE EQUIPMENT/SUPPLIES	1,871	1,998	2,500	1,158	0	2,500
11-22-00-5810	EMS EQUIPMENT/SUPPLIES	10,710	7,295	11,000	8,854	0	11,000
11-22-00-5820	STATE MANDATED EQUIP TESTING	5,421	3,875	5,500	2,445	0	5,500
11-22-00-5830	ACT 102 EXPENSES	0	8,401	0	6,301	0	0
TOTAL		714,679	717,030	735,864	561,830	0	759,756

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. BUDGETED	----- 2013 ACTUAL PROJECTED	----- 2014 FINAL BUDGET
FIRE						
11-22-10-5229	FIRE HYDRANT RENTAL FIRE PROTECTION-HYDRANT RENTAL	228,332	228,490	229,000	114,245 229,000	229,000
TOTAL FIRE HYDRANT RENTAL		228,332	228,490	229,000	114,245 229,000	229,000
TOTAL FIRE		943,011	945,520	964,864	676,075 229,000	988,756
BUILDING & ZONING EXPENSES						
11-24-00-5110	BUILDING INSPECTOR SALARIES	65,886	67,204	67,204	56,707 71,245	63,000
11-24-00-5120	BUILDING INSPECTION WAGES	46,621	40,499	42,431	32,316 40,000	41,424
11-24-00-5133	INSURANCE DEDUCTIBLE REIMB	0	0	150	0 0	0
11-24-00-5134	BLDG INSPECTOR LIFE INSURANCE	397	389	430	239 300	400
11-24-00-5136	BLDG INSPECTOR RETIREMENT FUND	10,032	7,768	8,726	6,186 7,200	6,595
11-24-00-5152	BLDG INSPECTOR SOCIAL SECURITY	8,343	8,071	8,387	6,677 8,510	7,990
11-24-00-5217	CONTRACT-ELEVATOR INSPECTION	100	100	100	100 100	100
11-24-00-5218	CONTRACTS-WEIGHTS & MEASURES	4,800	4,800	4,800	4,800 4,800	5,500
11-24-00-5219	CONTRACT BUILDING INSPECTOR	0	100	250	19,066 19,667	1,200
11-24-00-5262	TELEPHONE EXPENSE	236	243	300	127 250	300
11-24-00-5310	BLDG INSPECTOR OFFICE SUPPLIES	2,343	2,163	2,000	2,250 2,300	2,000
11-24-00-5320	MEMBERSHIP DUES & FEES	267	248	350	105 105	200
11-24-00-5330	BLDG INSPECTOR TRAVEL-MILEAGE	3,459	3,462	3,500	1,631 2,500	3,000
11-24-00-5331	BLDG INSP-MEALS & LODGING	346	652	550	517 525	550
11-24-00-5332	CONFERENCES & SCHOOL	426	710	700	485 550	700
11-24-00-5399	BLDG INSPECTOR MISC EXPENSES	16	35	250	375 375	250
11-24-00-5810	EQUIPMENT OUTLAY	0	0	0	0 0	200
TOTAL		143,272	136,444	140,128	131,581 158,427	133,409
TOTAL BUILDING & ZONING		143,272	136,444	140,128	131,581 158,427	133,409
EMERGENCY MGMT EXPENSES						
11-29-00-5120	EMER MGMT PART TIME WAGES	15,838	16,764	16,155	12,427 16,155	16,155
11-29-00-5136	EMER MGMT RETIREMENT	2,629	2,714	2,957	2,274 2,957	2,797
11-29-00-5152	EMER MGMT SOCIAL SEC	1,159	1,175	1,236	904 1,236	1,236
11-29-00-5210	SIREN REPAIRS	997	100	2,500	0 2,500	2,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
EMERGENCY MGMT EXPENSES							
11-29-00-5221	EMER MGMT TELEPHONE EXP	477	820	900	470	900	900
11-29-00-5222	SIRENS ELECTRICTY	613	546	657	421	657	657
11-29-00-5310	EMER MGMT OFFICE SUPPLIES	531	493	500	493	500	500
11-29-00-5331	EMER MGMT MEALS, LODGING, ETC	117	569	500	496	500	500
11-29-00-5340	EMER MGMT SUPPLIES	2,966	2,470	3,000	1,773	3,000	3,400
11-29-00-5360	ONE CALL NOW PROGRAM	2,124	0	600	884	884	884
11-29-00-5361	EMER MGMT VEHICLE MAINT/SVC	2,644	1,586	2,000	240	2,000	2,000
11-29-00-5399	EMER MGMT MISC EXP	185	0	0	0	0	0
11-29-00-5410	EMER MGMT TRAINING EXP	652	480	750	235	750	750
11-29-00-5413	PUBLIC EDUCATION	518	14	500	276	500	824
11-29-00-5414	MEDICAL RESERVE CORPS	1,000	543	1,000	794	1,000	1,000
11-29-00-5531	EMER MGMT COPYING COSTS	250	177	250	0	250	250
11-29-00-5735	GRANT PURCHASES	9,895	1,067	0	6,003	10,165	0
11-29-00-5800	FIRE SIRENS	0	0	0	0	0	0
TOTAL		42,595	29,518	33,505	27,690	43,954	34,353
TOTAL EMERGENCY MGMT		42,595	29,518	33,505	27,690	43,954	34,353
DPW & ENGINEERING EXPENSES							
11-30-00-5216	CITY ENGINEERING FEES	12,329	5,637	9,000	2,331	6,000	9,000
11-30-00-5217	SURVEYING	886	210	500	405	500	500
TOTAL		13,215	5,847	9,500	2,736	6,500	9,500
TOTAL DPW & ENGINEERING		13,215	5,847	9,500	2,736	6,500	9,500
STREET DEPARTMENT EXPENSES							
11-32-10-5110	STREET SUPERINTENDENT	58,107	59,268	59,269	45,399	59,269	60,454
11-32-10-5120	ST DEPT WAGES	225,649	236,150	239,435	178,333	223,977	241,532
11-32-10-5125	ST. DEPT. OVERTIME WAGE	9,225	10,300	15,000	4,518	12,000	15,300
11-32-10-5126	STREET DEPT. SEASONAL LABOR	16,208	22,042	23,000	20,755	20,755	23,000
11-32-10-5133	INS. DEDUCTIBLE REIMBURSEMENT	275	304	200	453	453	300

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. BUDGETED	----- 2013 9 MO. ACTUAL	----- PROJECTED	----- 2014-- FINAL BUDGET
STREET DEPARTMENT EXPENSES							
11-32-10-5134	STREET DEPT LIFE INSURANCE	1,906	1,873	1,900	1,652	2,015	2,200
11-32-10-5136	STREET DEPT RETIREMENT FUND	33,127	33,797	38,780	28,603	36,285	22,715
11-32-10-5138	ST DEPT UNIFORM ALLOW	7,800	7,800	7,800	7,800	7,800	7,200
11-32-10-5152	ST DEPT SOCIAL SECURITY	23,828	25,160	26,355	19,266	23,185	26,600
11-32-10-5205	DRUG AND ALCOHOL TESTING	600	350	700	720	720	700
11-32-10-5221	ST DEPT TELEPHONE EXPENSE	2,460	2,766	2,400	2,029	2,400	2,400
11-32-10-5222	ST DEPT BLDG ELECTRICITY	10,492	10,174	10,450	7,735	10,100	10,450
11-32-10-5224	ST DEPT BLDG GAS HEAT	9,052	6,840	15,000	6,690	10,500	13,000
11-32-10-5226	ST DEPT BLDG-WATER & SEWER	584	570	1,000	284	600	1,000
11-32-10-5240	ST DEPT BUILDING REPAIRS	1,730	2,095	2,500	427	2,500	2,500
11-32-10-5250	ST DEPT EQUIPMENT REPAIRS	39,578	35,180	38,950	13,237	38,000	37,000
11-32-10-5262	ST DEPT-COMM SYSTEM MAINT FEES	1,379	1,120	1,000	356	900	1,000
11-32-10-5270	SIDEWALK REPAIRS	1,179	0	1,300	0	0	1,300
11-32-10-5330	SUPERINTENDENT MILEAGE/TRAVEL	0	0	150	0	0	150
11-32-10-5331	SUPERINTENDENT MEALS/LODGING	0	0	150	0	0	150
11-32-10-5340	OPERATING SUPPLIES-STREET DEPT	6,364	7,607	8,000	3,856	7,700	8,000
11-32-10-5341	VEHICLE-FUEL & OIL	61,186	61,674	57,000	41,894	61,000	60,000
11-32-10-5342	MOSQUITO CONTROL	3,134	3,280	3,500	1,776	1,777	3,500
11-32-10-5344	WEED CUTTING	0	11,220	5,000	9,758	10,000	10,000
11-32-10-5350	BLDG MAINT SUPPLIES-STR DEPT	1,624	2,200	2,350	1,187	2,350	2,350
11-32-10-5351	VEHICLE/EQUIPMENT MAINTENANCE	4,347	4,948	5,100	1,802	4,550	4,600
11-32-10-5360	ST DEPT BLDG MAINT SERV COSTS	674	760	800	807	950	1,000
11-32-10-5370	ROAD MAINTENANCE SUPPLIES	4,688	3,485	6,500	3,511	7,500	8,000
11-32-10-5375	STREET CRACK FILLING	0	0	0	0	0	0
11-32-10-5390	FIRST AID AND SAFETY SUPPLIES	1,429	982	1,200	617	1,200	1,200
11-32-10-5399	STREET DEPT MISCELLANEOUS EXP	2,392	2,018	3,275	478	3,275	3,275
11-32-10-5736	DONATION PURCHASES	0	5,165	0	452	452	0
TOTAL		529,017	559,128	578,064	404,395	552,213	570,876
SNOW & ICE							
11-32-12-5120	SNOW & ICE CONTROL WAGES	31,394	11,964	26,000	29,963	32,000	30,600
11-32-12-5125	SNOW & ICE CONTROL OVERTIME	20,878	16,001	29,500	18,074	23,000	29,070
11-32-12-5136	SNOW & ICE RETIREMENT FUND	6,212	3,436	7,382	6,386	7,315	4,180
11-32-12-5152	SNOW & ICE SOCIAL SECURITY	3,938	2,102	4,246	3,604	4,210	4,565
11-32-12-5220	CONTRACT HAULING SERVICES	21,249	0	9,000	281	1,000	8,000
11-32-12-5250	SNOW & ICE CONTROL-REPAIRS	2,057	3,177	3,500	2,397	3,300	3,500
11-32-12-5310	SNOW & ICE OFFICE SUPPLIES	0	135	0	0	0	0
11-32-12-5340	OPERATING SUPPLIES-SNOW & ICE	40,923	27,070	39,800	49,940	52,000	42,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
STREET DEPARTMENT EXPENSES							
SNOW & ICE							
11-32-12-5344	SNOW REMOVAL EXPENSES	798	7,325	5,000	5,370	6,000	6,000
11-32-12-5351	EQUIP MAINT SUPPL-SNOW & ICE	1,915	3,467	2,500	584	2,500	2,500
TOTAL SNOW & ICE		129,364	74,677	126,928	116,599	131,325	130,415
TREE & BRUSH							
11-32-13-5120	TREE & BRUSH - WAGES	43,622	52,610	39,000	48,695	49,000	51,000
11-32-13-5125	TREE & BRUSH OVERTIME	1,350	838	1,500	531	1,000	1,020
11-32-13-5136	TREE & BRUSH RETIREMENT FUND	5,235	6,304	5,390	6,484	6,650	3,645
11-32-13-5152	TREE & BRUSH SOC SEC	3,409	4,050	3,100	3,705	3,825	3,980
11-32-13-5220	FORESTRY SERVICES	100	9,991	2,250	0	2,250	2,250
11-32-13-5344	BRUSH PICKUP EXPENSES	0	0	0	672	1,000	1,000
11-32-13-5346	PURCHASE OF TREES	0	12,756	15,000	495	15,000	20,000
11-32-13-5410	TRAINING & SEMINARS	423	833	800	660	770	800
11-32-13-5420	TREE & BRUSH-REPAIR	1,198	500	1,500	0	1,500	1,500
11-32-13-5430	TREE & BRUSH OPERATING SUPPLY	4,637	6,294	7,000	2,126	7,000	10,000
11-32-13-5681	MEMORIAL TREE PURCHASES	0	0	0	0	0	0
TOTAL TREE & BRUSH		59,974	94,176	75,540	63,368	87,995	95,195
COMPOST OPERATIONS							
11-32-14-5120	COMPOSTING ST DEPT WAGES	56,740	47,225	50,000	19,964	48,000	48,960
11-32-14-5125	COMPOSTING OVERTIME	37	369	1,000	0	425	500
11-32-14-5136	COMPOSTING RETIREMENT FUND	6,518	5,392	6,785	2,576	6,440	3,465
11-32-14-5152	COMPOSTING SOCIAL SECURITY	4,237	3,535	3,905	1,488	3,705	3,785
11-32-14-5220	COMPOSTING SERVICES	6,009	7,748	7,000	0	7,000	7,000
11-32-14-5430	COMPOSTING OPERATING SUPPLIES	2,371	2,729	2,300	21	2,300	2,300
TOTAL COMPOST OPERATIONS		75,912	66,998	70,990	24,049	67,870	66,010
STORM SEWER FUNCTIONS							
11-32-15-5120	STORM SEWER WAGES	1,163	7,188	5,500	2,250	2,000	2,550
11-32-15-5125	STORM SEWER OVERTIME	0	0	0	86	90	0
11-32-15-5136	STORM SEWER RETIREMENT	133	892	735	300	280	180
11-32-15-5152	STORM SEWER SOC SEC	87	531	425	171	160	195
11-32-15-5450	STORM SEWER MAINTENANCE	1,103	2,895	5,000	9,236	13,000	8,000
11-32-15-5460	STORM SEWER-DIGGERS HOTLINE	5,139	4,959	5,000	4,956	4,956	5,000
11-32-15-5470	REPAVING MAINTENANCE COSTS	0	0	0	0	0	0
TOTAL STORM SEWER FUNCTIONS		7,625	16,465	16,660	16,999	20,486	15,925

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 BUDGETED	----- 2013 9 MO. ACTUAL	----- PROJECTED	----- 2014-- FINAL BUDGET
TOTAL STREET DEPARTMENT		801,892	811,444	868,182	625,410	859,889	878,421
TRAFFIC CONTROL EXPENSES							
11-34-10-5120	TRAFFIC CONTROL WAGES	364	1,123	4,000	0	500	3,060
11-34-10-5125	TRAFFIC CONTROL OVERTIME	0	65	100	0	0	0
11-34-10-5136	TRAFFIC CONTROL RETIREMENT	42	128	545	0	67	215
11-34-10-5152	TRAFFIC CONTROL SOC. SEC.	27	89	315	0	38	235
11-34-10-5222	ELECTRICITY-FLASHERS	9,524	4,438	7,000	2,530	5,000	5,500
11-34-10-5223	STREET LIGHTS ELECTRICITY	101,077	106,461	106,000	77,006	98,000	100,000
11-34-10-5260	REPAIRS-TRAFFIC SIGNALS, ETC.	4,005	2,430	5,000	1,143	2,700	4,000
11-34-10-5261	STREET LIGHTS REPAIRS	3,101	2,798	3,000	645	1,200	2,000
11-34-10-5290	CAR TOWING	2,690	2,831	3,000	1,722	1,800	3,300
11-34-10-5370	MARKING PAINT	6,161	6,279	8,000	8,036	7,800	10,000
11-34-10-5374	STREET IDENTIFICATION SIGNS	1,694	968	2,000	7	1,900	2,000
11-34-10-5375	TRAFFIC CONTROL STREET SIGNS	7,720	4,733	5,500	2,961	5,000	5,500
11-34-10-5394	STREET DECORATIONS	1,022	1,012	1,050	0	1,000	1,050
TOTAL		137,427	133,355	145,510	94,050	125,005	136,860
TOTAL TRAFFIC CONTROL		137,427	133,355	145,510	94,050	125,005	136,860
SANITATION & RECYCLING EXPENSES							
11-36-00-5294	SOLID WASTE - RESIDENTIAL	291,033	299,190	306,500	229,790	306,600	315,000
11-36-00-5296	SOLID WASTE - STREET DEPT.	7,344	5,953	7,725	4,392	7,000	7,725
11-36-00-5297	SOLID WASTE - RECYCLING	127,551	127,966	128,100	96,084	128,250	130,750
TOTAL		425,928	433,109	442,325	330,266	441,850	453,475
TOTAL SANITATION & RECYCLING		425,928	433,109	442,325	330,266	441,850	453,475
LEISURE ACTIVITIES EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	-----2013----- BUDGETED	2013 9 MO. ACTUAL	-----2014----- PROJECTED	--2014-- FINAL BUDGET
LEISURE ACTIVITIES							
11-51-10-5222	MUSEUM-ELECTRICITY	8,721	9,114	8,800	6,386	8,800	8,800
11-51-10-5224	MUSEUM-GAS HEAT	5,252	3,424	7,000	2,959	4,000	6,500
11-51-10-5226	MUSEUM-WATER & SEWER BILLS	1,081	1,116	1,200	537	1,200	1,250
11-51-10-5240	MUSEUM-MAINTENANCE & REPAIRS	3,183	5,308	3,800	2,665	3,800	3,800
11-51-10-5735	MUSEUM-OPERATIONS SUBSIDY	12,000	12,000	13,000	9,900	13,000	13,000
TOTAL		30,237	30,962	33,800	22,447	30,800	33,350
TOTAL LEISURE ACTIVITIES		30,237	30,962	33,800	22,447	30,800	33,350
PARKS EXPENSES							
11-52-00-5120	PARKS WAGES	41,151	49,262	42,000	38,107	42,000	42,840
11-52-00-5125	PARKS OVERTIME WAGES	8,737	7,243	8,000	3,335	6,000	6,630
11-52-00-5136	PARKS RETIREMENT FUND	5,942	6,567	6,650	5,355	6,384	3,465
11-52-00-5152	PARKS SOCIAL SECURITY	3,774	4,270	3,825	3,125	3,675	3,785
11-52-00-5222	PARKS-ELECTRICITY	9,251	9,687	9,700	5,325	9,500	9,700
11-52-00-5226	PARKS-WATER & SEWER BILLS	2,726	2,476	2,700	1,463	2,500	2,700
11-52-00-5227	FOUNTAINS/STATUES-WATER/SEWER	1,392	2,057	1,600	368	1,300	1,600
11-52-00-5241	BLDG MAINT&REPAIR-PARKS	1,749	2,795	2,700	1,307	2,500	2,700
11-52-00-5250	EQUIPMENT REPAIR SERVICES	5,759	6,169	6,100	3,173	2,800	6,100
11-52-00-5350	BLDG MAINT SUPPLIES-PARKS	5,960	5,648	5,800	4,449	5,750	5,800
11-52-00-5352	GROUNDS MAINT SUPPLIES	8,242	7,986	9,500	5,168	8,500	9,500
11-52-00-5362	GROUNDS-FERTILIZER/WEED CONTRL	4,046	2,770	6,500	0	4,100	4,500
11-52-00-5399	PARKS MISCELLANEOUS EXPENSES	2,002	1,177	4,000	1,881	3,700	12,855
11-52-00-5840	4 SEASON NATURE PRESERVE	1,222	2,006	2,000	0	2,000	2,000
11-52-00-5922	DUNN FIELD ELECTRIC	728	689	1,000	519	800	1,000
11-52-00-5950	BLDG MAINT SUPPLIES-RECREATION	147	0	0	0	0	0
11-52-00-5951	EQUIP MAINT SUPPL-RECREATION	572	432	600	0	500	600
TOTAL		103,400	111,234	112,675	73,575	102,009	115,775
VETERAN'S PARK							
11-52-01-5120	VETS PARKS WAGES	17,274	18,539	19,000	13,491	18,000	19,380
11-52-01-5125	VETS PARKS OVERTIME	15	0	200	0	0	0
11-52-01-5136	VETS PARKS RETIREMENT FUND	2,065	2,202	2,554	1,768	2,395	1,360
11-52-01-5152	VETS PARKS SOCIAL SECURITY	1,311	1,405	1,470	1,021	1,377	1,485
11-52-01-5222	VETS PARKS-ELECTRICITY	7,983	8,426	8,500	5,787	8,000	8,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	-----2013----- BUDGETED	2013 9 MO. ACTUAL	-----2014----- PROJECTED	--2014-- FINAL BUDGET
PARKS							
EXPENSES							
11-52-01-5224	VETERAN'S PARK VETS PARK GAS HEAT	762	455	1,200	592	850	1,000
11-52-01-5226	VETS PARK WATER & SEWER	1,067	1,179	1,300	430	1,200	1,300
11-52-01-5350	BLDG MAINT & REPAIR	2,215	911	1,000	1,168	1,500	2,000
11-52-01-5952	GROUNDS MAINTENANCE SUPPLIES	494	2,280	2,500	481	2,100	2,500
TOTAL VETERAN'S PARK		33,186	35,397	37,724	24,738	35,422	37,525
TOTAL PARKS		136,586	146,631	150,399	98,313	137,431	153,300
PLAN COMMISSION							
EXPENSES							
11-69-30-5212	OUTSIDE PROFESSIONAL PLANNING	6,115	1,669	2,000	6,272	8,500	4,000
11-69-30-5218	ZONING CODES	0	0	0	0	0	0
11-69-30-5310	PLAN COMMISSION OFFICE SUPPL	164	101	200	68	150	150
11-69-30-5399	PLAN COMMISSION MISC EXP	0	0	0	0	0	0
TOTAL		6,279	1,770	2,200	6,340	8,650	4,150
TOTAL PLAN COMMISSION		6,279	1,770	2,200	6,340	8,650	4,150
CONSERVATION/DEVELOPMENT							
EXPENSES							
11-70-00-5710	HOTEL/HOTEL ASSN-CHAM OF COMM	95,000	95,000	95,000	71,250	95,000	100,000
11-70-00-5720	HISTORIC PRESERVATION	5,697	2,454	6,500	1,282	6,000	6,500
11-70-00-5721	EXP FROM HIST PRES DONATIONS	850	0	0	0	0	0
11-70-00-5723	HISTORIC PLAQUE PURCHASES	480	360	0	120	120	0
11-70-00-5750	CEMETERY-OPERATING CONTRIB.	159,999	160,000	0	0	0	0
11-70-00-5760	YMCA-YOUTH ATHLETIC PROGRAM	45,815	45,820	48,111	36,000	48,111	48,111
TOTAL		307,841	303,634	149,611	108,652	149,231	154,611
CEMETERY							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011--	--2012--	2013		--2014--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
CONSERVATION/DEVELOPMENT							
CEMETERY							
11-70-10-5120	CEMETERY WAGES	0	0	0	83,024	108,000	111,472
11-70-10-5125	CEMETERY OVERTIME	0	0	0	2,445	2,990	3,600
11-70-10-5134	CEMETERY HEALTH/DEN/FLEX INS	0	0	0	18,177	24,665	27,200
11-70-10-5136	CEMETERY RETIREMENT EXP	0	0	0	8,928	12,125	6,400
11-70-10-5137	CEMETERY DISABILITY INS	0	0	0	268	325	340
11-70-10-5152	CEMETERY FICA EXP	0	0	0	6,461	8,490	8,803
11-70-10-5221	CEMETERY PHONE EXP	0	0	0	45	300	400
11-70-10-5750	CEMETERY OPERATING CONTRIBUTN	0	0	166,888	11,028	10,093	8,673
TOTAL CEMETERY		0	0	166,888	130,376	166,988	166,888
TOTAL CONSERVATION/DEVELOPMENT		307,841	303,634	316,499	239,028	316,219	321,499
TOTAL FUND REVENUES & BEG. BALANCE		8,310,175	8,682,774	8,028,470	6,493,747	7,458,437	8,322,172
TOTAL FUND EXPENSES		8,103,330	7,806,447	8,028,470	5,625,843	5,596,472	8,322,172
FUND SURPLUS (DEFICIT)		206,845	876,327	0	867,904	1,861,965	0

GENERAL REVENUES

11 00-00

4111 GENERAL PROPERTY TAXES

Real estate taxes collected to fund general operations. The total mill rate is \$23.62 per \$1,000 of assessed valuation of which \$6.04 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 rental 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 Lake Geneva Convention & Visitors Bureau 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 otherwise the discount is \$10.00 if the 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 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**
This 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 Bike Trail grant from the Wisconsin DOT in 2012.
- 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.
- 4361 STATE COMPUTER AID**
Payments received from the Wisconsin Department of Revenue for business's 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. Also payments received from the WI Department of Natural Resources at a rate of 88 cents per acre on each acre of state park property as aids in lieu of taxes.
- 4368 GLEA ACCOUNTING SERVICES**
Payments received from the Geneva Lake Law Enforcement Agency for accounting services provided by the Comptroller.
- 4369 FEMA DISASTER AID & RELIEF**
Payments made by the Federal Government to help offset expenses related to a qualifying disaster.
- 4410 LIQUOR & MALT BEVERAGE LICENSES**
Payments made by businesses for liquor licenses based on the City's fee schedule. Also includes publication fee, change of agent fee and temporary retailers. 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, video games, juke boxes, pool tables, milk dealers, taxi cab companies, taxi cab drivers, mobile home parks, theatres, bowling lanes, trolleys, carriages, security licenses (guard permits). Annual renewal of these licenses is required.
- 4413 BUSINESS PERMITS-SELLERS, ALARM, ROOM, SIDEWALK CAFE**
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. New in 2012, a sidewalk café permit was approved for restaurants to serve food in their allowable sidewalk area. 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 (churches are exempt from this fee per State Statute).
- 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, NSF fees, 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/or 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, E-bay sales 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**
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 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.

4514 MUNICIPAL COURT CITATION COLLECTIONS

Collections received by the HE Stark Collection Agency.

4640 REIMBURSEMENTS BY DEFENDANTS

Other payments received by the defendants rather than the plaintiff. These include re-open fees and witness fees.

4811 INTEREST INCOME

Interest earned on Municipal Court bank accounts and/or collection agency interest paid.

POLICE DEPARTMENT

11 21-00

4352 LAW ENFORCEMENT TRAINING AIDS

State of Wisconsin training reimbursement aid based on the number of sworn officers that we have.

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 a Liaison Officer, etc. These reimbursements are inclusive of benefit costs related to wages:

Police Liaison 50% of one officer = \$48,099

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.

4626 BLOOD DRAW REIMBURSEMENT

New in 2012, Police Departments can now be reimbursed for the expense of blood draws for OWI arrests.

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**
Revenue received for billable Fire and EMS response calls. An outside billing company, EMS Medical Billing LLC, performs this function for the Department.
- 4625 PLAN REVIEW/SPRINKLER SYSTEMS**
The City Council passed a Sprinkler Code that 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 must reimburse the City for 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/reimbursements 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.

4730 STREET DEPT DONATIONS

Donations specifically designated to the Street Department

SNOW & ICE CONTROL

11 32-12

4631 SNOW & ICE CONTROL

Charges for sidewalk snow/ice 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 the 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 impound due to police ordered car tows.

PARKS

11 52-00

4674 PARK APPLICATION FEE

A fee charged to people who file an application to use the City's parks.

4675 PARK USE FEES

A fee charged to people who use 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. Also includes the Vet's Park concession fee.

CONSERVATION/DEVELOPMENT

11 70-00

4721 HISTORIC PRESERVATION DONATIONS

Donations received for specifically Historic Preservation.

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 has been cut from the budget since 2012.

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 minutes and ordinances. 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, Parking, 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 City's 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 mentioned above.

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 mentioned above.

HEALTH BENEFITS

11 10-20

5111 HEALTH & DENTAL REIMBURSABLE

Payments received from the Cemetery, Utility, Library, Parking 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 plans. 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 Police officers who opt out of the City's health plan because they already have insurance coverage. This is reduced by stop loss reimbursements that the City receives.

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 Medical. All employees, except elected officials and seasonal workers are eligible.

5152 OPT OUT SOCIAL SECURITY EXPENSE
7.65% of the stipend paid to Police officers who opt out of the City's health plan.

COUNCIL
11 11-00

5114 COUNCIL SALARIES
This account is the \$4,000 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 the elected Judge.

5120 MUNICIPAL COURT WAGES - CLERKS
The wages of the Municipal Court Clerk and any part time help.

5134 MUNICIPAL COURT LIFE INSURANCE
Life insurance for the Municipal Court Clerk.

- 5136 MUNICIPAL COURT RETIREMENT FUND**
Employer's share of the WRS retirement contribution (7.0%) for the Municipal Court Clerk. She pays the other half through payroll deduction.
- 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 TIPSS program annual support agreement and copy machine maintenance contract 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 (7.75%) 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 \$6,858 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 ADMINSTRATIOR
11 14-20

- 5110 CITY ADMINISTRATOR SALARY**
Annual salary for the Administrator.
- 5134 CITY ADMINISTRATOR LIFE INSURANCE**
Life insurance premiums for the Administrator.
- 5136 CITY ADMINISTRATOR RETIREMENT FUND**
Employer's 50% share of the retirement contribution of 14.0% of Administrator's salary. The Administrator pays the other half through payroll deduction
- 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/TREASURER SALARY**
Wages for the Deputy Clerk/Treasurer.
- 5120 CITY CLERK WAGES**
Wages for a portion (10%) of the Parking Clerk who works at the front counter.
- 5126 CITY CLERK SEASONAL WAGES**
Hourly wages for any City Hall seasonal laborer not specified for in any other department.
- 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 (14.0%) for the City Clerk staff. The other half is paid through employee payroll deduction.
- 5152 CITY CLERK SOCIAL SECURITY**
7.65% of the City Clerk and staff wages.
- 5190 POLL WORKERS FEES**
\$104.00 each for poll workers per election and \$118 for each chief election inspector.
- 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, vendor payments, etc.
- 5330 CITY CLERK TRAVEL & MILEAGE**
Travel expenses incurred by the City Clerk and Deputy Clerk/Treasurer to attend conferences, meetings and seminars.

- 5331 CITY CLERK MEALS, LODGING, ETC**
Cost of meals and lodging for the City Clerk and Deputy Clerk/Treasurer 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 the accounting clerk.
- 5126 PART TIME HELP**
Wages paid for temporary assistance as needed.
- 5134 ACCOUNTING & DATA PROCESSING LIFE INSURANCE**
Life insurance premiums for the Comptroller and accounting clerk.
- 5136 ACCOUNTING & DATA PROCESSING RETIREMENT**
City's share (50%) of the retirement contribution of 14.0% for the City Comptroller and staff. The other half is paid through employee payroll deduction.
- 5152 ACCOUNTING & DATA PROCESSING SOCIAL SECURITY**
7.65% of Comptroller and accounting clerk wages.
- 5213 INDEPENDENT AUDITING**
Annual independent audit fees for the City of Lake Geneva.
- 5310 ACCOUNTING & DATA PROCESSING OFFICE SUPPLIES**
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

Salary for the elected Treasurer through April 30th when the elected Treasurer position ends. It was voted by referendum to be combined with the Deputy Clerk position effective May 1st.

5134 TREASURER LIFE INSURANCE

Life insurance premiums for the Treasurer for 4 months.

5136 TREASURER RETIREMENT FUND

City's 50% share (4 months) of the 15.5% retirement contribution of the Treasurer's salary. The Treasurer pays the other half (7.75%) through payroll deduction.

5152 TREASURER SOCIAL SECURITY

7.65% of Treasurer's salary for 4 months.

The remaining expenses of the Treasurer position have been combined in the City Clerk's budget.

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
City's share (50%) of the retirement contribution of 14.0%. The other half is paid through employee payroll deduction.

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, Mayor, and City Hall maintenance.

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, post-it pads, file folders, envelopes, copy paper) and used as needed by any City administration 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, boiler permits, alarms, sprinkler, and 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 copier lease 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 (This property was sold in 2012)

11 17-10

POLICE DEPARTMENT

11 21-00

5110 POLICE FULL-TIME SALARIES

Salaries and wages for all full time Police Department personnel. This category also includes supervisor pay. One dispatcher's wages are paid directly by the Parking Fund budget.

5120 POLICE PART-TIME WAGES

Wages for all part-time booking and reserve officers, clerical help, dispatchers, and crossing guards. 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 Fest, 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 union personnel who are eligible for retirement benefits, 17.31% of salaries and wages of sworn officers and 7.0% for all other police personnel. One Dispatcher's retirement contribution is paid by the Parking Fund. Non-union personnel are paying 50% of their retirement contribution by payroll deduction.
- 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 monthly charge for air cards required for squad car computers and also the department's monthly email service.
- 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**
Expenses for 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 Department.
- 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 56 cents per mile for 2014).
- 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. 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 designated 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 designated 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 designated 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 designated 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 shifts.

- 5130 EMS CITY CALL PAY**
In-city EMS call wages at the hourly rate established per contract.
- 5131 EMS GENEVA TOWNSHIP CALL PAY**
EMS call wages for calls in Geneva Twp., 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 17.31% of wages. Also included here are benefits paid to the 401(a) Plan for those who do not qualify for WRS at the same 17.1% rate. The 401(a) plan is administered by the Security Benefit Company.
- 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 TRAVEL/MEAL EXPENSES**
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**
EMS Medical Billing LLC costs for the billing and collection for EMS calls. Also the HE Stark collection agency fees to collect delinquent billings.

- 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 transport 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 EQUIPMENT REPAIRS-FIRE DEPT**
Cost of outside labor and materials for repairs to any type of equipment, i.e., fire trucks, hoses, air tanks, fire clothing, pagers, boots, etc.
- 5241 FIREHOUSE REPAIRS**
Cost of outside labor and materials for repairs to the firehouse, i.e., plumbing, electrical, heating repairs, painting, or any other type of repair done to the building itself.
Also repairs to the parking lot or grounds.
- 5262 FIRE COMMUNICATION SYSTEM MAINTENANCE FEE**
All expenses related to radio equipment, pager, mobile phone units, and other communication equipment.
- 5265 POLICE COMMUNICATION SERVICES**
Transfer of funds to the Police Dept. budget for the cost of maintaining the Dispatch Center, which provides dispatch services for Fire and Rescue.
- 5310 FIRE OFFICE SUPPLIES**
Cost of office supplies for the Fire Department.
- 5312 FIRE POSTAGE**
Cost of postage used by the Fire Department.

- 5320 FIRE MEMBERSHIP DUES & FEES**
Dues and fees for all associations and organizations that the Fire Department is a member of. Also costs of subscriptions and other types of publications.
- 5340 OPERATING SUPPLIES - FIRE DEPT**
Supplies needed for the Fire Department to operate, i.e., oxygen and tank rental, rescue squad supplies and pharmaceutical supplies.
- 5341 VEHICLE EXPENSES - FUEL**
Costs of gasoline, oil, and diesel fuel for all Fire Department vehicles.
- 5350 BUILDING MAINTENANCE SUPPLIES - FIREHOUSE**
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.
- 5399 FIRE MISCELLANEOUS EXPENSE**
Expenses not applicable to any other category.
- 5410 FIRE TRAINING PAY**
This is the employee payroll line for hourly wages paid to attend training. Rate is the hourly rate set by contract. 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 union Contract inclusive of tuition, books, mileage and hourly pay.
- 5415 REIMBURSEMENTS PER CONTRACT**
Expenses related to the Union Contract and not covered in any other category such as personal clothing damaged during responses and auto insurance deductibles in damage claims.
- 5450 FIRE IT SERVICES**
Cost of software, support, repairs and computer/IT equipment replacement.
- 5460 PHOENIX SUPPORT**
Cost of the Phoenix annual support contract for the computer system that went live in 2014.

5510 EMS TRAINING PAY

This is the employee payroll line for hourly wages paid to attend training. Rate is the hourly rate set by contract. 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.

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 FIRE EQUIPMENT/SUPPLIES

Purchase of equipment, gear, and equipment maintenance testing.

5810 EMS EQUIPMENT/SUPPLIES

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.

5830 ACT 102 EXPENSES

EMS expenses spent from Act 102 monies.

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 SALARY

Building Inspector annual salary.

- 5120 BUILDING INSPECTOR WAGES**
Full time Administrative Assistant and part time Code Enforcement Officer wages.
- 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 14.0% WRS contribution of Building Inspector's salary and the Administrative Asst. wages.
- 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.
- 5219 CONTRACT BUILDING INSPECTOR**
Cost of an outside Commercial Electrical inspector services as needed.
- 5262 TELEPHONE EXPENSE**
Cost of cell phone used by the Building Inspector.
- 5310 BLDG INSPECTOR OFFICE SUPPLIES**
Cost of supplies used specifically by the Building Inspector's office, i.e., plat books, files, Permit seals, permit cards, 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. Included are trash pick-up charges that are subsequently billed out to the property owner.

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

17.31% 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 Emergency Mgmt Deputy Director and air card for the vehicle computer.

5222 SIRENS ELECTRICITY

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 MAINT/SVC EXPENSE

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.

5120 STREET WAGES
Wages for Street Department personnel. Includes mosquito spraying wages.

5125 STREET OVERTIME WAGES
Street Department overtime earnings.

5126 STREET SEASONAL LABOR
Wages for seasonal 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**
50% of the 14.0% retirement contribution on wages and uniform allowances. Employees pay 50% of their WRS contribution through payroll deduction.
- 5138 UNIFORM/CLOTHING ALLOWANCE**
Allowance 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 product.
- 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 50% of the 14% retirement contributions from Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.

5152 SNOW & ICE CONTROL SOCIAL SECURITY

The allocation of social security (7.65%) 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**
50% of the retirement contribution (14%) of Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.
- 5152 TREE & BRUSH SOCIAL SECURITY**
The allocation of social security (7.65%) 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.
- 5344 BRUSH PICKUP EXPENSES**
The actual expenses of contracted brush removal that the City in turn, charges the property owner for.
- 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**
50% of the retirement contribution (14%) of Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.
- 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**
50% of the retirement contribution (14%) of Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.
- 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**
50% of the retirement contribution (14%) of Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.
- 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 impound 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 and City flags.

SANITATION AND RECYCLING

11 36-00

5294 SOLID WASTE – RESIDENTIAL

Cost per contract with a garbage collection company (currently John’s Disposal) 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**
50% of the retirement contribution (14%) of Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.
- 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 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 REPAIR SERVICES**
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 treatments.
- 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

50% of the retirement contribution (14%) of Street wages for work done in this area. Employees pay 50% of their WRS contribution through payroll deduction.

152 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 Lake Geneva Convention & Visitors Bureau for city promotions per 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.

5760 YMCA YOUTH ATHLETIC PROGRAM

Contribution paid to the YMCA to support its operations.

CEMETERY

11 70-10

The Cemetery accounting operations were assumed by the Comptroller's office in 2014 and a separate Cemetery Fund (see Fund 48) was created by Common Council action. The Perpetual Care Fund is Fund 49.

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	-----2013----- BUDGETED	2013 9 MO. ACTUAL	-----2014-- PROJECTED	--2014-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
20-81-00-4111	GENERAL PROPERTY TAX LEVY	1,112,510	1,049,040	1,040,389	0	1,040,389	1,037,064
20-81-00-4811	INTEREST INCOME	2,235	0	0	0	0	0
20-81-00-4900	BOND PROCEEDS	0	0	0	0	0	0
20-81-00-4910	APPLIED PRIOR YR APPROPRIATION	0	0	0	0	0	0
20-81-00-4940	TRANSFER IN FROM GENERAL FUND	0	0	0	0	0	0
TOTAL		1,114,745	1,049,040	1,040,389	0	1,040,389	1,037,064
TOTAL REVENUES:		1,114,745	1,049,040	1,040,389	0	1,040,389	1,037,064
EXPENSES							
20-81-00-5216	PROFESSIONAL SERVICES	0	0	0	0	0	0
20-81-00-5613	2003 REF GO BONDS-PRINCIPAL	295,000	305,000	325,000	325,000	325,000	0
20-81-00-5615	2006 REF GO BONDS-PRINCIPAL	470,000	490,000	500,000	500,000	500,000	855,000
20-81-00-5623	ALLIANT ENERGY LOAN-PRINCIPAL	9,487	9,804	0	0	0	0
20-81-00-5624	2011 PROM NOTE-PRINCIPAL	0	105,000	25,000	25,000	25,000	25,000
20-81-00-5625	2011 SHARED SAVINGS-PRINCIPAL	81	995	1,026	766	1,026	1,057
20-81-00-5653	2003 REF GO BONDS-INTEREST	27,316	17,037	5,850	5,850	5,850	0
20-81-00-5655	2006 REF GO BONDS-INTEREST	156,000	136,800	117,000	117,000	117,000	89,900
20-81-00-5656	2011 PROM NOTE-INTEREST	0	83,774	66,401	66,400	66,401	66,026
20-81-00-5663	ALLIANT ENERGY LOAN-INTEREST	449	160	0	0	0	0
20-81-00-5664	2011 SHARED SAVINGS-INTEREST	13	142	112	86	112	81
20-81-00-5950	TRANSFER TO GENERAL FUND	0	0	0	0	0	0
TOTAL		958,346	1,148,712	1,040,389	1,040,102	1,040,389	1,037,064
TOTAL		958,346	1,148,712	1,040,389	1,040,102	1,040,389	1,037,064
TOTAL FUND REVENUES & BEG. BALANCE		1,114,745	1,049,040	1,040,389	0	1,040,389	1,037,064
TOTAL FUND EXPENSES		958,346	1,148,712	1,040,389	1,040,102	1,040,389	1,037,064
FUND SURPLUS (DEFICIT)		156,399	(99,672)	0	(1,040,102)	0	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.

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.

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.

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.

5664 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-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
BEGINNING BALANCE							0
TID #4							
REVENUES							
34-30-00-4111	TAX INCREMENT REVENUE	1,986,998	1,775,802	1,991,180	0	0	0
34-30-00-4361	STATE COMPUTER AID	1,919	1,757	1,500	0	0	0
34-30-00-4379	STATE GRANTS	0	61,142	0	0	0	0
34-30-00-4610	MISC REVENUES	0	0	0	1,006	0	0
34-30-00-4811	INTEREST INCOME	10,091	7,469	5,000	4,117	0	0
34-30-00-4812	INTEREST ON CD&S INVESTMENTS	12,657	6,244	5,000	0	0	0
34-30-00-4892	GIFTS & DONATIONS	0	0	0	0	0	0
34-30-00-4895	PIER REVENUES	17,728	12,777	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	6,193,748	0	0	0
TOTAL		2,029,393	1,865,191	8,196,428	5,123	0	0
TOTAL REVENUES: TID #4		2,029,393	1,865,191	8,196,428	5,123	0	0
EXPENSES							
34-30-00-1201	ESCROW FOR MAINTENANCE	0	0	0	0	0	0
34-30-00-1202	REPLACE BATHROOM FACILITIES	0	110,463	320,536	85,292	0	0
34-30-00-1203	WHITE RIVER TRAIL PROJECTS	0	35,691	664,308	0	0	0
34-30-00-1204	PARKING IMPROVEMENTS	0	0	2,400,000	0	0	0
34-30-00-1205	PARK BUILDING UPGRADES	0	0	50,000	0	0	0
34-30-00-1206	TREE PLANTING	0	12,574	127,425	1,815	0	0
34-30-00-1207	WHITE RIVER CANAL	0	0	630,000	0	0	0
34-30-00-1208	SIGNAGE REHABILITATION	0	2,595	97,400	0	0	0
34-30-00-1209	ALLEY WAY IMPROVEMENTS	0	0	300,000	0	0	0
34-30-00-1210	BEACH DISTRICT PROJECT	0	0	243,000	0	0	0
34-30-00-1211	DISCRETIONARY FUNDING	0	76,355	2,444,449	10,189	0	0
34-30-00-1212	DOWNTOWN LIGHTING RETROFIT	0	87,393	(140,016)	8,724	0	0
34-30-00-1213	TENNIS COURT REPLACEMENTS	0	149,486	0	12,305	0	0
34-30-00-1214	BROAD ST LIGHTING PROJECT	0	0	0	6,069	0	0
34-30-00-1215	PARKING LOT RESURFACING	0	0	70,751	456	0	0
34-30-00-1216	2013 TID STREET IMPROVEMENT PROJ	0	0	165,016	0	0	0
34-30-00-1217	MAIN ST WATERWAY ENCLOSURE	0	0	0	23,226	0	0
34-30-00-1218	FRONT END LOADER	0	0	0	0	0	0
34-30-00-5214	TIF #4 ADMINISTRATIVE FEES	150	3,316	220,000	619	0	0
34-30-00-5450	MAINTENANCE & REPAIRS	126,470	6,169	20,000	1,200	0	0
34-30-00-5862	DOWNTOWN STREETSCAPE	0	0	0	0	0	0
34-30-00-7075	LAND ACQUISITION DOWNTOWN	0	0	0	0	0	0
34-30-00-7086	RIVIERA SEAWALL REHAB	0	0	0	940	0	0

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. BUDGETED	----- 2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
TID #4							
EXPENSES							
34-30-00-7109	WRIGLEY BRIDGE REHABILITATION	49,362	16,008	0	0	0	0
34-30-00-7110	FLAT IRON PARK PROJECT	65,762	28,070	131,929	0	0	0
34-30-00-8027	STREET RESURFACING	152,262	31,989	0	0	0	0
34-30-00-8099	MAIN ST BRIDGE	0	0	0	0	0	0
34-30-00-8140	EDWARDS BOULEVARD CONSTRUCTION	47,823	39,300	161,699	41,000	0	0
34-30-00-9001	DUNN FIELD PARKING	0	3,535	0	0	0	0
34-30-00-9100	WHITE RIVER TRAIL	0	0	0	0	0	0
34-30-00-9110	TREE PLANTING	13,812	0	0	0	0	0
34-30-00-9115	RIVIERA RENOVATIONS	699,009	1,647	125,000	30,300	0	0
34-30-00-9118	UNDERGROUND ELECTRIC BURY	5,691	0	0	0	0	0
34-30-00-9120	MUSEUM REMODEL	66,135	0	0	0	0	0
34-30-00-9122	TRAFFIC SIGNALS	336,354	315,307	155,692	34,671	0	0
34-30-00-9124	SKATEBOARD PARK	27,748	480,692	9,239	6,045	0	0
34-30-00-9125	PARKING SYSTEM	355,064	334,604	0	0	0	0
TOTAL		1,945,642	1,735,194	8,196,428	262,851	0	0
TOTAL TID #4		1,945,642	1,735,194	8,196,428	262,851	0	0
TOTAL FUND REVENUES & BEG. BALANCE		2,029,393	1,865,191	8,196,428	5,123	0	0
TOTAL FUND EXPENSES		1,945,642	1,735,194	8,196,428	262,851	0	0
FUND SURPLUS (DEFICIT)		83,751	129,997	0	(257,728)	0	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 businesses 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.

4895 PIER REVENUES

Portion of the revenues collected from the West pier leases that is attributed to the TID.

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.
- 1212 DOWNTOWN LIGHTING RETROFIT**
This TID project is to retrofit the Main Street lights with lower energy cost illumination.
- 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 Target to Sheridan Springs Road.
- 9122 TRAFFIC SIGNALS**
The installation/coordination of traffic signals where necessary.

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
BEGINNING BALANCE							0
LAKEFRONT OPERATIONS							
REVENUES							
LAKEFRONT OPERATIONS							
40-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	74,394	0	0	0
TOTAL LAKEFRONT OPERATIONS		0	0	74,394	0	0	0
TOTAL REVENUES: LAKEFRONT OPERATIONS		0	0	74,394	0	0	0
BUOYS/BOAT STALLS							
REVENUES							
40-52-10-4675	BUOY/BOAT STALL WAITING LIST	310	715	550	455	505	500
40-52-10-4676	BUOY/STALL LATE FEES	25	200	50	400	400	200
40-52-10-4677	BUOY & BOAT STALL RENTAL	138,058	137,788	154,500	159,342	159,342	160,000
TOTAL		138,393	138,703	155,100	160,197	160,247	160,700
40-52-11-4600	LAUNCH RAMP Overage/SHORTAGE	278	76	0	66	66	0
40-52-11-4675	LAUNCH PASS FEES	4,675	5,561	5,200	4,857	4,857	5,000
40-52-11-4676	BOAT LAUNCH RAMP INCOME	29,213	33,012	32,000	30,027	31,500	30,000
TOTAL		34,166	38,649	37,200	34,950	36,423	35,000
TOTAL REVENUES: BUOYS/BOAT STALLS		172,559	177,352	192,300	195,147	196,670	195,700
BEACH							
REVENUES							
40-54-10-4366	DNR LAKE PATROL GRANT	27,674	27,347	27,350	27,642	27,642	27,640
40-54-10-4610	MISC BEACH REVENUE	71	115	50	47	38	50
40-54-10-4673	BEACH REVENUE	310,922	356,740	300,000	285,502	293,331	295,500
TOTAL		338,667	384,202	327,400	313,191	321,011	323,190
TOTAL REVENUES: BEACH		338,667	384,202	327,400	313,191	321,011	323,190
RIVIERA							
REVENUES							

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
RIVIERA							
40-55-10-4639	ONLINE CONVENIENCE FEES	742	668	600	668	700	700
40-55-10-4674	UPPER RIVIERA REVENUE	124,052	145,017	125,000	117,809	135,000	145,000
40-55-10-4675	UPPER RIVIERA CATERING REV	45,538	40,212	35,000	24,981	35,000	35,000
TOTAL		170,332	185,897	160,600	143,458	170,700	180,700
RIVIERA CONCOURSE ELECTRIC							
40-55-20-4679	RIVIERA CONCOURSE ELECTRIC	0	18,100	9,000	13,263	13,263	10,000
40-55-20-4690	RIVIERA ATM REVENUE	1,969	1,192	1,500	761	1,000	1,000
40-55-20-4820	RIVIERA CONCOURSE LEASES	91,636	91,769	91,770	91,941	91,942	96,540
40-55-20-4825	DONATIONS-FOUNTAIN	1,113	1,151	1,100	925	1,000	1,000
TOTAL		94,718	112,212	103,370	106,890	107,205	108,540
RIVIERA PIERS/DOCKS							
40-55-30-4821	RIVIERA DOCKS LEASES	141,918	142,907	142,900	143,925	143,926	145,000
40-55-30-4822	BUOY & SLIP LEASES	71,300	71,300	71,300	76,650	76,650	77,000
TOTAL RIVIERA PIERS/DOCKS		213,218	214,207	214,200	220,575	220,576	222,000
TOTAL REVENUES: RIVIERA		478,268	512,316	478,170	470,923	498,481	511,240
BUOYS/BOAT STALLS EXPENSES							
40-52-10-5110	HARBORMASTER SALARY	18,119	18,374	20,394	13,276	18,000	18,540
40-52-10-5134	HARBOR LIFE INSURANCE	186	136	150	111	135	140
40-52-10-5136	HARBOR RETIREMENT EXP	1,739	1,106	1,360	882	1,200	1,300
40-52-10-5152	HARBOR SOCIAL SECURITY	1,386	1,405	1,560	1,015	1,380	1,420
40-52-10-5211	PIER MAINTENANCE CONTRACT	34,176	33,771	38,000	17,784	35,000	38,000
40-52-10-5264	BUOYS & BOAT STALLS-REPAIRS	6,110	12,739	10,000	45	8,000	8,000
40-52-10-5314	LIABILITY & PROPERTY INSURANCE	621	663	650	525	650	650
40-52-10-5351	EQUIP MAINT SUPP--BUOYS-STALLS	187	524	500	0	500	500
40-52-10-5398	WEST PIER REPLACEMENT FUND	0	0	25,000	0	25,000	25,000
40-52-10-5399	BUOY/STALL MISC. EXPENSES	17,365	644	200	0	675	675
40-52-10-5800	PIER/SLIPS OUTLAY	0	0	0	620	59,589	0
TOTAL		79,889	69,362	97,814	34,258	150,129	94,225

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
BUOYS/BOAT STALLS							
40-52-11-5120	LAUNCH RAMP WAGES	11,818	10,310	12,000	9,250	10,200	12,000
40-52-11-5152	LAUNCH RAMP SOC SEC	904	788	925	707	780	920
40-52-11-5252	LAUNCH RAMP REPAIRS	0	576	500	0	350	350
40-52-11-5352	LAUNCH RAMP MAINT SUPPLIES	0	630	400	606	610	600
40-52-11-5399	LAUNCH RAMP MISCELLANEOUS	762	203	800	192	225	700
40-52-11-5810	LAUNCH RAMP OUTLAY	0	0	0	0	0	0
TOTAL		13,484	12,507	14,625	10,755	12,165	14,570
TOTAL BUOYS/BOAT STALLS		93,373	81,869	112,439	45,013	162,294	108,795
BEACH EXPENSES							
40-54-10-5120	BEACH MTCE WAGES	3,492	6,157	5,000	3,184	3,500	4,635
40-54-10-5125	BEACH MTCE OVERTIME WAGES	1,533	727	2,200	904	1,200	1,750
40-54-10-5126	BEACH SEASONAL WAGES	37,238	39,699	40,000	57,273	57,500	50,000
40-54-10-5136	BEACH MTCE RETIREMENT FUND	727	593	960	644	650	448
40-54-10-5152	BEACH SOCIAL SECURITY	3,227	3,554	3,610	4,655	4,720	4,315
40-54-10-5221	BEACH TELEPHONE	82	77	150	364	510	750
40-54-10-5222	BEACH ELECTRIC	6,650	6,671	6,900	4,136	6,200	6,900
40-54-10-5264	LAKE SPRAYING	4,475	4,650	4,700	4,665	4,665	4,700
40-54-10-5310	BEACH OFFICE SUPPLIES	3,960	4,030	4,000	203	4,000	4,000
40-54-10-5313	WORKER'S COMPENSATION INS	5,776	6,027	5,000	4,443	5,000	5,000
40-54-10-5314	LIABILITY & PROPERTY INSURANCE	3,452	3,799	3,600	3,037	3,600	3,600
40-54-10-5340	LUKE OPERATING EXPENSES	0	0	0	7,265	7,800	9,500
40-54-10-5352	BEACH MAINTENANCE SUPPLIES	6,163	4,269	5,000	3,561	4,600	5,000
40-54-10-5362	BEACH MAINTENANCE SERVICE COST	1,917	2,474	3,000	1,307	2,000	3,000
40-54-10-5372	BEACH DREDGING	5,649	47,042	40,000	459	40,000	0
40-54-10-5399	BEACH MISCELLANEOUS	1,964	2,525	2,500	2,138	2,500	2,600
40-54-10-5720	WATER SAFETY PATROL	31,220	35,174	31,769	31,769	31,769	32,580
40-54-10-5721	GLAKE LAW ENFORCEMENT AGENCY	45,174	45,174	45,174	45,519	45,519	48,174
40-54-10-5730	GLAKE ENVIRONMENTAL AGENCY	20,000	20,000	20,000	15,030	20,000	20,000
40-54-10-5735	GENEVA LAKE LEVEL CORP	0	500	2,500	2,500	2,500	5,400
40-54-10-5740	LAKE USE COMMISSION	0	0	0	0	0	500
40-54-10-5780	VENETIAN FESTIVAL FIREWORKS	5,500	5,500	10,000	10,000	10,000	10,000
40-54-10-5800	OUTLAY - BEACH EQUIPMENT	0	0	34,394	39,569	39,569	0
40-54-10-5810	OUTLAY-BLDG & GROUNDS	0	4,683	5,000	4,364	4,500	5,420
TOTAL		188,199	243,325	275,457	246,989	302,302	228,272

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
TOTAL BEACH		188,199	243,325	275,457	246,989	302,302	228,272
RIVIERA EXPENSES							
40-55-10-5120	RIVIERA MTCE WAGES	46,134	45,786	42,725	35,834	46,000	46,350
40-55-10-5125	RIVIERA MTCE OVERTIME	12,240	13,421	13,000	9,779	12,500	13,390
40-55-10-5126	RIVIERA SECURITY WAGES	14,893	17,064	17,000	13,184	17,000	17,000
40-55-10-5134	RIVIERA MTCE LIFE INSURANCE	298	291	325	238	285	325
40-55-10-5136	RIVIERA MTCE RETIREMENT FUND	6,853	6,982	7,412	6,038	7,780	4,185
40-55-10-5152	RIVIERA SOCIAL SECURITY	5,580	5,810	5,565	4,475	5,775	5,870
40-55-10-5216	PROF SERVICES - SOFTWARE	4,393	2,568	3,900	1,762	3,000	3,800
40-55-10-5221	TELEPHONE EXPENSE	425	599	675	361	650	700
40-55-10-5224	UPPER RIVIERA GAS HEAT	5,414	4,293	6,100	3,255	5,400	6,100
40-55-10-5226	UPPER RIV WATER & SEWER BILLS	4,118	4,488	4,300	1,967	4,300	4,300
40-55-10-5240	UPPER RIVIERA REPAIRS	0	0	0	0	0	0
40-55-10-5241	DAMAGES-UPPER RIVIERA RENTALS	0	0	0	0	0	0
40-55-10-5310	UPPER RIVIERA BROCHURES	0	0	0	0	0	0
40-55-10-5312	POSTAGE EXPENSE	193	208	200	154	210	225
40-55-10-5316	PUBLICATIONS & PROMOTIONS	2,128	2,557	2,000	1,923	1,923	2,500
40-55-10-5360	UPPER RIVIERA MAINTENANCE	2,421	1,333	3,000	0	3,000	3,000
TOTAL		105,090	105,400	106,202	78,970	107,823	107,745
40-55-20-5120	LAKEFRONT SECURITY PD WAGES	16,181	16,389	17,000	16,278	16,278	16,500
40-55-20-5136	LAKEFRONT SECURITY PD RETIREMT	2,686	1,509	3,125	0	0	0
40-55-20-5152	LAKEFRONT SECURITY PD FICA	1,237	1,253	1,305	1,245	1,245	1,265
40-55-20-5221	RIVIERA ELEVATOR PHONE EXPENSE	299	320	400	215	350	400
40-55-20-5226	LOWER RIV WATER & SEWER BILLS	3,855	4,302	4,000	3,384	4,100	4,300
40-55-20-5240	LOWER RIVIERA REPAIRS	0	0	0	0	0	0
40-55-20-5314	LIABILITY & PROPERTY INSURANCE	6,214	6,631	6,200	5,128	6,200	6,200
40-55-20-5350	BLDG MAINT SUPPLIES-RIV	19,578	17,741	17,500	12,459	17,000	17,500
40-55-20-5355	FOUNTAIN MAINT EXP	459	367	650	443	550	650
40-55-20-5360	RIV MAINTENANCE SERVICE COSTS	3,420	4,704	4,000	4,058	4,500	5,000
40-55-20-5399	MISCELLANEOUS EXPENSES	0	714	1,000	50	1,000	1,000
40-55-20-5930	TRANSFER TO GENERAL FUND	394,920	439,333	406,986	0	0	416,503
40-55-20-5931	TRANSFER TO TID #4	17,728	12,777	0	0	0	0
TOTAL		466,577	506,040	462,166	43,260	51,223	469,318

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
RIVIERA							
40-55-30-5222	PIER ELECTRIC	38,913	38,927	39,000	27,869	38,000	39,000
40-55-30-5264	PIER REPAIRS	1,005	1,968	2,000	16,654	17,200	2,000
TOTAL		39,918	40,895	41,000	44,523	55,200	41,000
TOTAL RIVIERA		611,585	652,335	609,368	166,753	214,246	618,063
TOTAL FUND REVENUES & BEG. BALANCE		989,494	1,073,870	1,072,264	979,261	1,016,162	1,030,130
TOTAL FUND EXPENSES		893,157	977,529	997,264	458,755	678,842	955,130
FUND SURPLUS (DEFICIT)		96,337	96,341	75,000	520,506	337,320	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.

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 lease 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 lease 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, kayak racks and boat stalls less the 5.5% sales tax. A policy on buoy and boat stall rentals can be obtained at City Hall.

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
Revenues from the sale of seasonal boat launch passes for the city ramp. These are available to the general public. The passes are 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.

BEACH
40 54-10

4366 DNR LAKE PATROL GRANT
Funds received from the State DNR 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.

RIVIERA UPPER FLOOR

40 55-10

4639 ONLINE CONVENIENCE FEES

Revenue received from the convenience fee for booking the Riviera Ballroom online with a credit card.

4674 UPPER RIVIERA REVENUE

Rental fees charged for use of the Riviera ballroom. At the present time, the 2014 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 charged as additional rental revenue.

4675 UPPER RIVIERA CATERING REVENUE

Percentage of the total bill charged for catering, beverage service, and rental companies. It's 20% for vendors not on the City's preferred vendor list and 15% for the vendors that are on the preferred list.

RIVIERA LOWER CONCOURSE

40 55-20

4679 RIVIERA CONCOURSE ELECTRIC

Electrical usage billed to Gage Marine.

4690 RIVIERA ATM REVENUE

Revenue received from the ATM machines at the lakefront.

4820 RIVIERA CONCOURSE LEASES

Amounts charged for the seasonal rental of shops in the lower Riviera concourse.

4825 DONATIONS – FOUNTAIN

Coins received in the fountain are collected weekly and are used for maintenance of the fountain.

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 SLIP & BUOY LEASES

Lease payments to the City per contracts with each lessee for seasonal rental of Riviera pier stalls and Riviera buoys.

BUOYS & BOAT STALLS

40 52-10

5110 HARBORMASTER SALARY

Part-time Lakefront position with responsibilities that includes contracting for Riviera tenants, ballroom renters, buoys & slips and supervising the lakefront staff.

5134 HARBOR LIFE INSURANCE

Life insurance premiums for the Harbormaster.

5136 HARBOR RETIREMENT FUND

The Harbormaster pays half (7.0%) of the retirement contribution through payroll deduction and the City pays the other half (7.0% of Harbormaster wages).

5152 HARBOR SOCIAL SECURITY

7.65% of 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 to purchase, 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.

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 to repair and maintain the launch ramp plus launch tickets.

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. Included are uniforms and timecards.

BEACH

40 54-10

5120 BEACH MAINTANCE 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. (Beach Manager, Assistant Mgr, restroom maintenance, and beach attendants).

5136 BEACH MTCE RETIREMENT FUND

Half (7.0%) of the retirement contribution is paid through payroll deduction and the City pays the other 7% half on Street Depart. 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 A cell phone related to beach operation. This includes the Luke kiosk modem service.

- 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, pens, paper, wristbands and any other supplies needed to maintain & control the beach operations.
- 5313 WORKERS COMPENSATION INSURANCE**
Cost of Worker's Compensation Insurance chargeable to the lakefront based on employees' wages.
- 5314 LIABILITY AND PROPERTY INSURANCE**
This charge for liability insurance appropriately charged here for shoreline activity rather than the General Fund.
- 5340 LUKE OPERATING EXPENSES**
Costs of operating the 3 Luke kiosk machines which sell admissions. This includes support contracts as well as supplies.
- 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, beach pier maintenance supplies, signs, sand, etc.
- 5362 BEACH MAINTENANCE SERVICE COST**
Cost of outside labor and materials incurred for beach maintenance, includes beach water testing.
- 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, includes water/sewer bills for the beach house and employee uniforms.
- 5720 WATER SAFETY PATROL**
Cost of lifeguard services provided at the Beach per contract with the Water Safety Patrol.
- 5721 GENEVA LAKE LAW ENFORCEMENT**
Amount contributed 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 City contribution to the Jaycees for their annual fireworks event.

RIVIERA UPPER FLOOR
40 55-10

5120 RIVIERA MAINTENCE WAGES
Street Department labor costs for building and grounds maintenance and event setup.

5125 RIVIERA MAINTENCE 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 life insurance premiums for the full-time Riviera employee.

5136 RIVIERA MTCE RETIREMENT FUND
Half (7.0%) of the retirement contribution is paid through payroll deduction and the City pays the other 7% half on Street Depart. wages applied to Riv 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. Vendors charged here include: Anteaus, Authorize.net, E-online.

5221 TELEPHONE EXPENSE
Telephone expenses for the Riviera Ballroom (2 lines), and Harbormaster cell phone.

5224 UPPER RIVIERA GAS HEAT
Gas heat expenses for upper Riviera.

5226 UPPER RIVIERA WATER & SEWER BILLS
Water and sewer bills for upper Riviera.

5312 POSTAGE EXPENSE
Costs of postage related to Lakefront operations.

5316 PUBLICATIONS & PROMOTIONS

Cost for advertising for the Upper Riviera Ballroom.

5360 UPPER RIVIERA MAINTAINENCE

Costs of supplies for maintenance of the Upper Riviera Ballroom.

RIVIERA LOWER CONCOURSE

40 55-20

5120 LAKEFRONT SECURITY WAGES

Direct allocation of two Police reserve officers for security around the Lakefront area during the summer season.

5136 LAKEFRONT SECURITY RETIREMENT EXPENSE

17.31% of the two Police reserve officers' wages for Retirement.

5152 LAKEFRONT SECURITY FICA

7.65% of the two Police reserve officers' wages for Social Security.

5221 RIVIERA ELEVATOR PHONE EXPENSE

Cost of telephone expense (1 line) for the Riviera elevator/alarm.

5226 LOWER RIVIERA WATER/SEWER BILL

Water and sewer bills for lower Riviera.

5314 LIABILITY AND PROPERTY INSURANCE

This charge for 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 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 performed by outside labor. This includes service contracts on the elevator, floor mats and the HVAC system.

5399 MISCELLANEOUS EXPENSES

Any expenses related to the Riviera concourse and not specified in any other category.

5930 TRANSFER TO GENERAL FUND
Transfers to the General Fund for property tax relief.

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.

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. ACTUAL	----- 2013 PROJECTED	----- 2014 FINAL BUDGET
BEGINNING BALANCE						0
REVENUES						
41-00-00-4111	GENERAL PROPERTY TAXES	56,000	90,000	90,000	90,000	90,000
41-00-00-4379	STATE GRANTS (LRIP)	20,393	0	20,681	0	0
41-00-00-4610	MISC REVENUES	0	7,821	0	0	0
41-00-00-4811	INTEREST EARNED	1,315	1,430	1,000	192	0
41-00-00-4832	SALE OF STREET DEPT. EQUIPMENT	0	0	0	0	0
41-00-00-4900	PROCEEDS FROM BORROWING	2,980,000	0	0	0	0
41-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	614,926	0	0
41-00-00-4935	TRANSFER FROM LAKEFRONT FUND	0	0	0	0	0
41-00-00-4940	TRANSFER FROM GENERAL FUND	0	106,298	0	0	0
41-00-00-4945	TRANSFER FROM IMPACT FEES	0	0	0	0	0
41-00-00-4950	TRANSFER FROM PARKING FUND	0	0	0	0	0
TOTAL		3,057,708	205,549	726,607	90,192	90,000
TOTAL REVENUES:		3,057,708	205,549	726,607	90,192	90,000
POLICE CIPS REVENUES						
41-21-00-4830	SALE OF POLICE EQUIPMENT	10,239	11,323	16,000	0	0
TOTAL		10,239	11,323	16,000	0	0
TOTAL REVENUES: POLICE CIPS		10,239	11,323	16,000	0	0
FIRE CIP REVENUES						
41-22-00-4830	SALE OF FIRE EQUIPMENT	0	0	0	0	0
TOTAL		0	0	0	0	0
TOTAL REVENUES: FIRE CIP		0	0	0	0	0
STREET CIP REVENUES						

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
STREET CIP							
41-32-10-4379	LRIP GRANT-STREET RESURFACING	0	0	0	0	0	0
41-32-10-4892	DONATIONS/CONTRIBUTIONS/REBATE	13,585	270	0	0	0	0
TOTAL		13,585	270	0	0	0	0
TOTAL REVENUES: STREET CIP		13,585	270	0	0	0	0
CEMETARY CIP REVENUES							
41-70-00-4837	CEMETERY CONTRIBUTIONS	0	0	8,000	8,000	8,000	0
TOTAL		0	0	8,000	8,000	8,000	0
TOTAL REVENUES: CEMETARY CIP		0	0	8,000	8,000	8,000	0
EXPENSES							
41-00-00-5216	ISSUANCE COSTS	43,225	0	0	0	0	0
TOTAL		43,225	0	0	0	0	0
TOTAL		43,225	0	0	0	0	0
MUNICIPAL COURT CIP EXPENSES							
41-12-00-0115	NEW COURT SOFTWARE	16,429	2,377	0	0	0	0
TOTAL		16,429	2,377	0	0	0	0
TOTAL MUNICIPAL COURT CIP		16,429	2,377	0	0	0	0
ACCOUNTING CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
ACCOUNTING CIP							
41-15-10-1127	MUNI MICROWAVE DATA LINK	0	0	12,000	117	0	0
41-15-10-1128	NEW SERVER	0	1,874	0	0	0	0
41-15-10-1129	COMPUTER REPLACEMENTS	0	638	5,609	1,163	0	0
41-15-10-1130	VIDEO ROOM UPGRADES	0	0	2,268	0	0	0
TOTAL		0	2,512	19,877	1,280	0	0
TOTAL ACCOUNTING CIP		0	2,512	19,877	1,280	0	0
POLICE CIPS EXPENSES							
41-21-00-0108	PHOENIX RECORD SYSTEM	2,649	0	0	0	0	0
41-21-00-0111	PD RADIO REPEATER	10,209	0	0	0	0	0
41-21-00-0112	DICTAPHONE	20,081	0	0	0	0	0
41-21-00-1131	SQUAD CAMERA SYSTEM	0	22,818	0	0	0	0
41-21-00-1132	TASER SYSTEM	10,749	0	0	0	0	0
41-21-00-1133	PORTABLE LIGHT TOWER 1/2	3,500	0	0	0	0	0
41-21-00-1134	RADIO REPLACEMENT SYSTEM	25,394	9,102	0	0	0	0
41-21-00-1135	COMPUTERS	486	6,981	0	0	0	0
41-21-00-1136	COMPUTER BACK UP SYSTEM	7,310	689	0	0	0	0
41-21-00-1211	COMPUTERS	0	2,420	5,079	4,564	0	0
41-21-00-1215	ALARM MONITORING SYSTEM	0	6,356	5,861	9,284	0	0
41-21-00-1216	AIR EXCHANGER-GARAGE	0	0	6,470	6,470	0	0
41-21-00-1217	FORENSIC DRYING CABINET	0	6,554	0	0	0	0
41-21-00-1218	COMPUTER ROOM A/C	0	0	7,000	6,675	0	0
41-21-00-1303	PD COMPUTERS	0	0	7,500	1,619	0	0
41-21-00-9072	COVERT CAMERA SYSTEM	1,000	0	0	0	0	0
41-21-00-9078	SQUAD CAR REPL PROGRAM	53,825	65,817	99,000	94,585	0	32,000
TOTAL		135,203	120,737	130,910	123,197	0	32,000
TOTAL POLICE CIPS		135,203	120,737	130,910	123,197	0	32,000
FIRE CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
FIRE CIP							
41-22-00-1100	AERIAL FIRE TRUCK	874,324	0	0	0	0	0
41-22-00-1101	PROTECTIVE TURNOUT GEAR	0	24,000	0	0	0	0
41-22-00-1102	HOSE	0	4,689	0	0	0	0
41-22-00-1103	DOOR REPLACEMENT	14,000	0	0	0	0	0
41-22-00-1104	BAY FLOOR REPAIR	15,080	3,100	0	0	0	0
41-22-00-1105	COPY MACHINE	3,268	0	0	0	0	0
41-22-00-1106	RADIO REPLACEMENTS	28,307	26,518	10,173	0	0	0
41-22-00-1201	PROTECTIVE TURNOUT GEAR	0	23,250	774	774	0	0
41-22-00-1202	HOSE	0	100	0	0	0	0
41-22-00-1213	PRO PHOENIX SYSTEM	0	13,091	49,808	29,492	0	0
41-22-00-1214	HOSE	0	8,327	4,584	2,809	0	0
41-22-00-1301	TURNOUT GEAR	0	0	25,000	17,668	0	0
41-22-00-1302	HOSE	0	0	2,500	0	0	0
41-22-00-9056	PROTECTIVE FIRE CLOTHING	2,912	5,061	0	0	0	0
TOTAL		937,891	108,136	92,839	50,743	0	0
TOTAL FIRE CIP		937,891	108,136	92,839	50,743	0	0
EMERGENCY MGMT CIP EXPENSES							
41-29-00-1107	STORM SIRENS(3)	63,577	2,601	0	0	0	0
41-29-00-1108	NARROW BAND SIRENS	29,872	0	0	0	0	0
41-29-00-1109	2-WAY FOR SIRENS	17,753	0	0	0	0	0
41-29-00-1110	LAP TOP(MDC)	3,970	0	0	0	0	0
TOTAL		115,172	2,601	0	0	0	0
TOTAL EMERGENCY MGMT CIP		115,172	2,601	0	0	0	0
STREET CIP EXPENSES							
41-32-10-0114	2010 STREET IMPROVEMENTS	153	0	0	0	0	0
41-32-10-1114	2011 STREET IMP PROGRAM	518,392	139,322	1,998	1,540	0	0
41-32-10-1116	CRACKFILLING	0	25,402	0	0	0	0
41-32-10-1117	1070 CAREY ST ROOF REPAIR	0	0	10,000	0	0	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
STREET CIP EXPENSES							
41-32-10-1118	RETROFIT PROGRAM-DOORS	4,975	0	0	0	0	0
41-32-10-1119	ST DEPT PARKING LOT PAVING	0	0	0	0	0	0
41-32-10-1122	SYD PLOW TRUCK W/PLOW	16,451	128,489	0	0	0	0
41-32-10-1123	SIDEWALK GRINDING	0	10,000	0	0	0	0
41-32-10-1124	NIMS-RADIO REPLACEMENTS	3,107	0	0	0	0	0
41-32-10-1204	THERMOPLASTIC LANE MARKINGS	0	0	0	0	0	0
41-32-10-1205	2012 STREET PROGRAM	0	256,694	945	660	0	0
41-32-10-1207	CRACKFILLING	0	20,000	0	0	0	0
41-32-10-1209	PLOW TRUCK W/CHIPPER BOX	0	0	65,000	63,392	0	0
41-32-10-1305	2013 THERMOPLASTIC LANE MARKNG	0	0	11,000	0	0	0
41-32-10-1307	2013 STREET IMP PROGRAM	0	0	253,681	12,941	0	0
41-32-10-1308	2013 SIDEWALK GRINDING	0	0	10,000	0	0	0
41-32-10-1309	2013 CRACKFILLING	0	0	20,000	0	0	0
41-32-10-1310	3/4 TON 2013 TRUCK W/PLOW	0	0	40,000	0	0	0
41-32-10-1311	BRUSH CHIPPER	0	0	45,000	43,054	0	0
41-32-10-1312	FROND END LOADER	0	0	0	0	0	0
41-32-10-7020	CTY H/WELLS ST REHAB	0	360	0	0	0	0
TOTAL		543,078	580,267	457,624	121,587	0	0
TOTAL STREET CIP		543,078	580,267	457,624	121,587	0	0
PARKS CIP EXPENSES							
41-52-00-1120	MOWER 16 FT	13,354	0	0	0	0	0
41-52-00-1121	PARK MOWER	12,280	0	0	0	0	0
41-52-00-1125	TRASH RECEPTACLES	0	1,950	0	0	0	0
41-52-00-1126	VET PARK FAUCET LINE REPAIR	4,678	0	0	0	0	0
TOTAL		30,312	1,950	0	0	0	0
TOTAL PARKS CIP		30,312	1,950	0	0	0	0
CEMETARY CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
CEMETARY CIP							
41-70-00-1212	CEMETERY PLOW TRUCK	0	0	49,357	49,357	49,357	0
TOTAL		0	0	49,357	49,357	49,357	0
TOTAL CEMETARY CIP		0	0	49,357	49,357	49,357	0
TOTAL FUND REVENUES & BEG. BALANCE		3,081,532	217,142	750,607	98,192	98,000	90,000
TOTAL FUND EXPENSES		1,821,310	818,580	750,607	346,164	49,357	32,000
FUND SURPLUS (DEFICIT)		1,260,222	(601,438)	0	(247,972)	48,643	58,000

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 Government 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.

CITY ADMINISTRATION PROJECTS

41 15-10

1129 COMPUTER REPLACEMENT PROGRAM

Computer replacements.

1130 VIDEO ROOM UPGRADES

Project to upgrade the Council videographing equipment room.

POLICE PROJECTS

41 21-00

4830 SALE OF POLICE EQUIPMENT

Funds received from the sale of Police Equipment and/or Vehicles, usually retired squad cars.

1215 ALARM MONITORING SYSTEM

Alarm monitoring system in Dispatch.

1303 PD COMPUTER REPLACEMENT PROGRAM-2013

Computer replacements.

9078 SQUAD CAR REPLACEMENT PROGRAM

One squad truck is scheduled to be replaced.

FIRE PROJECTS

41 22-00

1106 RADIO REPLACEMENTS

Upgrade of radios and replacements.

1213 PROPHOENIX SYSTEM

Purchase, install and training of new fire/EMS software tracking system.

1214 FD HOSE REPLACEMENT PROGRAM-2012

Hose replacements

1301 FD PROTECTIVE FIRE CLOTHING-2013

Turnout gear replacements.

DPW/STREET PROJECTS

41 32-10

1117 1070 CAREY STREET ROOF REPAIR

Project to repair the Carey Street Public Works building roof.

1307 2013 STREET IMPROVEMENT PROGRAM

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.

1313 2013 FORD F150 TRUCK

Truck replacement.

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
42-34-50-4610	MISC REVENUE	0	410	400	994	1,050	600
42-34-50-4632	PARKING TICKET PENALTIES	93,618	57,847	50,000	28,610	40,000	40,000
42-34-50-4633	PARKING METER COLLECTIONS	448,895	810,545	900,000	698,254	930,000	950,000
42-34-50-4634	PARKING METER TICKETS	243,695	133,439	140,000	114,876	135,000	135,000
42-34-50-4635	PRKG METER TICKETS-COLL AGENCY	10,721	11,866	10,000	32,056	35,000	20,000
42-34-50-4636	PARKING STICKERS-WALCO	1,596	8,037	2,000	1,650	1,700	6,000
42-34-50-4637	PARKING LOT PERMITS	3,601	4,360	2,500	5,308	5,500	4,000
42-34-50-4638	BUSINESS PARKING PASSES	455	3,128	1,000	526	600	3,000
42-34-50-4639	ONLINE CONVENIENCE FEES	9,711	5,440	6,000	4,998	5,800	5,800
42-34-50-4690	MISC SALES	0	950	500	110	150	150
42-34-50-4811	INTEREST INCOME	812	846	1,000	896	1,000	1,000
42-34-50-4910	APPL OF PRIOR YR APPROPRIATION	0	0	35,968	0	0	0
TOTAL		813,104	1,036,868	1,149,368	888,278	1,155,800	1,165,550
TOTAL REVENUES:		813,104	1,036,868	1,149,368	888,278	1,155,800	1,165,550
EXPENSES							
42-34-50-5120	PARKING WAGES	143,657	153,169	159,297	112,533	153,000	202,228
42-34-50-5132	PARKING HEALTH INS	45,592	47,775	50,500	39,043	52,980	68,000
42-34-50-5134	PARKING LIFE INSURANCE	191	231	250	253	320	450
42-34-50-5136	PARKING RETIREMENT FUND	11,761	11,136	12,000	9,267	12,100	12,080
42-34-50-5138	PARKING UNIFORMS	1,097	416	1,500	730	1,500	1,500
42-34-50-5152	PARKING SOCIAL SECURITY	10,908	11,583	12,190	8,471	11,800	15,470
42-34-50-5216	PROFESSIONAL SERVICES	11,047	37,266	49,000	33,795	47,000	49,000
42-34-50-5220	PARKING LOT PLANTING SERVICES	15,050	19,372	20,000	11,951	16,500	20,000
42-34-50-5221	TELEPHONE EXPENSE	1,403	15,779	16,000	7,543	14,000	16,000
42-34-50-5250	PARKING KIOSK REPAIRS/SUPPLIES	1,295	1,002	15,000	6,841	12,000	13,000
42-34-50-5265	POLICE DEPT SERVICES	2,314	0	2,500	0	2,500	2,733
42-34-50-5310	PARKING OFFICE SUPPLIES	752	1,178	2,200	1,162	2,000	2,200
42-34-50-5312	PARKING POSTAGE EXPENSE	4,426	3,018	3,500	798	3,000	3,000
42-34-50-5313	WORKERS COMPENSATION INSURANCE	1,715	3,592	2,500	2,982	3,900	4,000
42-34-50-5314	LIABILITY & PROPERTY INSURANCE	3,500	3,270	3,500	2,129	2,900	3,000
42-34-50-5340	OPERATING SUPPLIES-ENFORCEMENT	3,630	7,299	7,000	7,027	7,100	8,000
42-34-50-5341	VEHICLE SUPPLIES-FUEL	556	831	1,000	356	800	1,000
42-34-50-5351	VEHICLE/EQUIPMENT MAINT	53	46	300	171	250	300
42-34-50-5399	PARKING MISC EXPENSES	520	7,215	7,000	758	7,000	7,000
42-34-50-5450	SUPPORT CONTRACTS	3,050	19,941	73,500	76,280	82,000	104,000
42-34-50-5850	PARKING LOT EXPENSES	0	6,297	0	0	7,000	7,000

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
EXPENSES							
42-34-50-5870	OUTLAY-PARKING	0	111,072	35,968	65,205	66,000	0
42-34-50-5950	TRANSFER TO GENERAL FUND	475,584	500,373	560,462	0	495,150	550,589
TOTAL		738,101	961,861	1,035,167	387,295	1,000,800	1,090,550
TOTAL		738,101	961,861	1,035,167	387,295	1,000,800	1,090,550
TOTAL FUND REVENUES & BEG. BALANCE		813,104	1,036,868	1,149,368	888,278	1,155,800	1,165,550
TOTAL FUND EXPENSES		738,101	961,861	1,035,167	387,295	1,000,800	1,090,550
FUND SURPLUS (DEFICIT)		75,003	75,007	114,201	500,983	155,000	75,000

PARKING METERS

42 34-50

4610 MISC REVENUE

Revenues from the suspension release fee, currently \$20, and the administration fee for parking bag issuance.

4632 PARKING TICKET PENALTIES

Revenue from ticket penalties (the ticket fine doubles after 10 days and a 2nd collection letter adds an additional \$6.00 penalty).

4633 PARKING STALL COLLECTIONS

Revenue collected from the Luke parking pay stations, less the 5.5% sales tax paid to the State.

4634 PARKING STALL TICKETS

Revenue received from tickets issued for parking beyond the amount of time paid for in a stall, for parking beyond the allowed time limit from parking stickers, during free parking season, or 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 were unsuccessful by City means. The collection agent currently is HE Stark Agency.

4636 PARKING STICKERS-WALCO

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, less the 5.5% sales taxes.

4638 BUSINESS PARKING PASSES

A fee charged businesses for special parking passes, less the 5.5% sales tax.

4639 ONLINE CONVENIENCE FEES

A fee paid by an online customer for use of the internet service to pay parking tickets.

4690 MISC SALES

Revenues from the sale of the old individual meter heads, less the 5.5% sales tax.

4811 INTEREST INCOME

Interest revenue from the collection agency that is split 50% with the City on interest paid 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 WAGES**
Wages for the Parking Manager, Parking Supervisor, partial (90%) Front Desk Parking clerk, part time parking enforcers, as well as one Police dispatcher.
- 5132 PARKING HEALTH INSURANCE**
The allocation of health/dental insurance for the employees listed above who are covered by the City Plan.
- 5134 PARKING LIFE INSURANCE**
Life insurance premiums for Parking personnel who are eligible for life insurance coverage.
- 5136 PARKING RETIREMENT FUND**
50% of 14.0% retirement contribution for those eligible for retirement benefits. The employees pay 50% of this through payroll deduction.
- 5138 PARKING UNIFORMS**
Cost of uniforms for Parking employees.
- 5152 PARKING SOCIAL SECURITY**
The employer's share of FICA (7.65% of wages).
- 5216 PROFESSIONAL SERVICES**
This includes online credit card fees as well as the collection agency commissions.
- 5220 PARKING LOT PLANTING SERVICES**
Cost of the flower bed maintenance contract (currently with Breezy Hill Nursery) in the area parking lots. Also booked here are the water bills for the beds.
- 5221 TELPHONE EXPENSES**
Cell phone expenses specific to the Parking Department and 10% of the cost for the City Hall phone system. Also includes the Luke modem services fees and the "Extend By Phone" transaction fees which are 25 cents per transaction.
- 5250 PARKING KIOSK REPAIRS/SUPPLIES**
Cost of repairs, maintenance and supplies for the 64 Luke parking kiosks. This includes receipt paper, stall marker decals, and repairs as a result of damage or vandalism.
- 5265 POLICE DEPARTMENT SERVICES**
Costs associated with the Police Department for running license plate information from tickets in order to mail overdue notices.
- 5310 PARKING OFFICE SUPPLIES**
Envelopes, ink, pens, timecards, notebooks, and any other supply used specifically by the Parking Department. Also included are license plate suspension fees.
- 5312 PARKING POSTAGE EXPENSE**
Cost of postage, generally for mailing collections letters for unpaid parking tickets.

- 5313 WORKERS COMPENSATION INSURANCE**
This fund is allocated its proportionate share.
- 5314 LIABILITY AND PROPERTY INSURANCE**
This fund is allocated its proportionate share.
- 5340 OPERATING SUPPLIES-ENFORCEMENT**
Cost of tickets, envelopes, chalk, etc.
- 5341 VEHICLE SUPPLIES- FUEL**
Gas and oil specific to the Parking department vehicles.
- 5351 VEHICLE/EQUIPMENT MAINTENANCE**
Maintenance of the Parking department vehicles and equipment, including oil changes.
- 5399 PARKING MISC EXPENSES**
Any expense not specified in any other category. Also booked here are the shuttle services provided on busy weekends.
- 5450 SUPPORT CONTRACTS**
Cost of software annual support contracts for the Duncan handheld ticket writers and the annual support for the Luke pay stations. Also booked here are the monthly Luke EMS fees, currently \$45/month per kiosk.
- 5850 PARKING LOT EXPENSES**
50% share of the revenues collected at the Keefe Lot which are split with the property owners per agreement.
- 5870 OUTLAY-PARKING**
Purchase of kiosks, ticket handheld writers 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	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
45-00-00-4422	FIRE IMPACT FEES	2,356	5,270	0	4,278	0	0
45-00-00-4452	PARK IMPACT FEES	19,298	3,910	0	3,324	0	0
45-00-00-4455	LIBRARY IMPACT FEES	8,960	16,480	0	22,880	0	0
45-00-00-4730	PARK FUND DONATIONS	0	5,000	0	0	0	0
45-00-00-4811	INTEREST EARNED	379	466	0	176	0	0
45-00-00-4910	APPLICATION OF PRIOR YEARS	0	0	0	0	0	0
TOTAL		30,993	31,126	0	30,658	0	0
TOTAL REVENUES:		30,993	31,126	0	30,658	0	0
EXPENSES							
45-00-00-5961	PARK IMPACT EXPENDITURES	0	36,378	0	15,658	0	0
TOTAL		0	36,378	0	15,658	0	0
TOTAL		0	36,378	0	15,658	0	0
EXPENSES							
45-22-00-5136	RETIREMENT EXPENSE	0	0	0	0	0	0
45-22-00-5152	SOCIAL SECURITY EXP	0	0	0	0	0	0
45-22-00-5962	FIRE IMPACT EXPENDITURES	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
EXPENSES							
45-99-00-5960	LIBRARY IMPACT EXPENDITURES	4,514	3,791	0	0	0	0
TOTAL		4,514	3,791	0	0	0	0
TOTAL		4,514	3,791	0	0	0	0
TOTAL FUND REVENUES & BEG. BALANCE		30,993	31,126	0	30,658	0	0
TOTAL FUND EXPENSES		4,514	40,169	0	15,658	0	0
FUND SURPLUS (DEFICIT)		26,479	(9,043)	0	15,000	0	0

IMPACT FEES

45 00-00

4422 FIRE DEPARTMENT IMPACT FEES

Impact fees collected on new construction in designated areas for Fire Department impact. *FIRE IMPACT FEES WERE REPEALED IN 2013 BY ORDINANCE.*

4452 PARK IMPACT FEES

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

4455 LIBRARY IMPACT FEES

Impact fees collected on new construction in the new designated areas for Library impact. *LIBRARY IMPACT FEES WERE REPEALED IN 2013 BY ORDINANCE.*

4811 INTEREST EARNED

Impact 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.

CITY OF LAKE GENEVA
 DETAILED REVENUE & EXPENSE REPORT
 ACTUAL VS. PRIOR VS. BUDGET
 FOR 1 PERIODS ENDING JANUARY 31, 2014

FUND: CEMETERY FUND
 DEPT: CEMETERY OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	JANUARY ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
48-00-00-5120	CEM WAGES	6,828.00	0.00	6,828.00	0.00	0.00	-100.0%
48-00-00-5125	CEM OVERTIME	1,026.48	0.00	1,026.48	0.00	0.00	-100.0%
48-00-00-5126	CEM SEASONAL LABOR	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5132	CEM HEALTH/DENTAL INS	2,161.07	0.00	2,161.07	0.00	0.00	-100.0%
48-00-00-5134	CEM LIFE INSURANCE EXP	49.10	0.00	49.10	0.00	0.00	-100.0%
48-00-00-5136	CEM RETIREMENT EXPENSE	633.81	0.00	633.81	0.00	0.00	-100.0%
48-00-00-5137	CEM DISABILITY EXP	53.68	0.00	53.68	0.00	0.00	-100.0%
48-00-00-5138	CEM UNIFORM ALLOWANCE	1,200.00	0.00	1,200.00	0.00	0.00	-100.0%
48-00-00-5152	CEM FICA EXPENSE	683.83	0.00	683.83	0.00	0.00	-100.0%
48-00-00-5221	CEM TELEPHONE EXP	37.57	0.00	37.57	0.00	0.00	-100.0%
48-00-00-5222	CEM ELECTRICITY EXP	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5224	CEM GAS HEAT EXP	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5226	CEM WATER/SEWER EXP	3.98	0.00	3.98	0.00	0.00	-100.0%
48-00-00-5240	CEM BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5250	CEM EQUIP MAINT/REPAIRS	95.05	0.00	95.05	0.00	0.00	-100.0%
48-00-00-5310	CEM OFFICE SUPPLIES	20.84	0.00	20.84	0.00	0.00	-100.0%
48-00-00-5312	CEM POSTAGE EXP	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5313	CEM WORKERS COMP INS	2,396.25	0.00	2,396.25	0.00	0.00	-100.0%
48-00-00-5314	CEM LIABILITY/PROPERTY INS	1,878.00	0.00	1,878.00	0.00	0.00	-100.0%
48-00-00-5340	CEM OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5341	CEM FUEL EXPENSE	470.89	0.00	470.89	0.00	0.00	-100.0%
48-00-00-5350	CEM BLDG MAINT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5351	CEM VEHICLE MAINT/REPAIR	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5360	CEM MAINT SERVICE EXP	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5362	CEM GROUNDS/LANDSCAPING	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5399	CEM MISC EXP	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5420	CEM GRAVES/FOUNDATIONS	0.00	0.00	0.00	0.00	0.00	0.0%
48-00-00-5810	CEM EQUIPMENT OUTLAY	1,350.00	0.00	1,350.00	0.00	0.00	-100.0%
TOTAL EXPENSES:		18,888.55	0.00	18,888.55	0.00	0.00	-100.0%
TOTAL EXPENSES: CEMETERY OPERATIONS		18,888.55	0.00	18,888.55	0.00	0.00	-100.0%
TOTAL FUND EXPENSES		18,888.55	0.00	18,888.55	0.00	0.00	-100.0%
TOTAL FUND REVENUES		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FUND EXPENSES		18,888.55	0.00	18,888.55	0.00	0.00	-100.0%
FUND SURPLUS (DEFICIT)		(18,888.55)	0.00	(18,888.55)	0.00	0.00	100.0%

CEMETERY FUND

48 00-00

4654 SALE OF GRAVES

Revenues collected for the sale of grave plots and columbarium niches. Half of the price of a grave or niche is deposited into the Perpetual Care Fund.

4655 SALE OF FOUNDATIONS

Revenues collected from the sale of foundations and also stake out fees.

4656 INTERNMENTS (BURIAL/CREMATION) REVENUES

Fees charged for burials and internments. Frost charges are included here for opening a grave between Nov. 1st and March 15th.

4610 MISCELLANEOUS REVENUE

Revenue that is not specified in any other category.

4811 INTEREST EARNED

Income from invested funds.

4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS

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

5120 CEMETERY WAGES

Wages of the full-time Cemetery Sexton and assistant.

5125 CEMETERY OVERTIME WAGES

Overtime wages for Cemetery personnel.

5126 CEMETERY SEASONAL LABOR

Wages paid for seasonal help.

5132 CEMETERY HEALTH/DENTAL INSURANCE

The allocation of health/dental insurance for the full-time employees who are covered by the City Plan.

5134 CEMETERY LIFE INSURANCE

Life insurance premiums for Cemetery personnel who are eligible for life insurance coverage.

5136 CEMETERY RETIREMENT

50% of the retirement contribution (14%) of wages. Employees pay 50% of their WRS contribution through payroll deduction.

- 5137 CEMETERY DISABILITY PREMIUMS**
Sun Life Insurance provides the City's disability insurance on full-time employees.
- 5138 UNIFORM/CLOTHING ALLOWANCE**
Allowance for work-related clothing, currently at \$600 per year.
- 5152 CEMETERY SOCIAL SECURITY**
The employer's share of FICA (7.65% of wages).
- 5221 CEMETERY TELEPHONE**
All phones (land and cellular) which are used in connection with the Library.
- 5222 CEMETERY ELECTRICITY**
Electric utility bills are booked here.
- 5224 CEMETERY GAS HEAT**
Gas utility bills are booked here.
- 5226 CEMETERY WATER/SEWER UTILITIES**
Water and sewer utilities are booked here.
- 5240 CEMETERY BUILDING REPAIR**
Cost of building repairs.
- 5250 CEMETERY EQUIPMENT REPAIR/MAINTENANCE**
Cost of equipment maintenance and repairs.
- 5310 CEMETERY OFFICE SUPPLIES**
General office supplies.
- 5312 CEMETERY POSTAGE**
General postage for mailings.
- 5313 WORKERS COMPENSATION INSURANCE**
This fund is allocated its proportionate share of employee-related work injury insurance.
- 5314 LIABILITY & PROPERTY INSURANCE**
This fund is allocated its proportionate share of general liability and property insurance.
- 5340 OPERATING SUPPLIES**
The cost of supplies such as small tools, supplies, gloves, etc.

- 5341 FUEL EXPENSE**
The cost of gasoline and diesel fuel for vehicles and equipment.
- 5350 CEMETERY BUILDING MAINTENANCE SUPPLIES**
The cost of maintenance supplies, such as janitorial items, etc.
- 5351 CEMETERY VEHICLE MAINT/REPAIR**
The cost of maintenance and repair of Cemetery vehicles, such as oil changes, etc.
- 5360 CEMETERY MAINTENANCE SERVICES**
Outside maintenance services for the Cemetery that includes cleaning services, HVAC services, etc.
- 5362 CEMETERY GROUNDS/LANDSCAPING**
Supplies related to maintenance of the grounds, such as black dirt, grass seed, etc.
- 5399 CEMETERY MISC EXPENSES**
Any expense not specified in any other category.
- 5420 CEMETERY GRAVES/FOUNDATION EXPENSES**
Any expense related to graves and monument such as the digging of graves and installation of foundations.
- 5810 CEMETERY EQUIPMENT OUTLAY**
New equipment purchases or replacements that are not included in the Capital Projects Fund.

CEMETERY PERPETUAL CARE FUND
49 00-00

- 4811 INTEREST EARNED**
Income from invested funds.
- 4812 DIVIDEND INCOME**
Income from investments.
- 4814 PORTFOLIO GAINS/LOSSES**
Gains and losses from the fluctuation in the portfolio valuation.

EQUIPMENT REPLACEMENT FUND

50 00-00

4111 GENERAL PROPERTY TAX LEVY

The portion of the general tax levy that is allocated to this fund.

4811 INTEREST EARNED

Income from invested funds.

4940 TRANSFER FROM GENERAL FUND

Funding transferred from the General Fund

5800 DPW EQUIPMENT PURCHASES

Equipment purchases for the Street Department as approved by Common Council.

5801 FIRE EQUIPMENT PURCHASES

Equipment purchases for the Fire Department as approved by Common Council.

5802 POLICE EQUIPMENT PURCHASES

Equipment purchases for the Police Department as approved by Common Council.

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- BUDGETED	2013 9 MO. ACTUAL	----- PROJECTED	--2014-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
99-00-00-4111	GENERAL PROPERTY TAX LEVY	418,000	418,000	418,000	418,000	418,000	423,000
99-00-00-4354	LSTA GRANTS	0	0	0	0	0	0
99-00-00-4512	LIBRARY FINES AND FEES	26,460	26,260	26,000	18,740	26,000	26,000
99-00-00-4621	LIBRARY MISC REVENUE	1,406	2,518	0	370	0	500
99-00-00-4731	KENOSHA COUNTY REVENUES	8,173	10,378	11,975	5,987	11,975	11,856
99-00-00-4732	RACINE COUNTY REVENUES	2,618	4,010	5,510	2,755	5,510	4,365
99-00-00-4733	WALWORTH COUNTY REVENUES	213,258	241,243	257,981	128,990	257,981	273,586
99-00-00-4734	WAUKESHA COUNTY REVENUES	38	150	173	86	173	119
99-00-00-4735	ROCK COUNTY (ARROWHEAD) REV	251	0	0	0	0	78
99-00-00-4736	JEFFERSON COUNTY REVENUES	0	0	0	0	0	0
99-00-00-4811	INTEREST EARNED	101	357	0	54	0	0
99-00-00-4812	DIVIDEND INCOME	8,237	8,084	0	0	0	0
99-00-00-4814	PORTFOLIO GAINS/LOSSES	(14,515)	27,534	0	0	0	0
99-00-00-4892	DONATIONS	21,130	9,855	0	0	0	0
99-00-00-4900	PROCEEDS FROM BORROWING	7,781	0	0	0	0	0
99-00-00-4910	APPL OF PR YR APPROPRIATIONS	0	0	0	0	0	0
TOTAL		692,938	748,389	719,639	574,982	719,639	739,504
TOTAL REVENUES:		692,938	748,389	719,639	574,982	719,639	739,504
EXPENSES							
99-00-00-5110	LIBRARY FT SALARIES	352,756	257,243	198,247	162,031	219,477	234,097
99-00-00-5120	LIBRARY PT WAGES	0	113,207	176,850	116,313	150,214	140,722
99-00-00-5132	HEALTH/DENTAL INSURANCE	80,287	83,651	90,000	75,589	105,413	133,000
99-00-00-5134	LIFE INSURANCE	1,205	1,233	1,300	1,064	1,354	1,300
99-00-00-5136	RETIREMENT FUND	28,710	19,964	23,000	16,872	24,585	26,238
99-00-00-5137	LIBRARY DISABILITY PREMIUMS	717	726	750	646	803	900
99-00-00-5152	LIBRARY SOCIAL SECURITY	26,862	28,126	29,000	21,084	28,281	28,674
99-00-00-5211	GENERAL ADMIN EXPENSES	5,889	6,485	4,500	2,311	3,500	3,000
99-00-00-5221	LIBRARY TELEPHONE/PAGER	1,868	2,325	2,700	1,610	2,300	2,300
99-00-00-5222	LIBRARY UTILITIES	18,560	17,877	17,000	12,158	17,000	17,000
99-00-00-5250	LIBRARY BLDG REPAIR	30,519	11,243	6,000	275	500	6,000
99-00-00-5310	LIBRARY OFFICE SUPPLIES	3,222	2,725	4,000	1,980	3,500	3,500
99-00-00-5312	LIBRARY POSTAGE	696	532	910	340	600	600
99-00-00-5313	WORKERS COMP INSURANCE	1,145	1,148	1,585	754	1,585	1,600
99-00-00-5314	LIABILITY & PROPERTY INSURANCE	7,812	8,400	8,240	6,526	8,240	8,600
99-00-00-5332	STAFF CONTINUING EDUCATION	214	170	750	617	750	500
99-00-00-5350	LIBRARY MAINT SUPPLIES	0	2,147	2,100	1,773	2,100	1,800

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2011-- ACTUAL	--2012-- ACTUAL	----- 2013 9 MO. ACTUAL	----- PROJECTED	----- 2014-- FINAL BUDGET
EXPENSES						
99-00-00-5360	LIBRARY BLDG MAINT SERVICES	0	17,473	19,300	11,948	19,000
99-00-00-5399	MISCELLANEOUS	0	0	0	0	0
99-00-00-5410	LIBRARY ADULT MATERIALS	30,742	31,404	31,000	19,498	31,000
99-00-00-5411	LIBRARY YOUTH MATERIALS	11,022	13,063	15,000	9,013	15,000
99-00-00-5412	LIBRARY MAGAZINES & NEWSPAPERS	13,610	6,575	8,000	941	6,000
99-00-00-5413	LIBRARY REFERENCE MATERIALS	1,681	2,141	3,500	182	2,000
99-00-00-5414	LIBRARY NONPRINT MATERIALS	8,484	9,484	9,000	4,584	6,000
99-00-00-5415	LIBRARY PROGRAMS	0	0	0	0	0
99-00-00-5416	USE OF DONATED FUNDS	13,484	1,698	0	0	0
99-00-00-5510	LIBRARY SIRSI	14,423	17,975	19,000	17,013	19,000
99-00-00-5511	LIBRARY CIRCULATION SUPPLIES	1,576	2,509	3,500	2,012	3,000
99-00-00-5512	LIBRARY PROCESSING SUPPLIES	4,197	2,980	3,500	1,914	2,500
99-00-00-5514	LIBRARY COMPUTER HARDWARE	6,317	2,216	6,000	11,289	11,290
99-00-00-5515	LIBRARY COMPUTER SOFTWARE	0	410	3,000	365	400
99-00-00-5516	LIBRARY IT CONSULTING SERVICES	0	0	0	421	600
99-00-00-5532	LIBRARY EQUIP LEASES & MAINT	9,648	7,760	10,100	5,025	5,000
99-00-00-5623	SHARED SAVINGS PRINCIPAL PYMT	362	1,475	1,520	1,135	1,520
99-00-00-5663	SHARED SAVINGS INTEREST PYMT	57	202	158	122	158
99-00-00-5780	LIBRARY CONTINGENCY	0	0	20,129	0	26,969
TOTAL		676,065	674,567	719,639	507,405	719,639
TOTAL		676,065	674,567	719,639	507,405	719,639
TOTAL REVENUES		692,938	748,389	719,639	574,982	719,639
TOTAL EXPENSES		676,065	674,567	719,639	507,405	719,639
SURPLUS (DEFICIT)		16,873	73,822	0	67,577	0
TOTAL FUND REVENUES & BEG. BALANCE		692,938	748,389	719,639	574,982	719,639
TOTAL FUND EXPENSES		676,065	674,567	719,639	507,405	719,639
FUND SURPLUS (DEFICIT)		16,873	73,822	0	67,577	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 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

Income from invested funds for the Library.

4812 DIVIDEND INCOME

Income from investments within the donated accounts.

4814 PORTFOLIO GAINS/LOSSES

Gains and losses from the fluctuation in the portfolio valuation. These are from the donated accounts.

- 4892 DONATIONS**
Moneys received by the Library from outside entities to purchase books and other purposes.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**
Unreserved equity from prior years, carried over and applied to the new budget.
- 5110 LIBRARY FT SALARIES**
Salaries of all full-time library employees.
- 5120 LIBRARY PT WAGES**
Wages of all part time library employees.
- 5132 HEALTH & DENTAL INSURANCE**
Allocation of the Library's 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 is eligible for life insurance.
- 5136 RETIREMENT**
Any employee who qualifies is enrolled in the WRS retirement system. The Library pays 1/2 of the 14% of employees' pay 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 (7.65% of wages) for FICA.
- 5211 GENERAL ADMINISTRATIVE EXPENSES**
General operations expenses that are not categorized.
- 5221 LIBRARY TELEPHONE**
All phones (hardwired and cellular) which are used in connection with the Library.
- 5222 LIBRARY UTILITIES**
Gas, electric, water and sewer utilities are all booked here.
- 5250 LIBRARY BUILDING REPAIR**
Costs of building repairs.

- 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**
Employee-related work injury insurance.
- 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**
Maintenance services for the Library building that includes cleaning services, window cleaning, HVAC services, snow shoveling, 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 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**
Purchases made from donated funds and this shows 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 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 Library operations.
- 5515 LIBRARY COMPUTER SOFTWARE**
The computer software purchased is for the public use and separate software is for employee use.
- 5516 LIBRARY IT CONSULTING SERVICES**
The cost of computer consulting services presently provided by Lakeshores Library System.
- 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 expensed here.
- 5623 SHARED SAVINGS PRINCIPAL PAYMENTS**
Amounts paid per the debt amortization 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.