

City of Lake Geneva

2015 Budget



LAKE GENEVA CITY OFFICIALS

MAYOR JAMES R. CONNORS

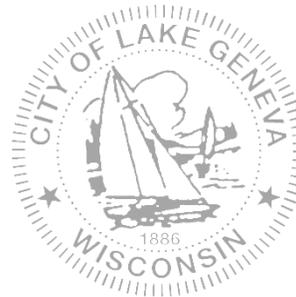
CITY ALDERMEN

District 1	Elizabeth Chappell	Ellyn Kehoe
District 2	Jeff Wall	Alan Kupsik
District 3	Bob Kordus	Richard Hedlund
District 4	Sarah Hill	Dennis Lyon

ADMINISTRATION

City Administrator: Dennis Jordan
City Clerk: Sabrina Waswo
City Treasurer: Lorraine Briere
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

2015 Annual Budget Executive Summary

January 1 – December 31, 2015

To the Honorable Mayor and Members of the Common Council

Re: The Annual Budget Summary for Fiscal Year 2015

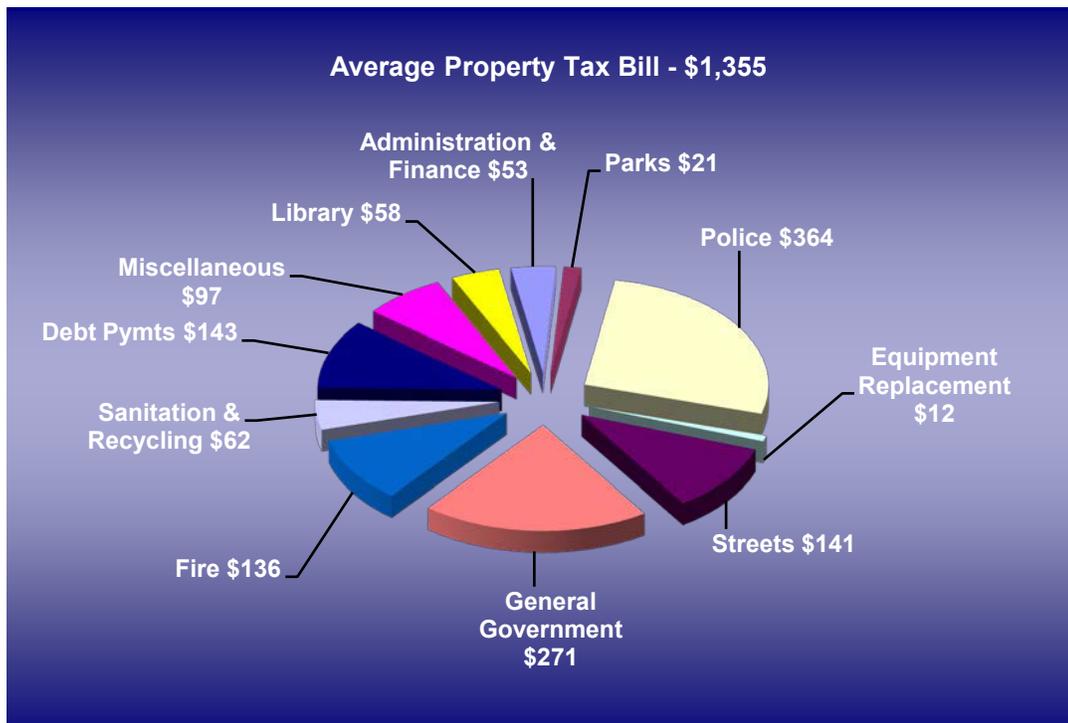
This Annual Operating Budget is intended to:

- 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?

To answer one of the most common questions from Lake Geneva residents, the following chart illustrates where the City of Lake Geneva property tax dollars went in 2014.

Example:	Average Assessed Value	\$ 224,800
	Total Tax Bill	\$ 5,130 (\$22.82 per \$1,000 of assessed value)
	City portion of Tax bill	\$ 1,358 (\$ 6.04 per \$1,000 of assessed value)



General Government \$270.56

Encompasses expenditures for the Mayor and Council, Municipal Court, City Clerk, City Attorney, along with the cost of funding elections, health insurance and property insurance.

Administration and Finance \$53.31

Accounts for the salary, benefits and operational costs of the City Administrator, Assessor and Finance Department.

Police \$363.72

Encompasses all the expenditures for police operations including the salary and benefits of Police Officers, Command Staff, Dispatchers, and Community Service Officers.

Solid Waste \$62.38

Provides for the funds necessary for the contracted garbage pick-up and recycling services.

Miscellaneous \$96.74

Includes the City Hall Building, Building and Zoning, Emergency Management, Leisure Activities, and Conservation and Development.

Fire \$136.01

Accounts for all the expenditures of the fire department including prevention activities and fire suppression.

Library \$58.19

Debt \$142.66

Accounts for all of the general fund debt for major capital projects and equipment.

Streets \$140.97

Encompasses all expenses for street and storm sewer repair, leaf pick-up, snow plowing, sidewalk repair, traffic control and related services.

Parks \$21.09

All expenses related to the care and maintenance of the parks and trail system.

Equipment Replacements \$12.37

Funding for the replacement of Police Department vehicles.

Levy Rate

2014 saw a slight rise in the economy and decreasing unemployment rates. The outlook for 2015 is better than it was at the beginning of 2014.

Many cities have been concerned about levy limits and their effect on their respective municipalities. The levy cap allows an increase only if a municipality experiences enough construction growth to raise their levy in excess of the limit.

In Lake Geneva, staff was directed to hold their budgets at the same level that they had in 2014.



The below contributing factors will continue to make 2015 a difficult year for the City.

- State imposed levy limits placed on municipalities
- Legislature not taking into consideration indexing the levy limit by the rate of inflation
- Volatile fluctuation of petroleum products
- Slow growth in the construction industry
- Continued rising health care costs
- Decreasing interest rates to less than 1% causing negative effects on interest earned from City investments

Property Values and Population

Population growth is slowly improving as is new residential development. This past year the City issued a total of 28 new home residential permits. Although residential construction has remained slow in Walworth County, we are hopeful that the market will continue to improve in the City for 2015. The City expects residential property value recovery to be moderately steady over the next few years. The City currently has approximately 900 planned units available for residential development. The City’s assessed value increased by 1.76% to \$1,117,126,400 in 2014 due to continued revaluation by the Assessor.

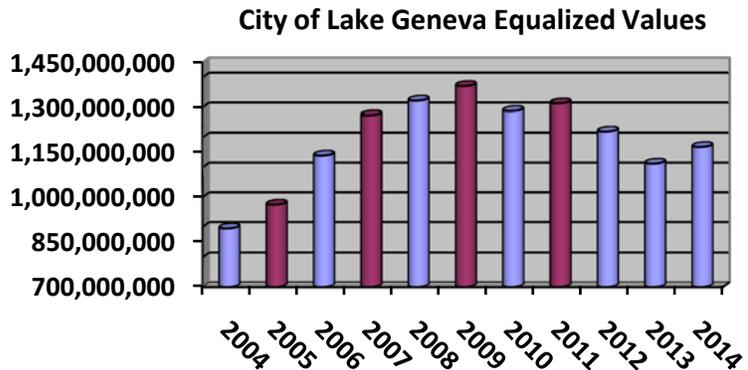
Top Ten Taxpayers

The below list demonstrates that the highest valued properties, in terms of assessed value, lean heavily to the retail sector as the top five taxpayers are retail properties.

<u>Top Taxpayers</u>	<u>Assessed Value</u>
Lake Geneva Retail District	\$ 14,400,000
Wal-Mart	\$ 13,147,200
Geneva Square	\$ 12,580,000
Home Depot	\$ 9,670,800
Target	\$ 9,284,200
Kocourek Property Holdings	\$ 9,170,700
Residential	\$ 6,545,500
The Ridges	\$ 6,477,200
Residential	\$ 6,449,900
AEI (Best Buy)	\$ 6,065,600
Total	\$ 93,791,100

Equalized Values

The 2014 City of Lake Geneva’s equalized value increased 5.0% from the 2013 value, settling at \$1,168,422,500. The equalized value is expected to rise moderately in 2015.



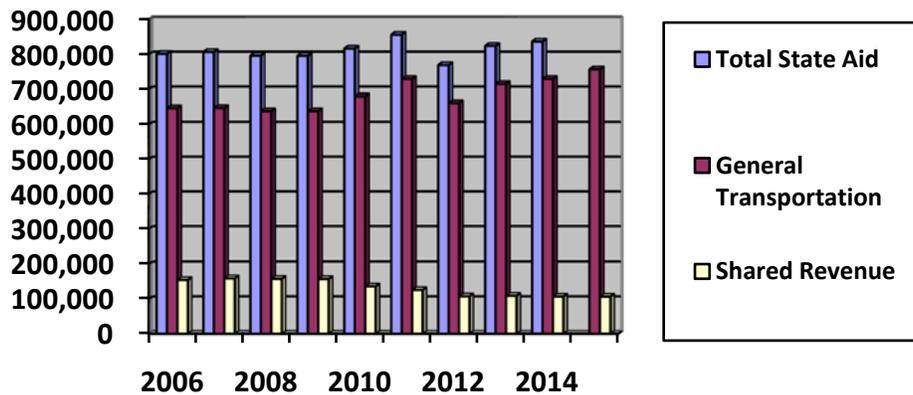
State of Wisconsin Shared Revenue & DOT Highway Payments

This year we expect to receive state aid payments totaling \$879,823 from the State of Wisconsin. This amount covers Shared Revenue of \$107,060, General Transportation Aid of \$756,763, and Exempt Computer Aid of \$16,000.

Other Revenues

Interest rates have continued to be low and result in less money earned on investments. The Common Council passed an ordinance that allows staff to invest in the CDARS program, which was supposed to maximize interest earned on investments. However, CDARS rates are depressed to the point of being just barely above the Local Government Investment Pool rates. It is estimated that the City's investments will earn \$5,000 in interest in 2015; a significantly lower amount than what the City has received in years past.

City of Lake Geneva State Aid



Hotel/Motel Room Tax

The 2015 budget shows no change in the Hotel/Motel tax revenue. Vacancy rates have stabilized and the City expects 2015 to be similar to 2014. The current room tax rate of five percent is expected to bring in a total of \$450,000 to the City's coffers. Of this revenue, \$100,000 will be provided to the Convention & Visitors Bureau for the promotion of tourism.

Building Permits

Building permits are expected to show a moderate increase in 2015 as construction seems to be picking up.

Lakefront & Parking Funds

The Lakefront and Parking funds are separate from the General Fund. However, the Common Council does utilize monies from these funds for general fund operations in order to provide property tax relief. The Lakefront revenues are generally rather static, except if there are increases to boat slip and buoy fees, or fluctuations in weather that can affect beach revenues. The Parking fund should derive revenues equal to those received in 2014. A referendum to erect a parking garage facility was defeated in 2014. The City is creating more parking through redesign of some parking lots and adding more angled parking. The Council voted to raise the ticket fine for an expired stall from \$12 to \$20 in 2015.

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 and reserved accounts. “Unreserved fund balance” is the difference between assets, liabilities and fund reserves. “Reserved fund balance” 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 2015 Proposed Budget Overview

The proposed budget attempts to address the rising demand for services and increasing costs for utilities, fuel, and supplies.

Residential property values comprise approximately 71% of total property values for 2014, while commercial and manufacturing property comprises approximately 26% and 1.9% of total assessed property values, respectively.

General Fund

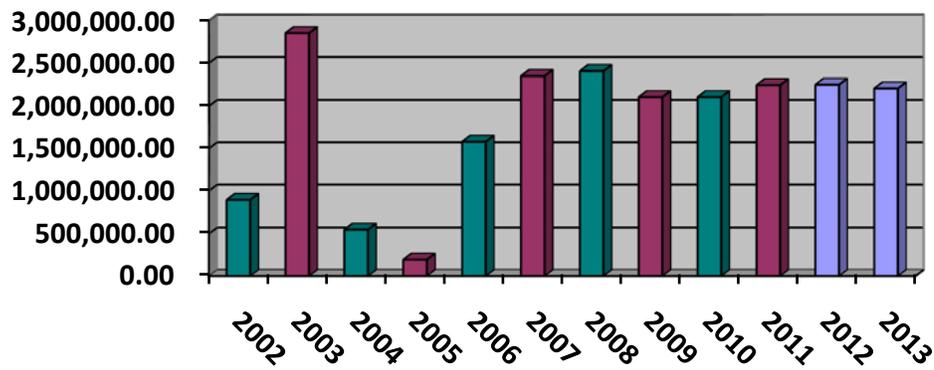
	<u>2014 Budget</u>	<u>2015 Budget</u>	<u>% Change</u>
Expenditures:	\$8,322,172	\$8,183,013	-1.7%
Revenues:	\$8,322,172	\$8,183,013	-1.7%

Summary

The City continues to closely evaluate all expenditures and the 2015 Budget results in a decrease 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 constant close evaluation of the budgeted and actual expenses on a monthly basis.

The proposed budget would leave \$2.2 million in the General Fund Reserve. This is 26.8 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.

General Undesignated Fund Balance



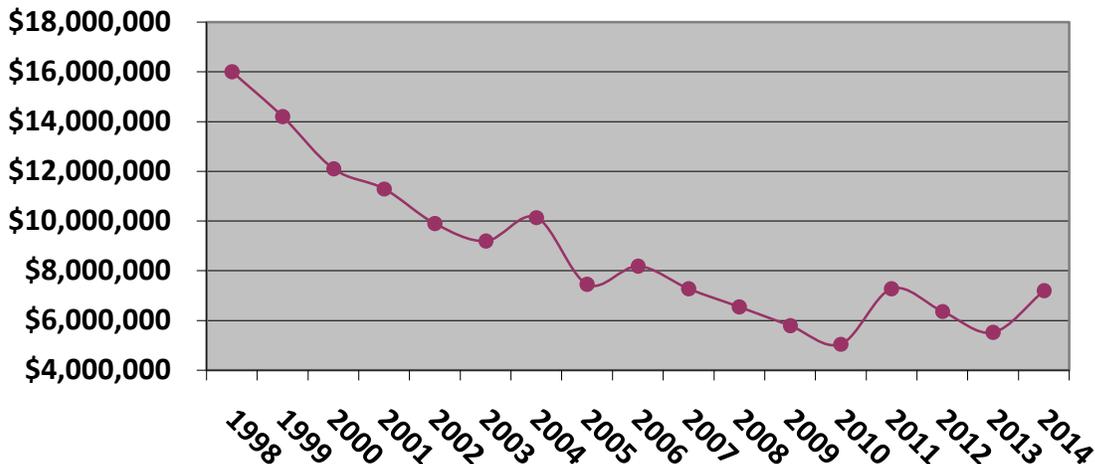
General Fund Budget

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.

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 percent of its equalized value. In 1998, the City owed \$16 million in bond payments with an assessed value of \$569,144,000. The City had borrowed 55 percent of its

Outstanding Debt Balance



capacity. Currently, the City's GO debt is \$7,205,000. The City's debt payments for principal and interest in 2015 will be \$1,110,602. The \$7,205,000 is 12.3 percent of the City's borrowing capacity. If the City needs to borrow for capital projects, it has the capacity to do so.

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 \$73,763,900 in incremental value.

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 efforts of our department heads and their staffs, the Comptroller, 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.

Dennis E. Jordan
City Administrator
February 6, 2015

Resolution 14-R44

WHEREAS, the Common Council of the City of Lake Geneva held a Public Hearing for the proposed 2015 Budget on November 17, 2014 pursuant to Chapter 65.90 (4) of the Wisconsin State Statutes and,

WHEREAS, the Common Council has deliberated and discussed the 2015 expenditures and revenues,

BE IT THEREFORE RESOLVED, that the Common Council of the City of Lake Geneva hereby approve the 2015 Operating and Capital Budgets as follows:

	<u>Description</u>	<u>Revenues</u>	<u>Expenditures</u>
GENERAL FUND			
11	Taxes:		
	General Property Taxes	\$ 4,495,000	
	Other Taxes	780,500	
	Special Assessments	1,586	
	Intergovernmental Revenues	1,064,997	
	Licenses and Permits	466,040	
	Fines and Forfeitures	131,575	
	Public Charges for Services	228,375	
	Interest Earnings	5,500	
	Miscellaneous Revenues	11,288	
	Net Interfund Transfers	998,152	
	General Government		\$ 1,304,923
	Public Safety		3,732,045
	Public Works		1,504,361
	Health & Human Services		1,160,900
	Culture, Recreation & Education		343,485
	Conservation & Development		137,299
	Total General Fund	\$ 8,183,013	\$ 8,183,013
DEBT SERVICE			
20	Tax Levy	1,037,064	1,110,602
	Debt Service Fund Balance Applied	73,538	
	Total Debt Service Fund	\$ 1,110,602	\$ 1,110,602
TIF #4			
34	Tax Increment Revenue	1,696,930	
	Other Revenues/Expenditures		1,696,930
	Total TIF #4 Fund	\$ 1,696,930	\$ 1,696,930
LAKEFRONT			
40	Lakefront Revenue/Expenditures	1,069,350	557,315
	Transfers Out		437,035
	Total Lakefront Fund	\$ 1,069,350	\$ 994,350
CAPITAL PROJECTS			
41	Tax Levy	90,000	
	Other Revenues/Expenditures	6,269	96,269
	Total Capital Projects Fund	\$ 96,269	\$ 96,269
PARKING			
42	Parking Revenue/Expenditures	1,194,950	558,833
	Transfers Out	-	561,117
	Total Parking Fund	\$ 1,194,950	\$ 1,119,950
CEMETERY			
48	Tax Levy	150,000	
	Other Revenues/Expenditures	64,140	214,140
	Total Cemetery Fund	\$ 214,140	\$ 214,140
EQUIPMENT REPLACEMENT			
50	Tax Levy	130,000	
	Other Revenues/Expenditures		
	Total Equip Replacement Fund	\$ 130,000	\$ -
LIBRARY			
99	Tax Levy	429,000	
	Other Revenues/Expenditures	312,726	741,726
	Total Library Fund	\$ 741,726	\$ 741,726

Adopted this 17th day of November, 2014.

ATTEST:

Sabrina Waswo

Sabrina Waswo, City Clerk

James R. Connors
James R. Connors, Mayor

RESOLUTION 14-R45

WHEREAS, the Common Council of the City of Lake Geneva has approved the 2015 proposed budget for the governmental and administrative operations of the City of Lake Geneva;

NOW THEREFORE BE IT RESOLVED, that there is hereby levied a gross tax of \$27,768,956.28 upon all taxable property within the City of Lake Geneva and the appropriate school districts, as returned by the assessors in the year of 2014 for the following purposes:

NAME	AMT NEEDED	TAX BASE	MILL RATE
STATE OF WISCONSIN	198,288.31	1,117,159,500	.000177493
COUNTY OF WALWORTH	5,379,878.72	1,117,159,500	.004815676
CITY OF LAKE GENEVA	6,746,276.39	1,117,159,500	.006038776
GATEWAY TECHNICAL COLLEGE	900,049.87	1,117,159,500	.000805659
LAKE GENEVA JOINT 1 SCHOOL	8,162,240.30	1,116,886,000	.007308033
LINN JOINT 4 SCHOOL	1,265.28	273,500	.004626252
UHS LAKE GENEVA-GENOA CITY	6,380,957.41	1,117,159,500	.005711769

27,768,956.28

BE IT FURTHER RESOLVED that the City Clerk is hereby instructed to spread the said tax upon the tax roll of the City of Lake Geneva, Wisconsin.

BE IT FURTHER RESOLVED, that the City Clerk be hereby authorized to levy a tax and place on the tax roll any delinquent water and sewer bills and any other special assessments and special charges which the City is empowered to do so under the Wisconsin Statutes;

BE IT FURTHER RESOLVED, this resolution is to be effective upon adoption.

Dated this 17th Day of November, 2014.



CERTIFIED BY:

A handwritten signature in black ink, appearing to read "J. Connors", written over a horizontal line.

James R. Connors, Mayor

A handwritten signature in black ink, appearing to read "Sabrina Waswo", written over a horizontal line.

Sabrina Waswo, City Clerk

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
GENERAL GOVERNMENT REVENUES							
11-00-00-4111	GENERAL PROPERTY TAXES	4,608,971	4,609,001	4,640,141	6,152,008	4,640,141	4,495,000
11-00-00-4113	OMITTED & MISC TAX REVENUE	0	13,691	0	4,624	4,624	0
11-00-00-4114	MOBILE HOME PARK FEES	4,337	4,777	4,400	4,500	4,500	4,500
11-00-00-4121	ROOM TAX	492,494	470,679	420,000	351,411	450,000	450,000
11-00-00-4122	SALES TAX DISCOUNT	453	458	350	303	350	350
11-00-00-4131	TAXES FROM WATER UTILITY	311,682	322,173	300,000	252,174	300,000	300,000
11-00-00-4180	INT & PENALTY ON TAXES	1,200	1,520	900	694	900	900
11-00-00-4181	ROOM TAX LATE FEES	150	0	0	0	0	0
11-00-00-4182	ROOM TAX INTEREST	265	10	0	0	0	0
11-00-00-4262	SPEC. ASSMTS-CURB & GUTTER	7,440	4,253	1,585	1,586	1,586	1,586
11-00-00-4340	MUNICIPAL RECYCLING GRANT	23,851	23,883	23,500	23,857	23,857	23,700
11-00-00-4341	STATE SHARED REVENUE	107,759	107,692	107,217	16,082	107,217	107,060
11-00-00-4343	EXPENDITURE RESTRAINT PROGRAM	7,491	1,460	0	0	0	0
11-00-00-4353	STATE AID FOR HIGHWAYS	661,425	714,665	729,650	546,939	729,650	756,763
11-00-00-4354	OTHER STATE GRANTS	53,732	0	0	0	0	0
11-00-00-4360	PYMT MUNI SERVICES-CONSERVATN	3,315	3,161	3,000	2,537	2,537	2,598
11-00-00-4361	STATE COMPUTER AID	18,976	15,781	16,000	16,400	16,400	16,000
11-00-00-4362	AIDS IN LIEU OF TAXES-PILOT	28,000	10,000	27,000	0	10,000	10,000
11-00-00-4368	GLLEA ACCOUNTING SERVICES	3,000	3,000	3,000	2,250	3,000	3,000
11-00-00-4410	LIQUOR & MALT BEVERAGE LICENSE	32,280	31,565	31,000	31,863	31,863	31,000
11-00-00-4411	OPERATOR LICENSES	14,500	17,395	14,000	15,635	16,000	15,500
11-00-00-4412	OTHER BUS LIC-CIG,MILK,VID,ETC	21,970	23,410	20,000	15,700	20,000	21,000
11-00-00-4413	BUS PERMITS-SELLERS,ALARM,ROOM	5,520	5,175	4,800	5,195	5,600	5,200
11-00-00-4415	CABLE TV FRANCHISE FEES	112,201	112,784	110,000	52,984	105,000	105,000
11-00-00-4420	NONBUS LIC-DOGS/CATS	1,055	763	400	500	500	500
11-00-00-4425	OTHER LICENSES & FEES	5,175	5,060	5,000	5,290	5,400	5,000
11-00-00-4490	WORK PERMITS	590	560	500	582	600	575
11-00-00-4495	OTHER PERMITS	3,070	2,640	2,200	850	850	800
11-00-00-4510	ANNEXATION FILING FEES	600	200	0	0	0	0
11-00-00-4522	RESTITUTION	12	10,086	100	12	12	0
11-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	1	(2)	0	(30)	0	0
11-00-00-4610	GENERAL GOV'T MISC REVENUE	2,350	3,587	2,500	1,019	1,050	1,000
11-00-00-4611	SPECIAL ASSMT LETTERS FEES	7,175	11,270	7,000	8,645	9,100	8,000
11-00-00-4690	MISCELLANEOUS SALES	38	551	0	169	169	0
11-00-00-4730	DONATIONS	4,924	0	0	0	0	0
11-00-00-4811	INTEREST INCOME	9,154	7,426	5,500	4,081	5,500	5,500
11-00-00-4812	A/R FINANCE CHARGES	845	430	600	384	600	600
11-00-00-4813	INTEREST ON SPECIAL ASSESSMENT	(302)	559	575	429	429	325

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
GENERAL GOVERNMENT REVENUES							
11-00-00-4819	DISCOUNTS EARNED	676	385	300	202	300	300
11-00-00-4830	SALE OF CITY EQUIPMENT	23,173	657	0	2,015	2,015	0
11-00-00-4832	SALE OF CITY REAL ESTATE	300,000	1,500	0	0	0	0
11-00-00-4835	RENT DONATIONS	476	451	275	151	275	275
11-00-00-4840	INSURANCE REIMBURSEMENTS	2,588	21,638	3,000	11,015	13,000	3,000
11-00-00-4845	INSURANCE REBATE-LEAGUE	3,203	8,714	4,000	9,678	9,678	5,000
11-00-00-4851	OTHER PARK DONATIONS	0	0	0	2,200	2,200	0
11-00-00-4910	APPL.-PRIOR YRS. APPROPRIATION	0	0	101,300	0	0	0
11-00-00-4922	TID ADMIN REIMBURSEMENT	0	0	20,000	0	0	20,000
11-00-00-4930	TRANSFER FROM LAKEFRONT	439,333	378,531	416,503	0	313,355	437,035
11-00-00-4950	REVENUE FROM PARKING FUND	500,373	566,657	550,589	0	530,367	561,117
TOTAL		7,825,521	7,518,196	7,576,885	7,543,934	7,368,625	7,398,184
TOTAL REVENUES: GENERAL GOVERNMENT		7,825,521	7,518,196	7,576,885	7,543,934	7,368,625	7,398,184
MUNICIPAL COURT REVENUES							
11-12-00-4510	COURT PENALTIES & FINES	136,365	90,541	100,000	106,865	120,000	110,000
11-12-00-4512	CIRCUIT COURT FORFEITURES	0	0	0	0	0	0
11-12-00-4513	PARKING CITATION COLLECTIONS	13,667	18,725	14,500	13,974	14,500	14,500
11-12-00-4514	COURT CITATION COLLECTN-STARK	1,856	672	900	1,069	1,100	1,000
11-12-00-4640	REIMBURSEMENTS BY DEFENDANTS	450	200	250	222	250	250
11-12-00-4811	MUNICIPAL CT INTEREST INCOME	1,745	1,038	0	13	13	0
TOTAL		154,083	111,176	115,650	122,143	135,863	125,750
TOTAL REVENUES: MUNICIPAL COURT		154,083	111,176	115,650	122,143	135,863	125,750
POLICE REVENUES							
11-21-00-4352	LAW ENFORCEMENT TRAINING AIDS	3,960	3,840	4,480	3,520	3,520	5,440
11-21-00-4353	FEDERAL GRANTS & REIMBURSEMENT	0	0	0	0	0	0
11-21-00-4354	STATE GRANTS & REIMBURSEMENTS	5,542	6,720	7,500	9,286	9,500	7,500
11-21-00-4620	SEIZURES	6,593	12,783	7,000	674	674	3,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012--	--2013--	----- 2014 -----		--2015--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
POLICE REVENUES							
11-21-00-4621	POLICE-MISCELLANEOUS REVENUE	1,358	2,004	1,300	2,025	2,025	1,300
11-21-00-4622	WAGE REIMBURSEMENTS	104,298	54,834	58,998	61,108	61,108	63,365
11-21-00-4623	MISCELLANEOUS TAXABLE REVENUES	44	51	50	0	0	50
11-21-00-4625	VEHICLE LOCKOUT FEE	4,650	4,877	5,200	4,682	5,000	5,200
11-21-00-4626	BLOOD DRAW REIMBURSEMENT	874	1,329	975	682	700	788
11-21-00-4730	DONATIONS	50	50	2,000	3,434	3,684	3,000
11-21-00-4735	COMMUNICATIONS REIMB-FIRE DEPT	34,500	34,500	35,384	35,384	35,384	36,836
11-21-00-4737	SOFTVEST DONATIONS/GRANTS	440	0	4,550	0	0	1,300
11-21-00-4830	SALE OF POLICE EQUIPMENT	0	0	1,000	1,000	1,000	1,000
TOTAL		162,309	120,988	128,437	121,795	122,595	129,279
TOTAL REVENUES: POLICE		162,309	120,988	128,437	121,795	122,595	129,279
FIRE REVENUES							
11-22-00-4340	EMS PROVIDER SUPPORT-ACT 102	4,976	5,168	4,500	5,034	5,034	4,800
11-22-00-4342	FIRE DUES FROM STATE	41,289	38,978	38,000	41,922	41,922	41,000
11-22-00-4354	STATE GRANTS & REIMBURSEMENTS	0	0	0	0	0	0
11-22-00-4471	FIRE DEPT BURNING PERMIT	830	1,220	1,000	1,545	1,545	1,500
11-22-00-4610	MISCELLANEOUS REVENUE	5,093	3,512	3,500	3,661	3,661	3,500
11-22-00-4623	INSPECTION FEES	51,648	40,490	42,000	31,745	42,000	42,000
11-22-00-4624	FIRE/EMS BILLING REVENUE	202,207	189,361	190,000	152,273	185,000	190,000
11-22-00-4625	PLAN REVIEW/SPRINKLER SYSTEMS	15,665	35,800	18,000	9,075	12,000	5,000
11-22-00-4730	TOWNSHIPS FIRE SERVICES	51,500	57,636	50,000	54,494	61,000	55,000
11-22-00-4750	VIOLATION FEES	0	0	0	0	0	0
11-22-00-4811	INTEREST	0	456	0	852	860	500
11-22-00-4830	SALE OF FIRE DEPT EQUIPMENT	0	0	0	63	63	0
11-22-00-4851	FIRE DEPT DONATIONS	6,525	6,425	500	6,901	6,901	0
11-22-00-4855	DONATIONS-CPR CLASSES	1,375	2,460	0	700	933	0
TOTAL		381,108	381,506	347,500	308,265	360,919	343,300
TOTAL REVENUES: FIRE		381,108	381,506	347,500	308,265	360,919	343,300
BUILDING & ZONING REVENUES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014		--2015-- FINAL BUDGET	
				BUDGETED	9 MO. ACTUAL		PROJECTED
BUILDING & ZONING							
11-24-00-4430	BUILDING PERMITS	56,368	110,364	75,000	58,538	85,000	100,000
11-24-00-4431	ELECTRICAL PERMITS	14,842	19,892	13,000	16,025	25,000	20,000
11-24-00-4432	PLUMBING PERMITS	11,814	17,139	12,000	15,879	18,000	20,000
11-24-00-4433	OTHER PERMITS	15,264	34,713	15,000	21,198	20,000	15,000
11-24-00-4440	ZONING PERMITS & FEES	18,380	19,668	15,000	12,643	15,000	15,000
11-24-00-4630	TRASH PICK-UP REVENUE	50	100	50	50	50	50
TOTAL		116,718	201,876	130,050	124,333	163,050	170,050
TOTAL REVENUES: BUILDING & ZONING		116,718	201,876	130,050	124,333	163,050	170,050
EMERGENCY MGMT REVENUES							
11-29-00-4353	FEDERAL GRANTS	0	0	0	3,500	3,500	0
11-29-00-4354	STATE GRANTS	0	10,165	0	20,107	20,107	0
TOTAL		0	10,165	0	23,607	23,607	0
TOTAL REVENUES: EMERGENCY MGMT		0	10,165	0	23,607	23,607	0
STREET DEPARTMENT REVENUES							
11-32-10-4630	MISC STREET DEPT REVENUE	100	10,176	0	27,317	27,317	0
11-32-10-4644	WEED CUTTING	25,668	15,671	10,000	1,487	2,000	2,000
11-32-10-4730	STREET DEPT DONATIONS	0	452	0	0	0	0
TOTAL		25,768	26,299	10,000	28,804	29,317	2,000
SNOW & ICE							
11-32-12-4631	SNOW & ICE CONTROL	10,436	16,029	8,000	7,804	8,000	8,000
TOTAL SNOW & ICE		10,436	16,029	8,000	7,804	8,000	8,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
STREET DEPARTMENT							
TREE & BRUSH							
11-32-13-4644	BRUSH PICKUP CHARGES	0	48	0	700	700	0
11-32-13-4681	SALE OF TREES	0	0	0	0	0	0
11-32-13-4851	DONATIONS TO TREE PROGRAM	0	100	0	700	700	0
TOTAL TREE & BRUSH		0	148	0	1,400	1,400	0
TOTAL REVENUES: STREET DEPARTMENT		36,204	42,476	18,000	38,008	38,717	10,000
TRAFFIC CONTROL REVENUES							
11-34-10-4639	CAR TOWING REIMBURSEMENTS	1,656	1,970	1,500	2,765	2,800	1,900
TOTAL		1,656	1,970	1,500	2,765	2,800	1,900
TOTAL REVENUES: TRAFFIC CONTROL		1,656	1,970	1,500	2,765	2,800	1,900
PARKS REVENUES							
11-52-00-4674	PARK APPLICATION FEE	825	825	650	650	650	650
11-52-00-4675	PARK USE FEES	3,975	4,189	3,500	3,685	3,800	3,900
11-52-00-4891	PARK FUND COLLECTIONS	0	0	0	0	0	0
TOTAL		4,800	5,014	4,150	4,335	4,450	4,550
TOTAL REVENUES: PARKS		4,800	5,014	4,150	4,335	4,450	4,550
CONSERVATION/DEVELOPMENT REVENUES							
11-70-00-4721	HISTORIC PRESERVATION DONATION	15	0	0	0	0	0
11-70-00-4723	HISTORIC PLAQUE REIMBURSEMENTS	360	250	0	0	0	0
TOTAL		375	250	0	0	0	0
TOTAL REVENUES: CONSERVATION/DEVELOPMENT		375	250	0	0	0	0
GENERAL GOVERNMENT EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
GENERAL GOVERNMENT							
11-10-00-5133	LIFE INSURANCE POLICY FEES	1,787	1,662	1,750	1,359	1,635	1,750
11-10-00-5139	HOLIDAY APPRECIATION	0	0	0	0	0	0
11-10-00-5154	UNEMPLOYMENT COMPENSATION	17,946	10,529	16,000	3,150	6,500	12,000
11-10-00-5214	LABOR NEGOTIATIONS	0	400	0	400	400	0
11-10-00-5216	OFFICIAL MAP	0	0	2,595	0	0	0
11-10-00-5245	EXPENSES SUBJECT TO INS CLAIM	4,971	14,244	5,000	11,943	14,000	5,000
11-10-00-5314	OFFICIAL PUBLICATIONS & NOTICE	12,671	7,937	14,000	5,643	10,000	12,000
11-10-00-5315	PUBLICATION FEES REIMBURSABLE	2,220	2,374	2,500	1,532	2,200	2,500
11-10-00-5316	RECORDING FEES	180	35	150	0	0	100
11-10-00-5398	BANK CHARGES	8,684	2,521	500	0	50	100
11-10-00-5399	GENERAL GOV'T MISC EXPENSES	2,644	599	750	0	250	500
11-10-00-5740	PERSONAL PROPERTY WRITEOFFS	2,533	1,954	2,000	0	1,500	2,000
11-10-00-5741	ILLEGAL TAXES & REFUNDS	0	60,565	0	0	0	0
11-10-00-5742	P.P. WRITE-OFFS REIMBURSED	0	(480)	0	(806)	(806)	0
11-10-00-5780	CONTINGENCY ACCOUNT	0	0	157,710	87,548	120,000	99,194
11-10-00-5940	TRANSFER TO CAPITAL FUND	106,298	0	0	0	0	0
11-10-00-5950	TRANSFER TO LIBRARY FUND	0	90,633	0	0	0	0
11-10-00-5960	TRANSFER TO EQUIP REPLACEMENT	0	715,000	0	0	0	0
TOTAL		159,934	907,973	202,955	110,769	155,729	135,144
INSURANCE							
11-10-10-5509	INS REIMB-OTHER DEPTS	(90,395)	(90,820)	(90,000)	(69,004)	(90,000)	(92,000)
11-10-10-5512	GENERAL LIABILITY INSURANCE	138,972	149,253	154,500	124,204	166,000	168,000
11-10-10-5516	WORKERS COMPENSATION	131,261	134,191	150,000	105,318	150,000	168,000
TOTAL INSURANCE		179,838	192,624	214,500	160,518	226,000	244,000
HEALTH & OTH BENEFITS							
11-10-20-5111	HEALTH & DENTAL REIMBURSABLE	(456,291)	(530,849)	(600,000)	(470,559)	(617,904)	(615,000)
11-10-20-5132	HEALTH AND DENTAL ADMIN CHGS	468,896	542,166	591,000	361,031	591,000	560,000
11-10-20-5133	HEALTH AND DENTAL CLAIMS	1,047,243	1,450,354	1,175,000	701,394	1,175,000	1,200,000
11-10-20-5134	DISABILITY PREMIUMS CITY	9,430	9,193	10,000	7,893	9,800	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	4,686	5,047	2,000	1,332	1,855	2,000
TOTAL HEALTH & OTH BENEFITS		1,077,714	1,479,661	1,181,900	603,903	1,163,501	1,160,900
TOTAL GENERAL GOVERNMENT		1,417,486	2,580,258	1,599,355	875,190	1,545,230	1,540,044
COMMON COUNCIL EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
COMMON COUNCIL							
11-11-00-5114	COUNCIL SALARIES	27,875	28,000	29,307	22,072	28,722	31,307
11-11-00-5120	PART TIME WAGES	1,320	987	1,404	831	1,200	1,400
11-11-00-5152	COUNCIL SOCIAL SECURITY	2,233	2,217	2,350	1,752	2,290	2,502
11-11-00-5214	VIDEOTAPING EXPENSES	0	138	0	54	54	0
11-11-00-5320	COUNCIL WIS LEAGUE MEMBERSHIP	3,774	3,845	3,705	3,702	3,702	3,800
11-11-00-5331	COUNCIL MEALS & LODGING	154	0	0	0	0	0
11-11-00-5332	COUNCIL CONFERENCES & SCHOOL	263	291	500	0	500	500
11-11-00-5399	COUNCIL MISCELLANEOUS EXPENSES	62	932	1,000	55	500	750
TOTAL		35,681	36,410	38,266	28,466	36,968	40,259
TOTAL COMMON COUNCIL		35,681	36,410	38,266	28,466	36,968	40,259
MUNICIPAL COURT EXPENSES							
11-12-00-5114	MUNICIPAL COURT SALARIES	13,500	13,499	13,500	10,384	13,500	13,500
11-12-00-5120	MUNICIPAL COURT WAGES-CLERK	39,881	33,397	38,964	28,020	37,610	38,970
11-12-00-5125	MUNICIPAL CT OVERTIME	544	1,296	0	0	425	0
11-12-00-5133	INSURANCE DEDUCTIBLE REIMB	0	150	0	0	0	0
11-12-00-5134	MUNICIPAL CT LIFE INSURANCE	74	91	115	91	112	120
11-12-00-5136	MUNICIPAL CT RETIREMENT FUND	4,087	4,547	2,495	1,996	2,550	2,530
11-12-00-5152	MUNICIPAL CT SOCIAL SECURITY	4,124	3,688	4,015	2,938	3,950	4,015
11-12-00-5214	COLLECTION FEES	1,114	1,150	1,500	998	1,200	1,500
11-12-00-5221	MUNICIPAL CT TELEPHONE	1,313	979	1,300	431	900	1,300
11-12-00-5290	CARE OF PRISONERS	2,040	795	1,500	420	700	1,500
11-12-00-5310	MUNICIPAL CT OFFICE SUPPLIES	641	486	700	211	300	500
11-12-00-5312	POSTAGE-MUNICIPAL COURT	685	635	750	572	750	750
11-12-00-5330	MUNICIPAL CT TRAVEL-MILEAGE	408	395	475	166	450	450
11-12-00-5331	MUN CT-MEALS & LODGING	419	425	735	205	475	650
11-12-00-5332	MUN CT CONFERENCES & SCHOOL	1,025	1,025	1,025	1,025	1,025	1,025
11-12-00-5340	OPERATING SUPPLIES-CITATIONS	325	0	0	0	0	0
11-12-00-5361	EQUIPMENT MAINT SERVICE COSTS	3,847	5,136	5,138	4,962	5,138	5,271
11-12-00-5381	MUNICIPAL COURT OPERATIONS	6,413	2,401	3,750	2,186	2,300	2,000
11-12-00-5399	MUNICIPAL CT MISCELLANEOUS EXP	7	0	100	0	0	100
TOTAL		80,447	70,095	76,062	54,605	71,385	74,181
TOTAL MUNICIPAL COURT		80,447	70,095	76,062	54,605	71,385	74,181
LEGAL EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- PROJECTED	----- 2015-- FINAL BUDGET
LEGAL							
11-13-00-5113	CITY ATTORNEY SALARY	64,640	64,639	64,640	49,723	64,640	65,610
11-13-00-5134	CITY ATTORNEY LIFE INSURANCE	340	333	350	271	325	360
11-13-00-5136	CITY ATTORNEY RETIREMENT FUND	4,557	4,524	5,010	3,853	5,010	5,055
11-13-00-5152	CITY ATTORNEY SOCIAL SECURITY	4,954	4,956	4,945	3,803	4,945	5,020
11-13-00-5213	CITY ATTORNEY SERVICES	0	0	0	0	0	0
11-13-00-5310	CITY ATTORNEY OFFICE SUPPLIES	0	0	100	0	0	0
11-13-00-5330	CITY ATTORNEY TRAVEL-MILEAGE	0	0	0	0	0	0
11-13-00-5331	CITY ATTORNEY MEALS & LODGING	198	449	300	0	300	500
11-13-00-5332	CITY ATTORNEY SCHOOL/CONFER	75	275	500	0	500	500
11-13-00-5399	CITY ATTORNEY MISC EXPENSES	0	123	300	0	300	400
TOTAL		74,764	75,299	76,145	57,650	76,020	77,445
OUTSIDE LEGAL FEES							
11-13-10-5214	OUTSIDE ATTORNEYS FEES	29,165	16,303	20,000	730	2,000	20,000
TOTAL OUTSIDE LEGAL FEES		29,165	16,303	20,000	730	2,000	20,000
TOTAL LEGAL		103,929	91,602	96,145	58,380	78,020	97,445
CITY ADMINISTRATION EXPENSES							
MAYOR							
11-14-10-5114	MAYOR SALARY	6,000	6,000	6,561	4,992	6,575	6,858
11-14-10-5152	MAYOR SOCIAL SECURITY	459	459	502	381	503	525
11-14-10-5331	MAYOR MEALS, LODGING, ETC	0	0	100	0	100	0
11-14-10-5399	MAYOR MISC EXPENSE	259	277	500	135	500	500
TOTAL MAYOR		6,718	6,736	7,663	5,508	7,678	7,883
CITY ADMINISTRATOR							
11-14-20-5110	CITY ADMINISTRATOR SALARY	93,119	93,129	94,981	73,062	94,981	90,000
11-14-20-5134	CITY ADMIN LIFE INSURANCE	676	0	650	0	0	350
11-14-20-5136	CITY ADMIN RETIREMENT	5,494	6,193	6,650	5,114	6,650	6,120
11-14-20-5152	CITY ADMIN SOCIAL SECURITY	7,270	7,136	7,266	5,589	7,266	6,885
11-14-20-5310	CITY ADMIN OFFICE SUPPLIES	63	129	1,050	148	1,050	200
11-14-20-5324	DUES, BOOKS, PUBLICATIONS	461	469	450	425	450	500
11-14-20-5330	CITY ADMIN TRAVEL-MILEAGE	955	780	1,500	661	1,200	1,800
11-14-20-5331	CITY ADMIN MEALS/LODGING	376	920	500	434	900	1,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
CITY ADMINISTRATION							
EXPENSES							
CITY ADMINISTRATOR							
11-14-20-5332	CITY ADMIN CONFR/SCHOOLS	205	830	900	454	900	1,000
11-14-20-5399	CITY ADMIN MISC EXPENSE	0	26	20,000	0	20,000	15,000
TOTAL CITY ADMINISTRATOR		108,619	109,612	133,947	85,887	133,397	123,355
CITY CLERK							
11-14-30-5110	CITY CLERK SALARY	51,000	50,049	53,275	48,737	60,705	47,115
11-14-30-5111	ASSISTANT CLERK WAGES	37,061	37,578	40,000	31,168	40,960	35,360
11-14-30-5120	CITY CLERK STAFF WAGES	3,022	2,970	3,332	2,390	3,286	3,378
11-14-30-5126	CITY HALL SEASONAL WAGES	852	662	6,000	5,566	6,000	1,920
11-14-30-5133	INS DEDUCTIBLE REIMBURSE	150	150	0	0	0	0
11-14-30-5134	CITY CLERK LIFE INSURANCE	317	308	325	227	280	300
11-14-30-5136	CITY CLERK RETIREMENT FUND	7,809	8,735	6,765	5,179	7,000	5,850
11-14-30-5152	CITY CLERK SOCIAL SECURITY	7,095	7,031	7,850	6,525	8,490	6,715
11-14-30-5190	POLL WORKERS FEES	9,851	2,610	9,000	3,182	7,000	7,000
11-14-30-5218	MUNICIPAL CODIFICATION	2,649	4,814	4,815	495	4,800	4,800
11-14-30-5310	CITY CLERK OFFICE SUPPLIES	1,076	609	2,050	744	1,000	1,500
11-14-30-5311	BALLOTS/OTHER ELECTION EXPENSE	3,885	3,567	3,750	1,385	3,750	3,750
11-14-30-5312	POSTAGE-CITY CLERK	4,862	3,213	6,500	1,693	4,000	4,000
11-14-30-5330	CITY CLERK TRAVEL-MILEAGE	639	404	1,000	668	1,000	1,000
11-14-30-5331	CITY CLERK MEALS, LODGING	603	704	900	521	600	800
11-14-30-5332	CITY CLERK CONFERENCES & DUES	652	1,089	1,200	544	600	1,000
11-14-30-5382	LICENSE/SUPPORT EXPENSE	299	1,133	2,000	0	2,000	2,000
11-14-30-5399	CITY CLERK MISCELLANEOUS EXP	300	478	600	986	1,075	500
TOTAL CITY CLERK		132,122	126,104	149,362	110,010	152,546	126,988
TOTAL CITY ADMINISTRATION		247,459	242,452	290,972	201,405	293,621	258,226
CITY FINANCIAL							
EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5110	ACCOUNTING SALARY	61,812	61,818	68,500	52,692	68,500	69,628
11-15-10-5120	ACCOUNTING WAGES	32,437	32,873	35,610	16,976	26,890	76,960
11-15-10-5126	ACCTG PART TIME WAGES	3,192	2,361	6,000	10,384	11,360	1,200
11-15-10-5133	ACCTG INS DEDUCTIBLE REIMB	140	434	0	0	0	0
11-15-10-5134	ACCTG LIFE INSURANCE	351	344	375	268	320	850
11-15-10-5136	ACCTG RETIREMENT EXP	7,711	8,660	7,290	5,067	6,800	9,965

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	-----2014----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
CITY FINANCIAL EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5152	ACCTG SOCIAL SECURITY	7,068	6,956	8,425	5,854	8,200	11,300
11-15-10-5212	ACCTG CONSULTANT FEES	1,900	1,700	8,000	1,500	1,500	5,000
11-15-10-5213	INDEPENDENT AUDIT FEES	23,389	23,700	24,200	24,387	24,387	24,800
11-15-10-5310	ACCTG OFFICE SUPPLIES	811	730	1,300	989	1,300	1,200
11-15-10-5320	ACCTG PROFESSIONAL DUES	195	195	225	195	195	250
11-15-10-5332	ACCTG CONFERENCES/TRAINING	812	418	850	299	400	850
11-15-10-5399	ACCTG MISC EXPENSE	0	0	200	0	200	200
11-15-10-5415	TUITION & BOOKS REIMB	0	5,056	9,200	7,877	9,200	0
11-15-10-5450	COMPUTER IT SVC & EQUIPMENT	25,573	19,953	30,000	23,287	30,000	30,000
TOTAL ACCOUNTING & DATA PROCESSING		165,391	165,198	200,175	149,775	189,252	232,203
CITY TREASURER							
11-15-30-5112	TREASURER SALARY	15,333	15,999	6,667	5,538	5,538	0
11-15-30-5134	TREASURER LIFE INSURANCE	56	66	32	31	31	0
11-15-30-5136	TREASURER RETIREMENT FUND	1,080	1,118	520	429	429	0
11-15-30-5152	TREASURER SOCIAL SECURITY	1,174	1,225	510	423	423	0
11-15-30-5310	TREASURER OFFICE SUPPLIES	1,364	1,059	0	0	0	0
11-15-30-5312	TREASURER POSTAGE EXP	2,211	2,162	0	0	0	0
11-15-30-5330	TREASURER TRAVEL-MILEAGE	1,523	1,334	0	0	0	0
11-15-30-5331	TREASURER MEALS & LODGING	455	0	0	0	0	0
11-15-30-5332	TREASURER CONFERENCES & DUES	459	40	0	0	0	0
11-15-30-5399	TREASURER MISCELLANEOUS EXP	0	99	0	0	0	0
TOTAL CITY TREASURER		23,655	23,102	7,729	6,421	6,421	0
CITY ASSESSOR							
11-15-40-5210	ASSESSOR CONTRACTED SERVICES	43,500	43,500	43,500	43,500	43,500	40,000
11-15-40-5213	MANUFACTURING ASSESSMENT	1,770	1,555	2,000	0	2,000	2,000
11-15-40-5398	BOARD OF REVIEW MISC. EXPENSES	0	0	200	0	200	200
TOTAL CITY ASSESSOR		45,270	45,055	45,700	43,500	45,700	42,200
TOTAL CITY FINANCIAL		234,316	233,355	253,604	199,696	241,373	274,403

CITY HALL BUILDING
 EXPENSES

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	-----2014----- 9 MO. BUDGETED ACTUAL	-----2015-- FINAL PROJECTED BUDGET
CITY HALL BUILDING					
11-16-10-5120	CITY HALL MAINT WAGES	42,419	43,290	44,592	45,590
11-16-10-5125	CITY HALL MAINT OVERTIME	693	1,239	600	1,000
11-16-10-5134	CITY HALL MAINT LIFE INS	187	234	240	240
11-16-10-5136	CITY HALL MAINT RETIREMENT	5,087	5,950	3,165	3,170
11-16-10-5152	CITY HALL MAINT SOCIAL SEC	3,306	3,408	3,460	3,565
11-16-10-5221	CITY HALL TELEPHONE EXPENSE	11,648	11,339	12,000	12,000
11-16-10-5222	CITY HALL ELECTRICITY	41,831	38,499	42,000	42,000
11-16-10-5224	CITY HALL GAS HEAT	11,152	11,752	15,000	16,000
11-16-10-5226	CITY HALL WATER & SEWER EXP	1,651	1,654	2,000	2,100
11-16-10-5240	CITY HALL BUILDING REPAIRS	26,105	18,428	20,000	20,500
11-16-10-5310	CITY HALL OFFICE SUPPLIES	2,619	1,914	3,200	3,000
11-16-10-5350	CITY HALL BLDG MAINT SUPPLIES	5,393	5,439	6,000	6,000
11-16-10-5360	CITY HALL MAINT SERVICE COSTS	16,442	17,261	16,500	17,000
11-16-10-5399	CITY HALL MISC EXP	0	0	0	0
11-16-10-5531	CH OFFICE EQUIPMENT CONTRACTS	1,918	1,918	2,300	3,600
11-16-10-5532	CH POSTAGE METER RENT & EXP	5,133	5,152	5,500	5,500
TOTAL		175,584	167,477	176,557	181,265
TOTAL CITY HALL BUILDING		175,584	167,477	176,557	181,265
SHERIDAN SPRINGS PROPERTY EXPENSES					
11-17-10-5222	SHERIDAN SPRINGS ELECTRICITY	226	0	0	0
11-17-10-5224	SHERIDAN SPRINGS HEAT EXP	361	0	0	0
11-17-10-5226	SHERIDAN SPRINGS WATER & SEWER	14	0	0	0
11-17-10-5240	SHERIDAN SPRINGS MAINTENANCE	5,111	0	0	0
TOTAL		5,712	0	0	0
TOTAL SHERIDAN SPRINGS PROPERTY		5,712	0	0	0
POLICE EXPENSES					

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012--	--2013--	2014		--2015--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
POLICE							
11-21-00-5110	POLICE FT SALARIES	1,590,496	1,566,074	1,618,575	1,261,363	0	1,719,495
11-21-00-5120	POLICE PT WAGES	101,165	131,174	123,457	96,510	0	129,628
11-21-00-5125	POLICE OVERTIME WAGES	12,422	20,822	30,000	16,019	0	30,000
11-21-00-5127	PD COMPENSATION PER CONTRACT	137,597	143,323	141,532	65,465	0	120,785
11-21-00-5134	POLICE DEPT LIFE INSURANCE	2,975	2,691	3,655	2,209	0	3,655
11-21-00-5136	POLICE DEPT RETIREMENT FUND	277,558	298,420	278,000	204,732	0	254,760
11-21-00-5138	PD UNIFORM ALLOWANCE	18,684	22,370	22,075	17,313	0	22,075
11-21-00-5139	PD RESERVES UNIFORM ALLOWANCE	3,758	6,809	4,900	4,762	0	5,900
11-21-00-5140	PD INTERPRETERS FEES	2,235	2,605	4,000	923	0	3,000
11-21-00-5152	POLICE DEPT SOCIAL SECURITY	139,529	141,470	146,388	109,211	0	152,995
11-21-00-5190	PFC COMMISSION EXPENSES	278	495	1,000	26	0	600
11-21-00-5214	OUTSIDE LEGAL EXPENSES	348	738	3,000	0	0	1,200
11-21-00-5221	PD TELEPHONE EXPENSE	18,590	23,016	24,600	13,357	0	24,600
11-21-00-5222	POLICE IMPOUND BLDG ELECTRIC	331	278	300	284	0	300
11-21-00-5262	PD COMMUNICATION SYS MAINT FEE	8,477	8,181	9,000	6,464	0	9,000
11-21-00-5290	CARE OF PRISONERS	745	435	1,000	483	0	1,000
11-21-00-5291	CARE OF STRAY ANIMALS	144	82	200	354	0	200
11-21-00-5305	DATA PROCESSING	9,153	6,276	11,493	13,138	0	14,143
11-21-00-5310	POLICE DEPT OFFICE SUPPLIES	6,552	6,560	7,000	6,018	0	7,000
11-21-00-5312	POLICE POSTAGE	1,377	1,573	1,700	989	0	1,600
11-21-00-5316	CRIME PREVENTION PROGRAM	5,561	6,323	6,800	4,512	0	6,000
11-21-00-5330	PD TRAVEL-MILEAGE/TRAVEL	418	4,141	3,000	2,516	0	3,000
11-21-00-5331	POLICE-MEALS & LODGING	3,730	8,894	4,000	3,054	0	4,000
11-21-00-5341	PD FUEL EXPENSE	47,851	44,354	45,700	32,184	0	45,700
11-21-00-5342	PD SPECIAL EQUIPMENT	9,167	6,623	8,650	7,110	0	8,650
11-21-00-5361	POLICE-EQUIP MAINT SERV COSTS	25,985	19,247	27,385	19,024	0	22,000
11-21-00-5380	POLICE SPECIAL INVESTIGATIONS	7,870	4,035	7,000	3,055	0	6,000
11-21-00-5399	POLICE DEPT MISCELLANEOUS EXP	3,763	3,615	5,175	2,059	0	4,000
11-21-00-5410	POLICE DEPT TRAINING EXPENSES	28,377	32,327	42,600	24,496	0	42,600
11-21-00-5411	POLICE-APPLICATION PROCESSING	9,600	21,585	11,000	10,989	0	11,000
11-21-00-5412	TRNG & TRAVEL-REIMBURSEABLE	0	0	0	0	0	0
11-21-00-5415	TUITION & BOOKS PER CONTRACT	8,745	3,300	7,500	4,934	0	7,500
11-21-00-5450	PHOENIX SUPPORT CONTRACT	18,688	19,788	19,603	20,975	0	22,024
11-21-00-5531	COPY MACHINE	3,094	3,888	3,470	3,201	0	3,470
11-21-00-5533	TTY RENTAL	9,300	9,342	10,930	10,044	0	10,930
11-21-00-5734	GRANT PURCHASES-FEDERAL	0	0	0	0	0	0
11-21-00-5735	GRANT PURCHASES-STATE	600	6,720	0	0	0	0
11-21-00-5736	DONATION PURCHASES	2,487	0	0	8,542	0	0
11-21-00-5737	SOFTVEST EXPENDITURES	1,950	0	9,450	8,820	0	2,600
11-21-00-5738	EXPENDITURES-SEIZURE \$	7,997	12,233	0	3,682	0	0
TOTAL		2,527,597	2,589,807	2,644,138	1,988,817	0	2,701,410

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012--	--2013--	2014		--2015--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
TOTAL POLICE		2,527,597	2,589,807	2,644,138	1,988,817	0	2,701,410
FIRE EXPENSES							
11-22-00-5113	FIRE OFFICER SALARIES	30,593	31,149	30,551	23,501	30,551	31,010
11-22-00-5114	FIRE/EMS STIPEND PAY	20,510	21,542	24,000	16,140	0	24,000
11-22-00-5115	FIRE SAFETY/PUBLIC ED WAGES	3,076	4,088	5,000	1,796	0	5,075
11-22-00-5122	PAID ON PREMISE WAGES	153,586	153,631	158,000	120,216	0	162,400
11-22-00-5129	EMS LINN CALL PAY	0	0	0	0	0	0
11-22-00-5130	EMS CITY CALL PAY	35,050	35,011	37,500	25,970	0	37,050
11-22-00-5131	EMS GENEVA TWP CALL PAY	0	0	0	0	0	0
11-22-00-5133	FD LIFE INSURANCE EXP	1,047	963	1,100	774	0	1,000
11-22-00-5134	FD WORKMEN DISABILITY INS	20,811	21,854	23,000	46,494	0	25,000
11-22-00-5136	FIRE/EMS RETIREMENT EXP	66,404	73,652	75,830	48,873	0	72,500
11-22-00-5138	FIRE DEPT UNIFORMS	4,055	5,314	5,000	4,515	0	5,000
11-22-00-5140	FIRE CITY CALL PAY	49,016	57,647	52,000	37,370	0	55,825
11-22-00-5141	FIRE GENEVA TWP CALL PAY	11,371	10,120	13,000	7,744	0	11,675
11-22-00-5142	FIRE LINN TWP CALL PAY	0	0	0	0	0	0
11-22-00-5144	FD TRAVEL/MEAL EXPENSES	84	33	500	0	0	400
11-22-00-5152	FD SOCIAL SECURITY EXP	30,071	31,120	33,515	23,047	0	33,800
11-22-00-5190	FIRE COMMISSION MISC EXP	0	0	500	0	0	400
11-22-00-5214	OUTSIDE BILLING SERVICES	22,126	15,082	22,000	10,266	0	19,000
11-22-00-5215	FIRE INSPECTORS WAGES	31,868	29,674	33,000	23,430	0	33,495
11-22-00-5216	FIRE/EMS DATA ENTRY WAGES	15,174	14,438	16,000	12,284	0	16,240
11-22-00-5217	FIRE INVESTIGATION PAY	427	316	1,000	0	0	0
11-22-00-5218	CONTRACTUAL SERVICES-PARATECH	4,898	2,755	4,500	3,392	0	4,500
11-22-00-5221	FIRE TELEPHONE EXPENSE	2,926	3,944	4,500	3,768	0	5,000
11-22-00-5222	FIREHOUSE ELECTRICITY	12,627	12,611	12,000	10,582	0	13,250
11-22-00-5224	FIREHOUSE GAS HEAT	4,078	5,016	7,500	6,677	0	7,000
11-22-00-5226	FIREHOUSE WATER/SEWER BILLS	575	603	600	340	0	750
11-22-00-5240	EQUIPMENT REPAIRS-FIRE DEPT	13,280	15,496	17,000	18,695	0	20,000
11-22-00-5241	FIREHOUSE REPAIRS	3,806	7,849	2,000	5,398	0	5,000
11-22-00-5262	FD-COMMUNICATION SYS MAINT FEE	1,035	3,115	3,000	1,810	0	3,200
11-22-00-5265	PD COMMUNICATION SERVICES	34,500	34,500	35,384	35,384	0	36,836
11-22-00-5310	OFFICE SUPPLIES	913	1,174	2,000	961	0	1,500
11-22-00-5312	POSTAGE EXPENSE	615	828	650	206	0	500
11-22-00-5320	MEMBERSHIP DUES & FEES	2,337	2,064	2,500	1,639	0	2,500
11-22-00-5340	OPERATING SUPPLIES	3,965	3,465	6,000	1,513	0	5,000
11-22-00-5341	VEHICLE EXP-FUEL	13,393	13,579	11,000	9,295	0	12,000
11-22-00-5350	BLDG MAINT SUPPLIES-FIREHOUSE	1,139	1,031	1,216	1,090	0	1,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
FIRE EXPENSES							
11-22-00-5351	EQUIP MAINT SUPPLIES-FIRE DEPT	1,394	3,419	4,000	3,047	0	4,000
11-22-00-5360	FIREHOUSE MAINT SERVICE COSTS	1,517	1,600	2,000	3,999	0	4,800
11-22-00-5361	FD-EQUIP MAINT SERV COST	0	0	0	71	0	0
11-22-00-5397	BAD DEBT EXPENSE/ADJUSTMENTS	20,636	(5,780)	0	0	0	0
11-22-00-5399	FIRE MISCELLANEOUS EXP	1,224	1,581	2,000	622	0	2,000
11-22-00-5410	FIRE TRAINING PAY	30,082	39,203	42,010	27,503	0	40,600
11-22-00-5412	TUITION REIMB PER CONTRACT	5,685	3,601	5,000	903	0	5,000
11-22-00-5415	UNIFORM ALLOWANCE	0	1,060	1,500	1,073	0	1,500
11-22-00-5450	FIRE IT SERVICES	0	3,067	2,900	1,350	0	3,500
11-22-00-5460	PHOENIX SUPPORT CONTRACT	0	0	4,000	3,800	0	4,300
11-22-00-5510	EMS TRAINING PAY	21,825	23,343	26,000	16,360	0	24,360
11-22-00-5610	CPR CLASS PAY	1,191	664	0	1,263	0	0
11-22-00-5735	GRANT PURCHASES	0	0	0	0	0	0
11-22-00-5736	DONATION PURCHASES	10,604	255	0	817	0	0
11-22-00-5750	SPRINKLER SYSTEMS EXPENSES	5,947	17,102	10,000	2,417	0	5,000
11-22-00-5800	FIRE EQUIPMENT/SUPPLIES	1,998	1,537	2,500	1,264	0	2,500
11-22-00-5810	EMS EQUIPMENT/SUPPLIES	7,295	10,210	11,000	4,238	0	11,000
11-22-00-5820	STATE MANDATED EQUIP TESTING	3,875	3,715	5,500	3,443	0	4,500
11-22-00-5830	ACT 102 EXPENSES	8,401	8,401	0	6,301	0	0
TOTAL		717,030	726,642	759,756	581,641	30,551	765,466
FIRE HYDRANT RENTAL							
11-22-10-5229	FIRE PROTECTION-HYDRANT RENTAL	228,490	228,691	229,000	171,519	0	232,000
TOTAL FIRE HYDRANT RENTAL		228,490	228,691	229,000	171,519	0	232,000
TOTAL FIRE		945,520	955,333	988,756	753,160	30,551	997,466
BUILDING & ZONING EXPENSES							
11-24-00-5110	BUILDING INSPECTOR SALARIES	67,204	71,245	63,000	48,461	63,000	63,945
11-24-00-5120	BUILDING INSPECTION WAGES	40,499	34,207	41,424	23,602	34,000	41,694
11-24-00-5134	BLDG INSPECTOR LIFE INSURANCE	389	317	400	262	325	400
11-24-00-5136	BLDG INSPECTOR RETIREMENT FUND	7,768	7,127	6,595	4,853	6,650	6,575
11-24-00-5152	BLDG INSPECTOR SOCIAL SECURITY	8,071	7,934	7,990	5,502	7,500	8,085
11-24-00-5217	CONTRACT-ELEVATOR INSPECTION	100	100	100	100	100	100

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	-----2014----- 9 MO. BUDGETED	-----2014----- 9 MO. ACTUAL	-----2014----- PROJECTED	--2015-- FINAL BUDGET
BUILDING & ZONING EXPENSES							
11-24-00-5218	CONTRACTS-WEIGHTS & MEASURES	4,800	4,800	5,500	4,800	4,800	5,000
11-24-00-5219	CONTRACT BUILDING INSPECTOR	100	24,125	1,200	4,928	5,200	3,000
11-24-00-5262	TELEPHONE EXPENSE	243	175	300	109	200	250
11-24-00-5310	BLDG INSPECTOR OFFICE SUPPLIES	2,163	2,988	2,000	3,403	3,600	3,500
11-24-00-5320	MEMBERSHIP DUES & FEES	248	105	200	136	137	200
11-24-00-5330	BLDG INSPECTOR TRAVEL-MILEAGE	3,462	2,025	3,000	1,139	1,600	3,000
11-24-00-5331	BLDG INSP-MEALS & LODGING	652	626	550	327	350	550
11-24-00-5332	CONFERENCES & SCHOOL	710	695	700	170	200	500
11-24-00-5399	BLDG INSPECTOR MISC EXPENSES	35	646	250	38	50	250
11-24-00-5810	EQUIPMENT OUTLAY	0	0	200	0	0	250
TOTAL		136,444	157,115	133,409	97,830	127,712	137,299
TOTAL BUILDING & ZONING		136,444	157,115	133,409	97,830	127,712	137,299
EMERGENCY MGMT EXPENSES							
11-29-00-5120	EMER MGMT PART TIME WAGES	16,764	16,168	16,155	12,427	16,155	16,398
11-29-00-5136	EMER MGMT RETIREMENT	2,714	3,070	2,797	2,151	2,797	2,675
11-29-00-5152	EMER MGMT SOCIAL SEC	1,175	1,221	1,236	907	1,236	1,255
11-29-00-5210	SIREN REPAIRS	100	1,025	2,500	0	0	2,500
11-29-00-5221	EMER MGMT TELEPHONE EXP	820	780	900	320	0	800
11-29-00-5222	SIRENS ELECTRICTY	546	567	657	428	0	657
11-29-00-5250	FIRE SIREN REPAIRS	0	0	0	0	0	0
11-29-00-5310	EMER MGMT OFFICE SUPPLIES	493	510	500	85	0	500
11-29-00-5331	EMER MGMT MEALS, LODGING, ETC	569	496	500	280	0	500
11-29-00-5340	EMER MGMT SUPPLIES	2,470	2,315	3,400	938	0	2,900
11-29-00-5360	ONE CALL NOW PROGRAM	0	884	884	535	0	884
11-29-00-5361	EMER MGMT VEHICLE MAINT/SVC	1,586	1,131	2,000	1,148	0	1,600
11-29-00-5399	EMER MGMT MISC EXP	0	0	0	424	0	0
11-29-00-5410	EMER MGMT TRAINING EXP	480	235	750	618	0	750
11-29-00-5413	PUBLIC EDUCATION	14	511	824	112	0	800
11-29-00-5414	MEDICAL RESERVE CORPS	543	794	1,000	130	0	700
11-29-00-5531	EMER MGMT COPYING COSTS	177	250	250	0	0	250
11-29-00-5735	GRANT PURCHASES	1,067	10,198	0	9,638	10,183	0
11-29-00-5800	FIRE SIRENS	0	0	0	0	0	0
TOTAL		29,518	40,155	34,353	30,141	30,371	33,169

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
TOTAL EMERGENCY MGMT		29,518	40,155	34,353	30,141	30,371	33,169
DPW & ENGINEERING EXPENSES							
11-30-00-5216	CITY ENGINEERING FEES	5,637	4,882	9,000	9,728	11,000	10,000
11-30-00-5217	SURVEYING	210	864	500	614	800	800
TOTAL		5,847	5,746	9,500	10,342	11,800	10,800
TOTAL DPW & ENGINEERING		5,847	5,746	9,500	10,342	11,800	10,800
STREET DEPARTMENT EXPENSES							
11-32-10-5110	ST SUPERINTENDENT SALARY	59,268	61,168	60,454	24,230	40,385	70,000
11-32-10-5120	ST DEPT WAGES	236,150	225,028	241,532	175,062	0	245,155
11-32-10-5125	ST DEPT OVERTIME WAGES	10,300	13,773	15,300	7,525	0	15,300
11-32-10-5126	ST DEPT SEASONAL LABOR	22,042	20,755	23,000	29,714	29,714	23,345
11-32-10-5133	INS DEDUCTIBLE REIMBURSEMENT	304	453	300	0	0	0
11-32-10-5134	ST DEPT LIFE INSURANCE	1,873	2,011	2,200	1,580	2,200	2,440
11-32-10-5136	ST DEPT RETIREMENT FUND	33,797	37,337	22,715	15,356	22,715	22,920
11-32-10-5138	ST DEPT UNIFORM ALLOW	7,800	7,800	7,200	7,200	7,200	6,600
11-32-10-5152	ST DEPT SOCIAL SECURITY	25,160	24,697	26,600	18,326	26,600	27,575
11-32-10-5205	DRUG AND MEDICAL TESTING	350	820	700	783	1,130	1,000
11-32-10-5221	ST DEPT TELEPHONE EXPENSE	2,766	2,867	2,400	2,326	2,500	2,500
11-32-10-5222	ST DEPT BLDG ELECTRICITY	10,174	10,236	10,450	8,443	10,450	10,450
11-32-10-5224	ST DEPT BLDG GAS HEAT	6,840	10,183	13,000	13,879	15,000	13,000
11-32-10-5226	ST DEPT BLDG-WATER & SEWER	570	624	1,000	287	700	1,000
11-32-10-5240	ST DEPT BUILDING REPAIRS	2,095	502	2,500	1,419	2,500	1,500
11-32-10-5250	ST DEPT EQUIPMENT REPAIRS	35,180	33,120	37,000	11,316	37,000	37,000
11-32-10-5262	ST DEPT COMM SYSTEM MAINT FEES	1,120	1,489	1,000	0	1,000	1,000
11-32-10-5270	SIDEWALK REPAIRS	0	0	1,300	0	1,300	1,300
11-32-10-5330	MILEAGE/TRAVEL	0	0	150	0	150	150
11-32-10-5331	MEALS/LODGING	0	0	150	0	0	0
11-32-10-5332	CONFERENCES/DUES	0	0	0	250	250	150
11-32-10-5340	OPERATING SUPPLIES-STREET DEPT	7,607	7,523	8,000	6,683	8,000	8,000
11-32-10-5341	VEHICLE-FUEL & OIL	61,674	72,442	60,000	51,805	60,000	60,000
11-32-10-5342	MOSQUITO CONTROL	3,280	3,571	3,500	144	500	3,500
11-32-10-5344	WEED CUTTING	11,220	10,758	10,000	1,625	4,000	9,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- 2014 9 MO. PROJECTED	--2015-- FINAL BUDGET
STREET DEPARTMENT EXPENSES							
11-32-10-5350	BLDG MAINT SUPPLIES-STR DEPT	2,200	1,745	2,350	1,629	2,350	2,350
11-32-10-5351	VEHICLE/EQUIPMENT MAINTENANCE	4,948	6,514	4,600	29,509	30,000	6,000
11-32-10-5360	ST DEPT BLDG MAINT SERV COSTS	760	966	1,000	7,141	7,065	1,000
11-32-10-5370	ROAD MAINTENANCE SUPPLIES	3,485	6,314	8,000	1,446	8,000	8,000
11-32-10-5375	STREET CRACK FILLING	0	0	0	0	0	0
11-32-10-5390	FIRST AID AND SAFETY SUPPLIES	982	1,901	1,200	346	750	1,000
11-32-10-5399	ST DEPT MISCELLANEOUS EXP	2,018	1,339	3,275	735	3,000	3,000
11-32-10-5736	DONATION PURCHASES	5,165	452	0	0	0	0
TOTAL		559,128	566,388	570,876	418,759	324,459	584,235
SNOW & ICE							
11-32-12-5120	SNOW & ICE CONTROL WAGES	11,964	39,334	30,600	51,587	0	31,060
11-32-12-5125	SNOW & ICE CONTROL OVERTIME	16,001	35,251	29,070	43,108	0	29,506
11-32-12-5136	SNOW & ICE RETIREMENT FUND	3,436	9,968	4,180	7,889	4,180	4,120
11-32-12-5152	SNOW & ICE SOCIAL SECURITY	2,102	5,629	4,565	7,153	4,565	4,634
11-32-12-5220	CONTRACT HAULING SERVICES	0	281	8,000	3,383	7,000	8,000
11-32-12-5250	SNOW & ICE CONTROL-REPAIRS	3,177	3,276	3,500	6,255	6,256	3,500
11-32-12-5310	SNOW & ICE OFFICE SUPPLIES	135	0	0	0	0	0
11-32-12-5340	OPERATING SUPPLIES-SNOW & ICE	27,070	77,617	42,000	39,343	42,000	42,000
11-32-12-5344	SNOW REMOVAL EXPENSES	7,325	7,290	6,000	4,980	6,000	6,000
11-32-12-5351	EQUIP MAINT SUPPL-SNOW & ICE	3,467	713	2,500	71	2,500	2,500
TOTAL SNOW & ICE		74,677	179,359	130,415	163,769	72,501	131,320
TREE & BRUSH							
11-32-13-5120	TREE & BRUSH WAGES	52,610	55,467	51,000	26,774	0	51,765
11-32-13-5125	TREE & BRUSH OVERTIME	838	654	1,020	1,256	0	1,036
11-32-13-5136	TREE & BRUSH RETIREMENT FUND	6,304	7,407	3,645	1,988	3,645	3,590
11-32-13-5152	TREE & BRUSH SOC SEC	4,050	4,237	3,980	2,112	3,980	4,040
11-32-13-5220	FORESTRY SERVICES	9,991	0	2,250	0	2,250	2,250
11-32-13-5344	BRUSH PICKUP EXPENSES	0	672	1,000	0	1,000	1,000
11-32-13-5346	PURCHASE OF TREES	12,756	14,660	20,000	780	20,000	20,000
11-32-13-5410	TRAINING & SEMINARS	833	660	800	957	800	800
11-32-13-5420	TREE & BRUSH-REPAIR	500	405	1,500	64	1,500	1,500
11-32-13-5430	TREE & BRUSH OPERATING SUPPLY	6,294	2,964	10,000	907	10,000	8,000
11-32-13-5681	MEMORIAL TREE PURCHASES	0	0	0	99	100	0
TOTAL TREE & BRUSH		94,176	87,126	95,195	34,937	43,275	93,981

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
STREET DEPARTMENT							
COMPOST OPERATIONS							
11-32-14-5120	COMPOSTING ST DEPT WAGES	47,225	48,384	48,960	21,197	0	49,695
11-32-14-5125	COMPOSTING OVERTIME	369	0	500	0	0	508
11-32-14-5136	COMPOSTING RETIREMENT FUND	5,392	6,258	3,465	1,479	3,465	3,414
11-32-14-5152	COMPOSTING SOCIAL SECURITY	3,535	3,610	3,785	1,591	3,785	3,840
11-32-14-5220	COMPOSTING SERVICES	7,748	7,100	7,000	0	7,000	7,000
11-32-14-5430	COMPOSTING OPERATING SUPPLIES	2,729	659	2,300	19	2,300	2,300
TOTAL COMPOST OPERATIONS		66,998	66,011	66,010	24,286	16,550	66,757
STORM SEWER FUNCTIONS							
11-32-15-5120	STORM SEWER WAGES	7,188	2,332	2,550	745	0	2,588
11-32-15-5125	STORM SEWER OVERTIME	0	86	0	165	165	0
11-32-15-5136	STORM SEWER RETIREMENT	892	310	180	63	180	176
11-32-15-5152	STORM SEWER SOC SEC	531	177	195	68	195	198
11-32-15-5450	STORM SEWER MAINTENANCE	2,895	11,188	8,000	3,490	8,000	8,000
11-32-15-5460	STORM SEWER DIGGERS HOTLINE	4,959	4,956	5,000	5,691	5,691	5,000
11-32-15-5470	REPAVING MAINTENANCE COSTS	0	0	0	0	0	0
TOTAL STORM SEWER FUNCTIONS		16,465	19,049	15,925	10,222	14,231	15,962
TOTAL STREET DEPARTMENT		811,444	917,933	878,421	651,973	471,016	892,255
TRAFFIC CONTROL EXPENSES							
11-34-10-5120	TRAFFIC CONTROL WAGES	1,123	0	3,060	585	0	3,106
11-34-10-5125	TRAFFIC CONTROL OVERTIME	65	256	0	63	63	0
11-34-10-5134	TRAFFIC CONTROL LIFE INS	0	0	0	0	0	0
11-34-10-5136	TRAFFIC CONTROL RETIREMENT	128	31	215	45	215	212
11-34-10-5152	TRAFFIC CONTROL FICA EXP	89	19	235	48	235	238
11-34-10-5222	ELECTRICITY-FLASHERS	4,438	3,373	5,500	2,673	4,000	5,500
11-34-10-5223	STREET LIGHTS ELECTRICITY	106,461	102,786	100,000	77,396	100,000	100,000
11-34-10-5260	REPAIRS-TRAFFIC SIGNALS, ETC.	2,430	2,072	4,000	1,541	2,500	4,000
11-34-10-5261	STREET LIGHTS REPAIRS	2,798	936	2,000	950	1,000	2,000
11-34-10-5290	CAR TOWING	2,831	2,202	3,300	2,235	3,300	3,300
11-34-10-5370	MARKING PAINT	6,279	8,036	10,000	6,408	8,000	10,000
11-34-10-5374	STREET IDENTIFICATION SIGNS	968	7	2,000	1,552	1,800	2,000
11-34-10-5375	TRAFFIC CONTROL STREET SIGNS	4,733	3,028	5,500	3,483	5,500	5,500
11-34-10-5394	STREET DECORATIONS	1,012	8	1,050	9	1,050	1,050
TOTAL		133,355	122,754	136,860	96,988	127,663	136,906

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
TOTAL TRAFFIC CONTROL							
		133,355	122,754	136,860	96,988	127,663	136,906
SANITATION & RECYCLING EXPENSES							
11-36-00-5294	SOLID WASTE-RESIDENTIAL	299,190	306,769	315,000	236,799	316,000	318,000
11-36-00-5296	SOLID WASTE-STREET DEPT	5,953	7,515	7,725	6,374	7,725	7,800
11-36-00-5297	SOLID WASTE-RECYCLING	127,966	128,272	130,750	96,847	130,000	130,500
TOTAL		433,109	442,556	453,475	340,020	453,725	456,300
TOTAL SANITATION & RECYCLING		433,109	442,556	453,475	340,020	453,725	456,300
LEISURE ACTIVITIES EXPENSES							
11-51-10-5222	MUSEUM-ELECTRICITY	9,114	8,424	8,800	7,148	8,800	8,900
11-51-10-5224	MUSEUM-GAS HEAT	3,424	3,560	6,500	4,614	7,000	7,000
11-51-10-5226	MUSEUM-WATER & SEWER EXP	1,116	1,099	1,250	541	1,200	1,200
11-51-10-5240	MUSEUM-MAINTENANCE & REPAIRS	5,308	3,622	3,800	3,103	3,800	3,800
11-51-10-5735	MUSEUM-OPERATIONS SUBSIDY	12,000	13,000	13,000	6,500	13,000	13,000
TOTAL		30,962	29,705	33,350	21,906	33,800	33,900
TOTAL LEISURE ACTIVITIES		30,962	29,705	33,350	21,906	33,800	33,900
PARKS EXPENSES							
11-52-00-5120	PARKS WAGES	49,262	46,742	42,840	34,358	0	43,485
11-52-00-5125	PARKS OVERTIME WAGES	7,243	6,442	6,630	4,675	0	6,730
11-52-00-5136	PARKS RETIREMENT FUND	6,567	6,887	3,465	2,615	3,465	3,415
11-52-00-5152	PARKS SOCIAL SECURITY	4,270	4,014	3,785	2,942	3,785	3,842
11-52-00-5222	PARKS ELECTRICITY	9,687	6,770	9,700	4,142	9,700	9,700
11-52-00-5226	PARKS WATER & SEWER EXP	2,476	3,015	2,700	1,184	2,700	3,000
11-52-00-5227	FOUNTAINS/STATUES-WATER/SEWER	2,057	1,936	1,600	1,134	1,600	1,600
11-52-00-5241	BLDG MAINT&REPAIR-PARKS	2,795	1,307	2,700	1,087	2,700	2,700
11-52-00-5250	EQUIPMENT REPAIR SERVICES	6,169	3,800	6,100	1,813	5,500	6,100
11-52-00-5340	PARKS OPERATING SUPPLIES	0	0	0	0	0	2,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
PARKS EXPENSES							
11-52-00-5350	BLDG MAINT SUPPLIES-PARKS	5,648	5,714	5,800	7,805	7,900	5,800
11-52-00-5352	GROUNDS MAINT SUPPLIES	7,986	6,697	9,500	5,185	9,500	7,500
11-52-00-5362	GROUNDS FERTILIZER/WEED CONTRL	2,770	2,424	4,500	1,500	3,500	7,000
11-52-00-5399	PARKS MISCELLANEOUS EXPENSES	1,177	2,092	12,855	9,492	10,000	5,000
11-52-00-5840	4 SEASON NATURE PRESERVE	2,006	0	2,000	0	1,500	1,000
11-52-00-5922	DUNN FIELD ELECTRIC	689	1,157	1,000	2,766	3,700	3,800
11-52-00-5950	BLDG MAINT SUPPLIES-RECREATION	0	0	0	0	0	0
11-52-00-5951	EQUIP MAINT SUPPL-RECREATION	432	552	600	230	600	600
TOTAL		111,234	99,549	115,775	80,928	66,150	113,272
VETERAN'S PARK							
11-52-01-5120	VETS PARKS WAGES	18,539	16,691	19,380	16,239	0	19,670
11-52-01-5125	VETS PARKS OVERTIME	0	0	0	72	72	0
11-52-01-5136	VETS PARKS RETIREMENT FUND	2,202	2,194	1,360	1,141	1,360	1,338
11-52-01-5152	VETS PARKS SOCIAL SECURITY	1,405	1,264	1,485	1,239	1,485	1,505
11-52-01-5222	VETS PARKS ELECTRICITY	8,426	7,390	8,500	5,616	8,500	8,500
11-52-01-5224	VETS PARK GAS HEAT	455	741	1,000	1,081	1,300	1,000
11-52-01-5226	VETS PARK WATER & SEWER	1,179	1,161	1,300	733	1,100	1,300
11-52-01-5340	VETS PARK OPERATING SUPPLIES	0	0	0	0	0	1,000
11-52-01-5350	BLDG MAINT & REPAIR	911	1,314	2,000	252	2,000	1,000
11-52-01-5952	GROUNDS MAINTENANCE SUPPLIES	2,280	1,260	2,500	523	2,500	2,500
TOTAL VETERAN'S PARK		35,397	32,015	37,525	26,896	18,317	37,813
TOTAL PARKS		146,631	131,564	153,300	107,824	84,467	151,085
PLAN COMMISSION EXPENSES							
11-69-30-5212	OUTSIDE PROFESSIONAL PLANNING	1,669	10,052	4,000	9,500	11,000	8,000
11-69-30-5218	ZONING CODES	0	0	0	0	0	0
11-69-30-5310	PLAN COMMISSION OFFICE SUPPL	101	68	150	13	20	100
TOTAL		1,770	10,120	4,150	9,513	11,020	8,100
TOTAL PLAN COMMISSION		1,770	10,120	4,150	9,513	11,020	8,100
CONSERVATION/DEVELOPMENT EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
CONSERVATION/DEVELOPMENT							
11-70-00-5710	HOTEL/MOTEL ASSN-CHAM OF COMM	95,000	95,000	100,000	75,000	100,000	100,000
11-70-00-5720	HISTORIC PRESERVATION	2,454	6,218	6,500	1,593	6,500	6,500
11-70-00-5723	HISTORIC PLAQUE PURCHASES	360	245	0	0	0	0
11-70-00-5750	CEMETERY-OPERATING CONTRIB	160,000	0	0	0	0	0
11-70-00-5760	YMCA-YOUTH ATHLETIC PROGRAM	45,820	48,111	48,111	40,111	48,111	52,000
11-70-00-5770	LAKE GENEVA CVB ASSISTANCE	0	0	0	0	0	0
TOTAL		303,634	149,574	154,611	116,704	154,611	158,500
CEMETERY							
11-70-10-5120	CEMETERY WAGES	0	109,634	111,472	3,345	3,345	0
11-70-10-5125	CEMETERY OVERTIME	0	2,920	3,600	455	455	0
11-70-10-5134	CEMETERY HEALTH/DEN/FLEX INS	0	24,660	27,200	0	0	0
11-70-10-5136	CEMETERY RETIREMENT EXP	0	11,677	6,400	532	532	0
11-70-10-5137	CEMETERY DISABILITY INS	0	295	340	0	0	0
11-70-10-5152	CEMETERY FICA EXP	0	8,576	8,803	286	286	0
11-70-10-5221	CEMETERY PHONE EXP	0	133	400	0	0	0
11-70-10-5750	CEMETERY OPERATING CONTRIBUTN	0	8,989	8,673	0	0	0
TOTAL CEMETERY		0	166,884	166,888	4,618	4,618	0
TOTAL CONSERVATION/DEVELOPMENT		303,634	316,458	321,499	121,322	159,229	158,500
TOTAL FUND REVENUES & BEG. BALANCE							
		8,682,774	8,393,617	8,322,172	8,289,185	8,220,626	8,183,013
TOTAL FUND EXPENSES							
		7,806,445	9,140,895	8,322,172	5,785,319	3,981,176	8,183,013
FUND SURPLUS (DEFICIT)							
		876,329	(747,278)	0	2,503,866	4,239,450	0

GENERAL REVENUES

11 00-00

4111 GENERAL PROPERTY TAXES

Real estate taxes collected to fund general operations. The total mill rate is \$22.82 per \$1,000 of assessed valuation of which \$6.04 is the portion raised for the City of Lake Geneva general 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. A portion of this is 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. 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 establishment permits, and massage technician permits. 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 annual licenses that are not related to business operations. These include dog & cat licenses. A portion of dog license revenue is remitted to Walworth County.
- 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, Parade Permits, Banner Permits, and Going-Out-of-Business Sale 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 not 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 (less sales tax) 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 = \$53,865

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; includes sale of scrap and recycled oil.

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 lot 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.

4850 DOG PARK DONATIONS

Donations received specifically for purchases related to the Dog Park.

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 (minus 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 public 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, adjustments of minor differences, 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 retiree share for Health and Dental benefits paid by the City.

5132 HEALTH & DENTAL ADMINISTRATIVE CHARGES

Monthly charge from Sisco Benefit Administrators (health) and Delta Dental to administer our plans. Also fees from EBC to administer the Flexible Spending (Section 125/129) Plan and COBRA administration. Also includes Healthcheck 360 wellness plan administration fee which was begun in 2014.

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 account is reduced by stop loss insurance 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, "Roll Call Voting" support, 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 (6.8%) 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**
Transcribing fees, witness 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 (7.7%) 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, stationary, 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 SALARY

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 13.6% of Administrator's salary. The Administrator pays the other half through payroll deduction

5152 CITY ADMININISTRATOR SOCIAL SECURITY

7.65% of Administrator's salary.

5310 CITY ADMININISTRATOR 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 ASSISTANT CLERK WAGES

Wages for the Assistant Clerk.

- 5120 CITY CLERK STAFF 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 (13.6%) 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 and \$118.00 for each chief election inspector per election.
- 5218 MUNICIPAL CODIFICATION**
Recodification of the Municipal Code Book.
- 5310 CITY CLERK OFFICE SUPPLIES**
Office supplies specific to the City Clerk's department.
- 5311 BALLOTS/OTHER ELECTION EXPENSE**
Costs of absentee ballots, voter registration forms, other election forms, mileage, expenses, poll workers dinner, and any other election related expenses.
- 5312 CITY CLERK POSTAGE**
All general postage expenses, i.e., public notices, general letters, licenses, vendor payments, etc.
- 5330 CITY CLERK TRAVEL & MILEAGE**
Travel expenses incurred by the City Clerk and the Assistant Clerk to attend conferences, meetings and seminars.
- 5331 CITY CLERK MEALS, LODGING, ETC**
Cost of meals and lodging for the City Clerk and the Assistant Clerk while attending conferences, seminars, meetings, etc.
- 5332 CITY CLERK CONFERENCES & SCHOOL**
Registration fees for conferences, training meetings, seminars, etc.
- 5382 LICENSE EXPENSES**
Costs of license software support, cost of license forms, and other expenses related to licensing.

5399 CITY CLERK MISCELLANEOUS EXPENSE
Expenses related to the City Clerk department and not specified in any other category.

ACCOUNTING & DATA PROCESSING
11 15-10

5110 ACCOUNTING SALARY
Annual salary for the City Comptroller.

5120 ACCOUNTING WAGES
Wages for the Treasurer/Finance Analyst and one Front Counter positions.

5126 ACCOUNTING PART TIME WAGES
Wages paid for temporary assistance as needed.

5134 ACCOUNTING LIFE INSURANCE
Life insurance premiums for the Accounting department personnel.

5136 ACCOUNTING RETIREMENT EXPENSE
City's share (50%) of the retirement contribution of 13.6% for the City Comptroller and staff. The other half is paid through employee payroll deduction.

5152 ACCOUNTING SOCIAL SECURITY
7.65% of Comptroller and staff wages.

5213 INDEPENDENT AUDITING
Annual independent audit fees for the City of Lake Geneva.

5310 ACCOUNTING 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 CONFERENCES & TRAINING
Registration fees for seminars, school, classes, conferences, etc., as well as mileage and supplies for same.

5399 ACCOUNTING MISCELLANEOUS EXP
Expenses related to the Accounting Department and not specified in any other category.

5450 COMPUTER IT SERVICES AND EQUIPMENT

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 *The expenses of the Treasurer position have been combined into the ACCOUNTING budget in 2015.*

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 13.6%. 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, shredding service, 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 LTE 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 holiday pay, sick pay, court & training overtime 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, 16.43% of salaries and wages of sworn officers and 6.8% 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 reserves by the City. This includes the crossing guards, part time clerical help and alterations. Initial issue of uniforms for new hires is charged here.
- 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. Three news lines were installed to bring 911 up to capacity. Also included are the monthly charges for air cards required for squad car computers.

- 5262 POLICE COMMUNICATION SYSTEM MAINTENANCE FEE**
All expenses related to radio equipment and other communication equipment, including electric bill for radio equipment at water tower. The radio room equipment factory warranty expired in Nov. 2008 so all repairs have to be paid for.
- 5290 CARE OF PRISONERS**
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. Also, the Lexipol policy updates are charged here.
- 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 57.5 cents per mile for 2015).
- 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, shredding service, 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, background checks 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**
Maintenance agreements, toner and other supplies for the Police Department copy machines. The service agreement 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 difference in donated funds vs. donor purchases in each budget year is adjusted in 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 for bullet proof vests for offices. This includes initial issue for new hires and replacement vests for expired ones.
- 5738 EXPENDITURES-SEIZURE \$**
Purchases made with seizure funds. The difference in seizure funds vs. seizure purchases in each budget year is adjusted in 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.

5136 FIRE RETIREMENT

All fire department personnel who qualify for the Wisconsin Retirement System (WRS) at a rate of 16.43% of wages. Also included here are benefits paid to the 401(a) Plan for those who do not qualify for WRS at the same 16.43% rate. The 401(a) plan is administered by the Security Benefit Company.

5138 FIRE UNIFORMS

Purchases of Fire Department uniforms, patches, nameplates, 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 COMMISION 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 ELECRICITY**
Cost of electricity at the firehouse.
- 5224 FIREHOUSE GAS HEAT**
Cost of heat at the firehouse.
- 5226 FIREHOUSE WATER & SEWER BILLS**
Cost of water and sewer bills at the firehouse.
- 5240 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, 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, radios, 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. Included here are the Konica copier lease and overage charges, batteries, extinguisher inspections, etc.
- 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 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, Vorpagel heat/AC inspections, 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 revenue 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 such as pharmaceuticals, gloves, masks, oxygen, airway kits, etc.
- 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 13.6% 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, 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

16.43% 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 EMERGENCY 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 EMERGENCY MGMT OFFICE SUPPLIES

Cost of office supplies attributed to Emergency Management.

5331 EMERGENCY MGMT MEALS, LODGING, ETC

Cost of meals, travel and lodging for the Emergency 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 toward Lake Geneva.

5361 EMERGENCY MGMT VEHICLE MAINT/SVC EXPENSE

Cost of maintenance and repairs of the Emergency Mgmt Deputy Director's City vehicle.

5399 EMERGENCY MGMT MISCELLANEOUS EXPENSE
Any other expenses that are not specified in any other category.

5410 EMERGENCY 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 EMERGENCY 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 the Assistant Director of Public Works.

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**
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) 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 MEDICAL 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. Also included here are new hire physicals and hearing tests.
- 5221 STREET TELEPHONE EXPENSE**
Phone lines at City Garages and fax line. Also the Asst. Director of PW and the Street Foreman's cell phones are in this account.
- 5222 STREET BUILDING ELECTRICITY**
Cost of electricity at garages.
- 5224 STREET BUILDING GAS HEAT**
Cost of gas heat at garages.
- 5226 STREET BUILDING WATER & SEWER**
Cost of water and sewer at garages.
- 5240 STREET BUILDING REPAIRS**
Cost for contractor repairs.
- 5250 STREET EQUIPMENT REPAIRS**
Cost of outside labor and materials for repairs to any type of equipment.
- 5262 STREET COMMUNICATIONS SYSTEMS MAINTENANCE FEES**
All expenses related to radio equipment and 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 MILEAGE & TRAVEL**
Travel expenses for the Street Dept personnel to conferences, meetings, seminars, etc.
- 5331 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.

5136 SNOW & ICE CONTROL RETIREMENT
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) 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.
- 5136 TREE & BRUSH RETIREMENT**
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) 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 and brush control, i.e., saws, chains, tree marking paint, topsoil.

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.
- 5136 COMPOSTING RETIREMENT**
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) through payroll deduction.
- 5152 COMPOSTING SOCIAL SECURITY**
The allocation of social security (7.65%) 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 FUNCTIONS
11 32-15

5120 STORM SEWER WAGES
Wages from Street personnel for work done in this area.

5136 STORM SEWER RETIREMENT
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) through payroll deduction.

5152 STORM SEWER 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.

5136 TRAFFIC CONTROL RETIREMENT
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) through payroll deduction.

5152 TRAFFIC CONTROL SOCIAL SECURITY
The allocation of social security (7.65%) 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 twice a year 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.

5136 PARKS RETIREMENT

Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) through payroll deduction.

5152 PARKS SOCIAL SECURITY

The allocation of social security (7.65%) 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 BUILDING MAINTENANCE & REPAIRS-PARKS**
Cost of outside labor and materials for the repair and maintenance of buildings in the parks.
- 5250 EQUIPMENT REPAIR SERVICES**
Cost of outside labor and materials for the repair & maintenance of equipment used mainly in the parks, i.e., lawn mowers, brush and bush trimmers, weed eaters, etc.
- 5340 PARKS OPERATING SUPPLIES**
Cost of operating supplies needed, i.e. gloves, tools, rakes, trimmer string, etc.
- 5350 BUILDING MAINTENANCE SUPPLIES-PARKS**
Supplies used in the maintenance and repair of buildings at the parks, i.e., cleaning supplies, hand soap, towels, toilet paper, deodorant blocks, keys, paint, fixtures, etc.
- 5352 GROUNDS MAINTENANCE SUPPLIES**
Supplies used in the repair and maintenance of the park grounds, i.e., grass seed, topsoil, lumber and nails to repair fences, garbage bags, garbage cans, etc.
- 5362 GROUNDS FERTILIZER/WEED CONTROL**
Costs of fertilizer, weed & feed treatments, and pond maintenance.
- 5399 PARKS MISCELLANEOUS EXPENSES**
All costs related to the parks and not specified in any other category.
- 5736 DOG PARK DONATION PURCHASES**
Supplies used for maintenance and repair of the Dog Park funded from donations.
- 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 recreational equipment, including parts to repair playground equipment.
- 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.
- 5136 VET'S PARK RETIREMENT**
Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) through payroll deduction.
- 5152 VET'S PARK SOCIAL SECURITY**
The allocation of social security (7.65%) 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.
- 5340 OPERATING SUPPLIES**
Cost of general supplies needed for the operation of 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 account 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 Cemetery Perpetual Care Fund is Fund 49.

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
20-81-00-4111	GENERAL PROPERTY TAX LEVY	1,049,040	1,040,389	1,037,064	1,037,064	1,037,064	1,037,064
20-81-00-4811	INTEREST INCOME	0	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	73,538
TOTAL		1,049,040	1,040,389	1,037,064	1,037,064	1,037,064	1,110,602
TOTAL REVENUES:		1,049,040	1,040,389	1,037,064	1,037,064	1,037,064	1,110,602
EXPENSES							
20-81-00-5216	PROFESSIONAL SERVICES	0	0	0	0	0	0
20-81-00-5613	2003 REF GO BONDS-PRINCIPAL	305,000	325,000	0	0	0	0
20-81-00-5615	2006 REF GO BONDS-PRINCIPAL	490,000	500,000	855,000	855,000	855,000	890,000
20-81-00-5623	ALLIANT ENERGY LOAN-PRINCIPAL	9,804	0	0	0	0	0
20-81-00-5624	2011 PROM NOTE-PRINCIPAL	105,000	25,000	25,000	25,000	25,000	25,000
20-81-00-5625	2011 SHARED SAVINGS-PRINCIPAL	995	1,026	1,057	789	1,057	1,089
20-81-00-5626	2014 BOND-PRINCIPAL	0	0	0	0	0	0
20-81-00-5653	2003 REF GO BONDS-INTEREST	17,037	5,850	0	0	0	0
20-81-00-5655	2006 REF GO BONDS-INTEREST	136,800	117,000	89,900	89,900	89,900	55,000
20-81-00-5656	2011 PROM NOTE-INTEREST	83,774	66,400	66,026	66,026	66,026	65,651
20-81-00-5657	2014 BOND-INTEREST	0	0	0	0	0	73,813
20-81-00-5663	ALLIANT ENERGY LOAN-INTEREST	160	0	0	0	0	0
20-81-00-5664	2011 SHARED SAVINGS-INTEREST	142	112	81	63	81	49
TOTAL		1,148,712	1,040,388	1,037,064	1,036,778	1,037,064	1,110,602
TOTAL		1,148,712	1,040,388	1,037,064	1,036,778	1,037,064	1,110,602
TOTAL FUND REVENUES & BEG. BALANCE		1,049,040	1,040,389	1,037,064	1,037,064	1,037,064	1,110,602
TOTAL FUND EXPENSES		1,148,712	1,040,388	1,037,064	1,036,778	1,037,064	1,110,602
FUND SURPLUS (DEFICIT)		(99,672)	1	0	286	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 off in December of 2016.

5626 2014 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 2023.

5655 2006 REFUNDING GO BONDS – INTEREST

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

5656 2011 PROMISSORY NOTE – INTEREST

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

5657 2014 PROMISSORY NOTE – INTEREST

The interest payments correspond to the principal account 5626. This debt will be paid off in April of 2023.

5664 2011 SHARED SAVINGS - INTEREST

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

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
TID #4							
REVENUES							
34-30-00-4111	TAX INCREMENT REVENUE	1,775,802	1,991,179	1,856,604	1,856,604	1,856,604	1,696,930
34-30-00-4361	STATE COMPUTER AID	1,757	2,432	0	1,165	0	0
34-30-00-4379	STATE GRANTS	61,142	0	0	0	0	0
34-30-00-4610	MISC REVENUES	0	1,006	0	0	0	0
34-30-00-4811	INTEREST INCOME	7,469	4,284	0	2,749	0	0
34-30-00-4812	INTEREST ON INVESTMENTS	6,244	7,734	0	4,305	0	0
34-30-00-4892	GIFTS & DONATIONS	0	0	0	0	0	0
34-30-00-4895	PIER REVENUES	12,777	21,881	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	0	0	0	0
TOTAL		1,865,191	2,028,516	1,856,604	1,864,823	1,856,604	1,696,930
TOTAL REVENUES: TID #4		1,865,191	2,028,516	1,856,604	1,864,823	1,856,604	1,696,930
EXPENSES							
34-30-00-1201	ESCROW FOR MAINTENANCE	0	0	0	0	0	0
34-30-00-1202	REPLACE BATHROOM FACILITIES	110,463	328,176	0	0	0	0
34-30-00-1203	WHITE RIVER TRAIL PROJECTS	35,691	0	0	0	0	0
34-30-00-1204	PARKING IMPROVEMENTS	0	0	0	0	0	0
34-30-00-1205	PARK BUILDING UPGRADES	0	0	0	0	0	0
34-30-00-1206	TREE PLANTING	12,574	4,314	0	0	0	0
34-30-00-1207	WHITE RIVER CANAL	0	0	0	0	0	0
34-30-00-1208	SIGNAGE REHABILITATION	2,595	0	0	0	0	0
34-30-00-1209	ALLEY WAY IMPROVEMENTS	0	0	0	0	0	0
34-30-00-1210	BEACH DISTRICT PROJECT	0	80,406	0	0	0	0
34-30-00-1211	DISCRETIONARY FUNDING	76,355	16,890	0	0	0	1,696,930
34-30-00-1212	DOWNTOWN LIGHTING RETROFIT	87,393	10,463	0	0	0	0
34-30-00-1213	TENNIS COURT REPLACEMENTS	149,486	12,305	0	0	0	0
34-30-00-1214	BROAD ST LIGHTING PROJECT	0	10,715	0	278,164	0	0
34-30-00-1215	PARKING LOT RESURFACING	0	72,107	0	0	0	0
34-30-00-1216	2013 TID STREET IMPROVEMT PROJ	0	163,063	0	0	0	0
34-30-00-1217	MAIN ST WATERWAY ENCLOSURE	0	247,673	0	13,356	0	0
34-30-00-1218	FRONT END LOADER	0	62,450	0	0	0	0
34-30-00-5214	TIF #4 ADMINISTRATIVE FEES	3,316	619	0	150	0	0
34-30-00-5450	MAINTENANCE & REPAIRS	6,169	2,100	0	0	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	940	0	649	0	0

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
TID #4 EXPENSES							
34-30-00-7109	WRIGLEY BRIDGE REHABILITATION	16,008	0	0	0	0	0
34-30-00-7110	FLAT IRON PARK PROJECT	28,070	0	0	0	0	0
34-30-00-8027	STREET RESURFACING	31,989	0	0	0	0	0
34-30-00-8099	MAIN ST BRIDGE	0	0	0	0	0	0
34-30-00-8140	EDWARDS BOULEVARD CONSTRUCTION	39,300	41,000	0	0	0	0
34-30-00-9001	DUNN FIELD PARKING	3,535	0	0	0	0	0
34-30-00-9100	WHITE RIVER TRAIL	0	0	0	0	0	0
34-30-00-9110	TREE PLANTING	0	0	0	0	0	0
34-30-00-9115	RIVIERA RENOVATIONS	1,647	30,733	0	34,897	0	0
34-30-00-9118	UNDERGROUND ELECTRIC BURY	0	0	0	0	0	0
34-30-00-9120	MUSEUM REMODEL	0	0	0	0	0	0
34-30-00-9122	TRAFFIC SIGNALS	315,307	52,935	0	152,283	0	0
34-30-00-9124	SKATEBOARD PARK	480,692	8,549	0	0	0	0
34-30-00-9125	PARKING SYSTEM	334,604	0	0	0	0	0
TOTAL		1,735,194	1,145,438	0	479,499	0	1,696,930
TOTAL TID #4		1,735,194	1,145,438	0	479,499	0	1,696,930
TOTAL FUND REVENUES & BEG. BALANCE		1,865,191	2,028,516	1,856,604	1,864,823	1,856,604	1,696,930
TOTAL FUND EXPENSES		1,735,194	1,145,438	0	479,499	0	1,696,930
FUND SURPLUS (DEFICIT)		129,997	883,078	1,856,604	1,385,324	1,856,604	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 by businesses located within TID #4 boundaries.
- 4811 INTEREST EARNED**
Interest income received through bank accounts.
- 4812 INTEREST ON CDARS INVESTMENTS**
Interest received through the CD and 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**
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.
- 9122 TRAFFIC SIGNALS**
The installation/coordination of traffic signals where necessary.

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
BUOYS/BOAT STALLS REVENUES							
40-52-10-4675	BUOY/BOAT STALL WAITING LIST	715	505	500	840	850	500
40-52-10-4676	BUOY/STALL LATE FEES	200	400	200	175	175	200
40-52-10-4677	BUOY & BOAT STALL RENTAL	137,788	159,342	160,000	165,827	165,827	166,000
TOTAL		138,703	160,247	160,700	166,842	166,852	166,700
40-52-11-4600	LAUNCH RAMP OVERAGE/SHORTAGE	76	67	0	25	25	0
40-52-11-4675	LAUNCH PASS FEES	5,561	4,952	5,000	5,710	5,710	5,500
40-52-11-4676	BOAT LAUNCH RAMP INCOME	33,012	31,687	30,000	29,549	30,000	30,000
TOTAL		38,649	36,706	35,000	35,284	35,735	35,500
TOTAL REVENUES: BUOYS/BOAT STALLS		177,352	196,953	195,700	202,126	202,587	202,200
BEACH REVENUES							
40-54-10-4366	DNR LAKE PATROL GRANT	27,347	27,642	27,640	29,453	29,453	28,500
40-54-10-4610	MISC BEACH REVENUE	115	47	50	150	150	50
40-54-10-4673	BEACH REVENUE	356,740	285,279	295,500	270,265	270,265	325,000
TOTAL		384,202	312,968	323,190	299,868	299,868	353,550
TOTAL REVENUES: BEACH		384,202	312,968	323,190	299,868	299,868	353,550
RIVIERA REVENUES							
40-55-10-4639	ONLINE CONVENIENCE FEES	668	841	700	543	700	0
40-55-10-4674	UPPER RIVIERA REVENUE	145,017	135,382	145,000	123,259	145,000	145,000
40-55-10-4675	UPPER RIVIERA CATERING REV	40,212	42,697	35,000	17,385	35,000	36,000
TOTAL		185,897	178,920	180,700	141,187	180,700	181,000

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
RIVIERA							
40-55-20-4679	RIVIERA CONCOURSE ELECTRIC	18,100	19,846	10,000	0	15,000	15,000
40-55-20-4690	RIVIERA ATM REVENUE	1,192	917	1,000	0	1,000	1,000
40-55-20-4820	RIVIERA CONCOURSE LEASES	91,769	91,941	96,540	92,341	92,341	92,500
40-55-20-4825	DONATIONS-FOUNTAIN	1,151	1,013	1,000	1,171	1,200	1,100
TOTAL		112,212	113,717	108,540	93,512	109,541	109,600
RIVIERA PIERS/DOCKS							
40-55-30-4821	RIVIERA DOCKS LEASES	142,907	143,925	145,000	121,361	145,000	145,000
40-55-30-4822	BUOY & SLIP LEASES	71,300	76,650	77,000	78,949	78,950	78,000
TOTAL RIVIERA PIERS/DOCKS		214,207	220,575	222,000	200,310	223,950	223,000
TOTAL REVENUES: RIVIERA		512,316	513,212	511,240	435,009	514,191	513,600
BUOYS/BOAT STALLS EXPENSES							
40-52-10-5110	HARBORMASTER SALARY	18,374	16,945	18,540	13,872	18,540	18,820
40-52-10-5134	HARBOR LIFE INSURANCE	136	133	140	108	140	140
40-52-10-5136	HARBOR RETIREMENT EXP	1,106	1,106	1,300	971	1,300	1,300
40-52-10-5152	HARBOR SOCIAL SECURITY	1,405	1,296	1,420	1,061	1,420	1,440
40-52-10-5211	PIER MAINTENANCE CONTRACT	33,771	34,516	38,000	17,948	38,000	38,000
40-52-10-5264	BUOYS & BOAT STALLS-REPAIRS	12,739	227	8,000	1,943	8,000	8,000
40-52-10-5314	LIABILITY & PROPERTY INSURANCE	663	710	650	554	650	650
40-52-10-5351	EQUIP MAINT SUPP-BUOYS, STALLS	524	0	500	132	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	644	0	675	0	500	500
40-52-10-5800	PIER/SLIPS OUTLAY	0	59,588	0	0	0	0
TOTAL		69,362	114,521	94,225	36,589	94,050	94,350
40-52-11-5120	LAUNCH RAMP WAGES	10,310	10,072	12,000	9,123	10,000	11,000
40-52-11-5152	LAUNCH RAMP SOC SEC	788	770	920	697	765	845
40-52-11-5252	LAUNCH RAMP REPAIRS	576	611	350	0	0	500
40-52-11-5352	LAUNCH RAMP MAINT SUPPLIES	630	606	600	297	600	600
40-52-11-5399	LAUNCH RAMP MISCELLANEOUS	203	192	700	0	500	500
TOTAL		12,507	12,251	14,570	10,117	11,865	13,445

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- 2015 PROJECTED	----- 2015 FINAL BUDGET
TOTAL BUOYS/BOAT STALLS		81,869	126,772	108,795	46,706	105,915	107,795
BEACH EXPENSES							
40-54-10-5120	BEACH MTCE WAGES	6,157	3,204	4,635	3,259	4,000	4,635
40-54-10-5125	BEACH MTCE OVERTIME WAGES	727	1,307	1,750	1,173	1,173	1,600
40-54-10-5126	BEACH SEASONAL WAGES	39,699	57,378	50,000	48,652	48,652	50,000
40-54-10-5136	BEACH MTCE RETIREMENT FUND	593	697	448	302	365	425
40-54-10-5152	BEACH SOCIAL SECURITY	3,554	4,729	4,315	4,056	4,120	4,305
40-54-10-5221	BEACH TELEPHONE	77	413	750	484	600	600
40-54-10-5222	BEACH ELECTRIC	6,671	5,268	6,900	4,210	6,600	6,600
40-54-10-5264	LAKE SPRAYING	4,650	4,665	4,700	4,795	4,795	4,800
40-54-10-5310	BEACH OFFICE SUPPLIES	4,030	203	4,000	4,024	4,024	4,100
40-54-10-5313	WORKER'S COMPENSATION INS	6,027	5,920	5,000	4,431	5,900	5,900
40-54-10-5314	LIABILITY & PROPERTY INSURANCE	3,799	4,160	3,600	3,368	4,000	4,000
40-54-10-5340	LUKE OPERATING EXPENSES	0	9,002	9,500	13,307	13,600	14,000
40-54-10-5352	BEACH MAINTENANCE SUPPLIES	4,269	3,758	5,000	1,840	4,000	4,200
40-54-10-5362	BEACH MAINTENANCE SERVICE COST	2,474	1,967	3,000	2,289	3,000	3,000
40-54-10-5372	BEACH DREDGING	47,042	48,067	0	0	0	0
40-54-10-5399	BEACH MISCELLANEOUS	2,525	2,243	2,600	1,020	2,200	2,500
40-54-10-5720	WATER SAFETY PATROL	35,174	31,769	32,580	32,580	32,580	33,250
40-54-10-5721	GLAKE LAW ENFORCEMENT AGENCY	45,174	45,519	48,174	48,174	48,174	48,174
40-54-10-5730	GLAKE ENVIRONMENTAL AGENCY	20,000	20,000	20,000	15,000	20,000	20,000
40-54-10-5735	GENEVA LAKE LEVEL CORP	500	2,500	5,400	5,000	5,000	5,000
40-54-10-5740	LAKE USE COMMISSION	0	0	500	0	500	500
40-54-10-5780	VENETIAN FESTIVAL FIREWORKS	5,500	10,000	10,000	10,000	10,000	10,000
40-54-10-5800	OUTLAY - BEACH EQUIPMENT	0	39,569	0	0	0	0
40-54-10-5810	OUTLAY-BLDG & GROUNDS	4,683	4,364	5,420	27,745	27,745	5,500
TOTAL		243,325	306,702	228,272	235,709	251,028	233,089
TOTAL BEACH		243,325	306,702	228,272	235,709	251,028	233,089

RIVIERA
 EXPENSES

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
RIVIERA							
40-55-10-5120	RIVIERA MTCE WAGES	45,786	46,296	46,350	38,903	50,000	47,046
40-55-10-5125	RIVIERA MTCE OVERTIME	13,421	15,217	13,390	8,616	13,000	13,000
40-55-10-5126	RIVIERA SECURITY WAGES	17,064	17,607	17,000	14,336	18,000	18,000
40-55-10-5134	RIVIERA MTCE LIFE INSURANCE	291	285	325	232	325	325
40-55-10-5136	RIVIERA MTCE RETIREMENT FUND	6,982	8,042	4,185	4,402	5,000	5,000
40-55-10-5152	RIVIERA SOCIAL SECURITY	5,810	6,026	5,870	4,694	6,200	6,000
40-55-10-5216	PROF SERVICES - SOFTWARE	2,568	2,967	3,800	1,732	3,000	1,000
40-55-10-5221	TELEPHONE EXPENSE	599	514	700	314	600	700
40-55-10-5224	UPPER RIVIERA GAS HEAT	4,293	5,088	6,100	6,337	6,800	6,800
40-55-10-5226	UPPER RIV WATER & SEWER BILLS	4,488	2,664	4,300	1,069	4,000	4,300
40-55-10-5240	UPPER RIVIERA REPAIRS	0	0	0	2,715	2,715	3,000
40-55-10-5312	POSTAGE EXPENSE	208	224	225	116	225	225
40-55-10-5316	PUBLICATIONS & PROMOTIONS	2,557	2,673	2,500	1,937	2,600	2,600
40-55-10-5350	BLDG MAINT SUPPLIES-UPPER RIV	0	0	0	0	0	6,500
40-55-10-5360	UPPER RIVIERA MAINTENANCE	1,333	173	3,000	5,341	5,500	3,000
TOTAL		105,400	107,776	107,745	90,744	117,965	117,496
40-55-20-5120	LAKEFRONT SECURITY PD WAGES	16,389	16,278	16,500	14,755	14,755	16,800
40-55-20-5136	LAKEFRONT SECURITY PD RETIREMT	1,509	0	0	0	0	0
40-55-20-5152	LAKEFRONT SECURITY PD FICA	1,253	1,245	1,265	1,128	1,128	1,285
40-55-20-5221	RIVIERA ELEVATOR PHONE EXPENSE	320	263	400	89	300	400
40-55-20-5226	LOWER RIV WATER & SEWER BILLS	4,302	4,195	4,300	3,606	4,300	4,300
40-55-20-5240	LOWER RIVIERA REPAIRS	0	0	0	6,110	6,110	10,000
40-55-20-5314	LIABILITY & PROPERTY INSURANCE	6,631	7,018	6,200	5,669	7,500	7,500
40-55-20-5350	BLDG MAINT SUPPLIES-LOWER RIV	17,741	14,199	17,500	7,797	14,500	10,000
40-55-20-5355	FOUNTAIN MAINT EXP	367	461	650	75	400	650
40-55-20-5360	RIV MAINTENANCE SERVICE COSTS	4,704	5,061	5,000	10,751	11,500	5,500
40-55-20-5399	MISCELLANEOUS EXPENSES	714	50	1,000	3,888	3,890	1,000
40-55-20-5930	TRANSFER TO GENERAL FUND	439,333	378,531	416,503	0	313,355	437,035
40-55-20-5931	TRANSFER TO TID #4	12,777	21,881	0	0	0	0
TOTAL		506,040	449,182	469,318	53,868	377,738	494,470
40-55-30-5222	PIER ELECTRIC	38,927	37,278	39,000	28,702	39,000	39,500
40-55-30-5264	PIER REPAIRS	1,968	17,148	2,000	47,366	50,000	2,000
TOTAL		40,895	54,426	41,000	76,068	89,000	41,500

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CITY OF LAKE GENEVA
DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
TOTAL RIVIERA		652,335	611,384	618,063	220,680	584,703	653,466
TOTAL FUND REVENUES & BEG. BALANCE		1,073,870	1,023,133	1,030,130	937,003	1,016,646	1,069,350
TOTAL FUND EXPENSES		977,529	1,044,858	955,130	503,095	941,646	994,350
FUND SURPLUS (DEFICIT)		96,341	(21,725)	75,000	433,908	75,000	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 equal 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 WI DNR are charged.

BEACH

40 54-10

4366 DNR LAKE PATROL GRANT

Funds received from the Wisconsin DNR based on actual cost of operating the Geneva Lake Law Enforcement Agency (Lake Police) in the previous year.

4610 MISCELLANEOUS BEACH REVENUE

Amounts received for other revenue that is not specifically identified in another category; i.e. feminine product machine revenue, locker rentals, beach use fee.

4673 BEACH REVENUE

Revenue received for daily beach admission fees charged (Adult \$7.00, child \$4.00). This revenue is net of 5.5% sales tax, which is included in the fees.

4674 BECH PASS REVENUE

Revenue received for resident seasonal beach passes (\$3.00/each, max 6) and non-resident beach passes (adult \$70, child \$40). Net of 5.5% sales tax.

RIVIERA UPPER FLOOR

40 55-10

4674 UPPER RIVIERA REVENUE

Rental fees (less 5.5% sales tax) charged for use of the Riviera ballroom. At the present time, the 2015 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 additional rental fee. Also the lessee pays for security guard time for their event and set-up times.

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 vendor 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 PIERS/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 BUOY & SLIP 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 premium for the Harbormaster.

5136 HARBOR RETIREMENT FUND

The Harbormaster pays half (6.8%) of the retirement contribution through payroll deduction and the City pays the other half (6.8% of Harbormaster wages).

5152 HARBOR SOCIAL SECURITY

7.65% of Harbormaster wages.

5211 PIER MAINTENANCE CONTRACT

Contract with Gage Marine to install and remove 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 MAINTENANCE SUPPLIES

Supplies used to repair and maintain the launch ramp plus launch tickets.

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 MAINTENANCE WAGES

Street Department wages for beach grooming and trash collection.

5125 BEACH MAINTENANCE 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 MAINTENANCE RETIREMENT FUND

Half (6.8%) of the retirement contribution is paid through payroll deduction and the City pays the other 6.8% half on Street Dept. 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 also includes the Luke kiosks 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 beach admission tickets. 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.
- 5730 GENEVA LAKE ENVIRONMENTAL AGENCY**
City portion of amount paid to the Agency to support its operations.
- 5735 GENEVA LAKE LEVEL CORP**
City portion of amount paid to the Corporation to support its operations.
- 5740 GENEVA LAKE USE COMMISSION**
City portion of amount paid to the Commission to support its operations

5780 VENETIAN FESTIVAL FIREWORKS

This is the City contribution to the Lake Geneva Jaycees for their annual fireworks event.

RIVIERA UPPER FLOOR

40 55-10

5120 RIVIERA MAINTENANCE WAGES

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

5125 RIVIERA MAINTENANCE 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 MAINTENANCE LIFE INSURANCE

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

5136 RIVIERA MAINTENANCE RETIREMENT FUND

Half (6.8%) of the retirement contribution is paid through payroll deduction and the City pays the other 6.8% half on Street Dept wages applied to Riv maintenance.

5152 RIVIERA SOCIAL SECURITY

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

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.

5240 UPPER RIVIERA REPAIRS

Expenses to repairs and maintain the upper Riviera.

5312 POSTAGE EXPENSE

Costs of postage related to Lakefront operations.

5316 PUBLICATIONS & PROMOTIONS

Cost for advertising for the Upper Riviera Ballroom.

5350 BUILDING MAINTENANCE SUPPLIES
Cost of supplies for maintaining the upper Riviera.

5360 UPPER RIVIERA MAINTENANCE
Outside services to maintain the upper Riviera that include the elevator contract, floor mats, sewer cleaning, etc.

RIVIERA LOWER CONCOURSE
40 55-20

5120 LAKEFRONT SECURITY WAGES
Allocation of two Police reserve officers for security around the Lakefront area during the summer season.

5136 LAKEFRONT SECURITY RETIREMENT EXPENSE
16.43% of the two Police reserve officers' wages for Wisconsin Retirement (if qualify).

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.

5240 LOWER RIVIERA REPAIRS
Expenses to repairs and maintain the 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 – LOWER 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 HVAC system, etc.

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	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
41-00-00-4111	GENERAL PROPERTY TAXES	90,000	90,000	90,000	90,000	90,000	90,000
41-00-00-4379	STATE GRANTS (LRIP)	0	0	0	0	0	0
41-00-00-4610	MISC REVENUES	7,821	19,911	0	0	0	0
41-00-00-4811	INTEREST EARNED	1,430	306	0	98	120	0
41-00-00-4832	SALE OF STREET DEPT. EQUIPMENT	0	27,869	0	0	0	0
41-00-00-4900	PROCEEDS FROM BORROWING	0	0	0	2,560,000	2,560,000	0
41-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	0	0	0	0
41-00-00-4940	TRANSFER FROM GENERAL FUND	106,298	0	0	0	0	0
TOTAL		205,549	138,086	90,000	2,650,098	2,650,120	90,000
TOTAL REVENUES:		205,549	138,086	90,000	2,650,098	2,650,120	90,000
POLICE CIPS REVENUES							
41-21-00-4830	SALE OF POLICE EQUIPMENT	11,323	5,520	0	1,855	1,855	6,269
TOTAL		11,323	5,520	0	1,855	1,855	6,269
TOTAL REVENUES: POLICE CIPS		11,323	5,520	0	1,855	1,855	6,269
FIRE CIP REVENUES							
41-22-00-4830	SALE OF FIRE EQUIPMENT	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
TOTAL REVENUES: FIRE CIP		0	0	0	0	0	0
STREET CIP REVENUES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- 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	270	0	0	0	0	0
TOTAL		270	0	0	0	0	0
TOTAL REVENUES: STREET CIP		270	0	0	0	0	0
CEMETARY CIP REVENUES							
41-70-00-4837	CEMETERY CONTRIBUTIONS	0	8,000	0	0	0	0
TOTAL		0	8,000	0	0	0	0
TOTAL REVENUES: CEMETARY CIP		0	8,000	0	0	0	0
EXPENSES							
41-00-00-5216	ISSUANCE COSTS	0	0	0	22,771	22,771	0
TOTAL		0	0	0	22,771	22,771	0
TOTAL		0	0	0	22,771	22,771	0
MUNICIPAL COURT CIP EXPENSES							
41-12-00-0115	NEW COURT SOFTWARE	2,377	0	0	0	0	0
TOTAL		2,377	0	0	0	0	0
TOTAL MUNICIPAL COURT CIP		2,377	0	0	0	0	0
ACCOUNTING CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
ACCOUNTING CIP							
41-15-10-1127	MUNI MICROWAVE DATA LINK	0	12,000	0	0	0	0
41-15-10-1128	NEW SERVER	1,874	0	0	0	0	0
41-15-10-1129	COMPUTER REPLACEMENTS	638	1,163	4,445	3,524	0	0
41-15-10-1130	VIDEO ROOM UPGRADES	0	0	2,268	0	0	0
TOTAL		2,512	13,163	6,713	3,524	0	0
TOTAL ACCOUNTING CIP		2,512	13,163	6,713	3,524	0	0
POLICE CIPS EXPENSES							
41-21-00-0108	PRO PHOENIX SYSTEM	0	0	0	0	0	0
41-21-00-1131	SQUAD CAMERA SYSTEM	22,818	0	0	0	0	0
41-21-00-1134	RADIO REPLACEMENT SYSTEM	9,102	0	0	0	0	0
41-21-00-1135	COMPUTERS	6,981	0	0	0	0	0
41-21-00-1136	COMPUTER BACK UP SYSTEM	689	0	0	0	0	0
41-21-00-1211	COMPUTERS	2,420	5,064	0	0	0	0
41-21-00-1215	ALARM MONITORING SYSTEM	6,356	4,102	1,758	762	0	0
41-21-00-1216	AIR EXCHANGER-GARAGE	0	6,470	0	0	0	0
41-21-00-1217	FORENSIC DRYING CABINET	6,554	0	0	0	0	0
41-21-00-1218	COMPUTER ROOM A/C	0	6,675	0	0	0	0
41-21-00-1303	PD COMPUTERS	0	5,595	1,904	1,903	0	0
41-21-00-1400	PD LICENSE PLATE READER	0	0	0	50	0	0
41-21-00-1401	PD 911 SYSTEM	0	0	0	132,250	0	0
41-21-00-1402	EMERGENCY LIGHT TOWER	0	0	0	7,441	0	0
41-21-00-1403	TWO COPIER/PRINTER/SCANNERS	0	0	0	10,410	0	0
41-21-00-1404	ELECTRIFY IMPOUND EAST GATE	0	0	0	0	0	0
41-21-00-1405	PD COMPUTERS	0	0	0	1,950	0	0
41-21-00-1406	BALLISTIC WINDOW-DISPATCH	0	0	0	0	0	0
41-21-00-1407	BARRICADES	0	0	0	2,904	0	0
41-21-00-1408	FINGERPRINT READER	0	0	0	0	0	0
41-21-00-9078	SQUAD CAR REPL PROGRAM	65,817	94,585	32,000	34,565	34,566	96,269
TOTAL		120,737	122,491	35,662	192,235	34,566	96,269
TOTAL POLICE CIPS		120,737	122,491	35,662	192,235	34,566	96,269
FIRE CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
FIRE CIP							
41-22-00-1101	PROTECTIVE TURNOUT GEAR	24,000	0	0	0	0	0
41-22-00-1102	HOSE	4,689	0	0	0	0	0
41-22-00-1104	BAY FLOOR REPAIR	3,100	0	0	0	0	0
41-22-00-1106	RADIO REPLACEMENTS	26,518	3,493	6,679	0	0	0
41-22-00-1201	PROTECTIVE TURNOUT GEAR	23,250	774	0	0	0	0
41-22-00-1202	HOSE	100	0	0	0	0	0
41-22-00-1213	PRO PHOENIX SYSTEM	13,091	45,707	4,100	3,911	0	0
41-22-00-1214	HOSE	8,327	4,385	198	0	0	0
41-22-00-1301	TURNOUT GEAR	0	24,113	886	737	0	0
41-22-00-1302	HOSE	0	2,500	0	0	0	0
41-22-00-1422	FIREHOUSE ROOF	0	0	0	0	0	0
41-22-00-1423	FIREHOUSE FLASHING/TUCKPOINT	0	0	0	0	0	0
41-22-00-1425	HOSE	0	0	0	0	0	0
41-22-00-1426	NEW SERVER	0	0	0	0	0	0
41-22-00-1427	COMPUTERS	0	0	0	0	0	0
41-22-00-1429	TURNOUT GEAR	0	0	0	0	0	0
41-22-00-9056	PROTECTIVE FIRE CLOTHING	5,061	0	0	0	0	0
TOTAL		108,136	80,972	11,863	4,648	0	0
TOTAL FIRE CIP		108,136	80,972	11,863	4,648	0	0
EMERGENCY MGMT CIP EXPENSES							
41-29-00-1107	STORM SIRENS (3)	2,601	0	0	0	0	0
TOTAL		2,601	0	0	0	0	0
TOTAL EMERGENCY MGMT CIP		2,601	0	0	0	0	0
STREET CIP EXPENSES							
41-32-10-1114	2011 STREET IMP PROGRAM	139,322	1,540	0	0	0	0
41-32-10-1116	CRACKFILLING	25,402	0	0	0	0	0
41-32-10-1117	1070 CAREY ST ROOF REPAIR	0	0	10,000	0	0	0
41-32-10-1122	5YD PLOW TRUCK W/PLOW	128,489	0	0	0	0	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
STREET CIP EXPENSES							
41-32-10-1123	SIDEWALK GRINDING	10,000	0	0	0	0	0
41-32-10-1205	2012 STREET PROGRAM	256,694	660	0	0	0	0
41-32-10-1207	CRACKFILLING	20,000	0	0	0	0	0
41-32-10-1209	PLOW TRUCK W/CHIPPER BOX	0	63,392	0	0	0	0
41-32-10-1307	2013 STREET IMP PROGRAM	0	275,327	35,000	11,056	0	0
41-32-10-1308	2013 SIDEWALK GRINDING	0	9,973	0	0	0	0
41-32-10-1309	2013 CRACKFILLING	0	20,228	0	0	0	0
41-32-10-1310	3/4 TON 2014 TRUCK W/PLOW	0	33,796	0	0	0	0
41-32-10-1311	BRUSH CHIPPER	0	43,054	0	0	0	0
41-32-10-1312	FROND END LOADER	0	62,450	0	0	0	0
41-32-10-1313	2013 FORD F150 TRUCK	0	0	27,800	27,681	0	0
41-32-10-1409	SIDEWALK GRINDING	0	0	0	0	0	0
41-32-10-1413	2014 STREET IMPROVEMENT PROG	0	0	0	0	0	0
41-32-10-1414	1065 CAREY ST HEATERS	0	0	0	0	0	0
41-32-10-1415	1065 CAREY ST FENCING & GATE	0	0	0	0	0	0
41-32-10-1416	1055/1065/1070 CAREY EXT DOORS	0	0	0	0	0	0
41-32-10-1417	1065 CAREY ST SHOP VENILATION	0	0	0	0	0	0
41-32-10-1418	1070 CAREY ST REPAIRS	0	0	0	0	0	0
41-32-10-1419	CRACKFILLING	0	0	0	0	0	0
41-32-10-1428	PW FUEL PUMPING SYS REPLC	0	0	0	0	0	0
41-32-10-7020	CTY H/WELLS ST REHAB	360	146	0	0	0	0
TOTAL		580,267	510,566	72,800	38,737	0	0
TOTAL STREET CIP		580,267	510,566	72,800	38,737	0	0
PARKS CIP EXPENSES							
41-52-00-1125	TRASH RECEPTACLES	1,950	0	0	0	0	0
TOTAL		1,950	0	0	0	0	0
TOTAL PARKS CIP		1,950	0	0	0	0	0
CEMETARY CIP EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
CEMETARY CIP							
41-70-00-1212	CEMETERY PLOW TRUCK	0	49,362	0	0	0	0
TOTAL		0	49,362	0	0	0	0
TOTAL CEMETARY CIP		0	49,362	0	0	0	0
LIBRARY CIP EXPENSES							
41-99-00-0105	LIBRARY WINDOW BLINDS	0	0	0	7,500	0	0
TOTAL		0	0	0	7,500	0	0
TOTAL LIBRARY CIP		0	0	0	7,500	0	0
TOTAL FUND REVENUES & BEG. BALANCE		217,142	151,606	90,000	2,651,953	2,651,975	96,269
TOTAL FUND EXPENSES		818,580	776,554	127,038	269,415	57,337	96,269
FUND SURPLUS (DEFICIT)		(601,438)	(624,948)	(37,038)	2,382,538	2,594,638	0

CAPITAL PROJECTS FUND

41 00-00

- 4111 GENERAL PROPERTY TAXES
Amount of the property tax levy 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 HALL PROJECTS

41 16-10

- 1130 VIDEO ROOM UPGRADES
- 1410 CITY HALL BALLISTIC WINDOWS
- 1411 CITY HALL COPIER/SCANNER/FAX MACHINE
- 1412 CITY WIDE TELEPHONE SYSTEM
- 1502 CITY HALL COMPUTERS

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.
- 1401 PD 911 SYSTEM
- 1404 PD IMPOUND EAST GATE
- 1405 PD COMPUTERS

- 1406 PD BALLISTIC DISPATCH WINDOWS
- 1501 PD COMPUTERS
- 9078 SQUAD CAR REPLACEMENT PROGRAM
Two squad cars and an Expedition truck are scheduled to be replaced.

FIRE PROJECTS

41 22-00

- 1422 FIREHOUSE ROOF
- 1423 FD FLASHING AND TUCKPOINTING
- 1425 FD HOSE REPLACEMENT PROGRAM-2014
- 1426 FD NEW SERVER
- 1427 FD COMPUTERS
- 1429 FD TURNOUT GEAR REPLACEMENT PROGRAM-2014
- 1431 FD INSPECTOR MOBILE COMPUTERS
- 1503 FD HOSE REPLACEMENT PROGRAM-2015
- 1504 UPGRADE DIVE EQUIPMENT
- 1505 PRO-PHOENIX MOBILE DATA TERMINALS
- 1506 FD TURNOUT GEAR REPLACEMENT PROGRAM-2015

DPW/STREET PROJECTS

41 32-10

- 4379 LRIP GRANT PROCEEDS
Grant monies received to do designated streets projects.
- 1409 PW SIDEWALK GRINDING

- 1413 2014 STREET IMPROVEMENT PROGRAM
- 1414 PW 1065 CAREY STREET HEATERS
- 1415 PW 1065 CAREY STREET FENCE AND GATE
- 1416 PW 1055/1065/1070 CAREY STREET EXTERIOR DOORS
- 1417 PW 1065 CAREY STREET SHOP VENTILATION SYSTEM
- 1418 PW 1070 CAREY STREET REPAIRS
- 1419 PW CRACKFILLING
- 1420 PW SALT/SAND PRE-WET SYSTEM
- 1428 PW FUEL PUMPING SYSTEM REPLACEMENT
- 1508 2015 STREET IMPROVEMENT PROGRAM
- 1509 PW COMPUTERS
- 1510 PW CRACKFILLING
- 9015 TREE REPLACEMENT PROGRAM

PARK PROJECTS

41 52-00

- 1125 PARK TRASH RECEPTACLES
- 1424 PARKS PICNIC TABLES
- 1430 COBB PARK RESTROOM REMODEL AND FENCE
- 1507 BAKER PARK BOULDERS ALONG DONIAN
- 9041 PARK SIGNAGE & LANDSCAPING

VETS PARK PROJECTS

41 52-01

- 1421 VET'S PARK INFIELD REHAB

CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012--	--2013--	----- 2014 -----		--2015--	
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
42-34-50-4610	MISC REVENUE	410	1,114	600	400	500	600
42-34-50-4632	PARKING TICKET PENALTIES	57,847	38,687	40,000	44,156	45,000	45,000
42-34-50-4633	PARKING STALL COLLECTIONS	810,545	890,578	950,000	769,230	900,000	910,000
42-34-50-4634	PARKING STALL TICKETS	133,439	138,961	135,000	118,732	135,000	200,000
42-34-50-4635	PARKING TICKETS-COLL AGENCY	11,866	51,665	20,000	54,398	54,000	32,000
42-34-50-4636	PARKING STICKERS-WALCO	8,037	1,650	6,000	7,303	7,400	1,000
42-34-50-4637	PARKING LOT PERMITS	4,360	5,308	4,000	4,170	4,200	4,200
42-34-50-4638	BUSINESS PARKING PASSES	3,128	573	3,000	2,986	3,000	500
42-34-50-4639	ONLINE CONVENIENCE FEES	5,440	5,976	5,800	4,706	5,000	0
42-34-50-4640	RESERVED PARKING PERMITS/BAGS	0	0	0	0	0	0
42-34-50-4690	MISC SALES	950	282	150	200	200	150
42-34-50-4811	INTEREST INCOME	846	1,467	1,000	6,056	6,500	1,500
TOTAL		1,036,868	1,136,261	1,165,550	1,012,337	1,160,800	1,194,950
TOTAL REVENUES:		1,036,868	1,136,261	1,165,550	1,012,337	1,160,800	1,194,950
EXPENSES							
42-34-50-5120	PARKING WAGES	153,169	142,264	202,228	126,723	175,000	195,000
42-34-50-5132	PARKING HEALTH INS	47,775	52,978	68,000	51,582	72,850	86,400
42-34-50-5134	PARKING LIFE INSURANCE	231	320	450	277	345	400
42-34-50-5136	PARKING RETIREMENT FUND	11,136	11,870	12,080	7,324	14,000	15,000
42-34-50-5137	PARKING DISABILITY INS	0	0	0	75	105	200
42-34-50-5138	PARKING UNIFORMS	416	1,045	1,500	613	1,500	1,000
42-34-50-5152	PARKING SOCIAL SECURITY	11,583	10,705	15,470	9,615	13,500	15,000
42-34-50-5216	PROFESSIONAL SERVICES	37,266	47,190	49,000	43,768	50,000	45,000
42-34-50-5220	PARKING LOT PLANTING SERVICES	19,372	15,952	20,000	8,214	16,500	20,000
42-34-50-5221	TELEPHONE EXPENSE	15,779	14,194	16,000	11,929	16,000	18,000
42-34-50-5250	KIOSK REPAIRS/SUPPLIES	1,002	8,797	13,000	2,971	5,000	10,000
42-34-50-5265	POLICE DEPT SERVICES	0	0	2,733	0	2,733	2,733
42-34-50-5310	OFFICE SUPPLIES	1,178	1,310	2,200	750	1,200	2,000
42-34-50-5312	POSTAGE EXPENSE	3,018	1,815	3,000	1,675	2,700	3,000
42-34-50-5313	WORKERS COMPENSATION INSURANCE	3,592	3,781	4,000	2,397	4,000	4,200
42-34-50-5314	LIABILITY & PROPERTY INSURANCE	3,270	2,926	3,000	2,391	3,000	3,100
42-34-50-5332	CONFERENCES/TRAINING	0	0	0	0	1,000	750
42-34-50-5340	OPERATING SUPPLIES-ENFORCEMENT	7,299	7,027	8,000	0	5,000	8,000
42-34-50-5341	VEHICLE SUPPLIES-FUEL	831	556	1,000	1,303	1,650	1,700
42-34-50-5351	VEHICLE/EQUIPMENT MAINT	46	199	300	216	350	350
42-34-50-5399	PARKING MISC EXPENSES	7,215	3,902	7,000	6,310	7,000	8,000

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014		--2015-- FINAL BUDGET
				BUDGETED	9 MO. ACTUAL	
EXPENSES						
42-34-50-5450	SUPPORT CONTRACTS	19,941	80,150	104,000	101,319	109,000
42-34-50-5850	PARKING LOT EXPENSES	6,297	13,669	7,000	0	10,000
42-34-50-5870	OUTLAY-PARKING	111,072	73,949	0	35,304	0
42-34-50-5950	TRANSFER TO GENERAL FUND	500,373	566,657	550,589	0	561,117
TOTAL		961,861	1,061,256	1,090,550	414,756	1,119,950
TOTAL		961,861	1,061,256	1,090,550	414,756	1,119,950
TOTAL FUND REVENUES & BEG. BALANCE		1,036,868	1,136,261	1,165,550	1,012,337	1,194,950
TOTAL FUND EXPENSES		961,861	1,061,256	1,090,550	414,756	1,119,950
FUND SURPLUS (DEFICIT)		75,007	75,005	75,000	597,581	75,000

PARKING METERS

42 34-50

- 4610 **PARKING 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, for parking beyond the 2 hour free limit from parking stickers, or for parking longer than the allotted time. Ticket fines for expired stalls were increased in 2015 from \$12 to \$20.
- 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.
- 4640 **RESERVED PARKING PERMITS/BAGS**
Revenues from construction worker bags, event bags, etc.
- 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 at collections.
- 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 13.6% 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 Luke 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 lines. 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 collection 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, 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 owner, 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	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
-----							0
BEGINNING BALANCE							
REVENUES							
45-00-00-4422	FIRE IMPACT FEES	5,270	4,898	0	0	0	0
45-00-00-4452	PARK IMPACT FEES	3,910	6,376	0	7,832	0	0
45-00-00-4455	LIBRARY IMPACT FEES	16,480	25,280	0	0	0	0
45-00-00-4730	PARK FUND DONATIONS	5,000	0	0	1,150	0	0
45-00-00-4811	INTEREST EARNED	466	288	0	166	0	0
45-00-00-4910	APPLICATION OF PRIOR YEARS	0	0	0	0	0	0
TOTAL		31,126	36,842	0	9,148	0	0
TOTAL REVENUES:		31,126	36,842	0	9,148	0	0
EXPENSES							
45-00-00-5961	PARK IMPACT EXPENDITURES	36,378	17,842	0	5,656	0	0
TOTAL		36,378	17,842	0	5,656	0	0
TOTAL		36,378	17,842	0	5,656	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	410	0	59,475	0	0
45-22-00-9055	REMODEL STATION #1 (CON'T.)	0	0	0	0	0	0
TOTAL		0	410	0	59,475	0	0
TOTAL		0	410	0	59,475	0	0
EXPENSES							
45-99-00-5960	LIBRARY IMPACT EXPENDITURES	3,791	0	0	0	0	0
TOTAL		3,791	0	0	0	0	0
TOTAL		3,791	0	0	0	0	0

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CITY OF LAKE GENEVA
DETAILED BUDGET REPORT

FUND: IMPACT FEES CIP FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
TOTAL FUND REVENUES & BEG. BALANCE		31,126	36,842	0	9,148	0	0
TOTAL FUND EXPENSES		40,169	18,252	0	65,131	0	0
FUND SURPLUS (DEFICIT)		(9,043)	18,590	0	(55,983)	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.

FUND: CEMETERY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 9 MO. BUDGETED	----- 2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
CEMETERY OPERATIONS							
REVENUES							
48-00-00-4111	GENERAL PROPERTY TAX LEVY	0	0	166,888	0	166,888	150,000
48-00-00-4610	MISC REVENUE	0	0	1,500	1,265	1,265	1,500
48-00-00-4654	SALE OF GRAVES/NICHES	0	0	12,000	4,975	11,000	13,000
48-00-00-4655	FOUNDATION STAKE-OUTS	0	0	600	722	900	1,000
48-00-00-4656	BURIAL INTERNMENTS	0	0	19,500	16,600	21,000	20,640
48-00-00-4811	INVESTMENT INCOME	0	0	12,000	4,844	6,500	8,000
48-00-00-4910	APPL OF PRIOR YEARS APPROP	0	0	0	0	0	20,000
TOTAL		0	0	212,488	28,406	207,553	214,140
TOTAL REVENUES: CEMETERY OPERATIONS		0	0	212,488	28,406	207,553	214,140
EXPENSES							
48-00-00-5120	CEM WAGES	0	0	92,000	66,222	88,961	90,296
48-00-00-5125	CEM OVERTIME	0	0	3,600	2,913	3,600	3,800
48-00-00-5126	CEM SEASONAL LABOR	0	0	20,000	5,601	8,000	8,000
48-00-00-5132	CEM HEALTH/DENTAL INS	0	0	27,200	19,449	25,845	27,000
48-00-00-5134	CEM LIFE INSURANCE EXP	0	0	300	244	302	345
48-00-00-5136	CEM RETIREMENT EXPENSE	0	0	6,400	4,768	6,400	6,500
48-00-00-5137	CEM DISABILITY EXP	0	0	340	276	337	360
48-00-00-5138	CEM UNIFORM ALLOWANCE	0	0	1,200	1,200	1,200	1,200
48-00-00-5152	CEM FICA EXPENSE	0	0	8,803	5,725	7,710	7,905
48-00-00-5216	CEM PROFESSIONAL SERVICES	0	0	2,200	2,200	2,200	2,500
48-00-00-5221	CEM TELEPHONE EXP	0	0	550	323	550	600
48-00-00-5222	CEM ELECTRICITY EXP	0	0	2,000	1,347	2,000	2,000
48-00-00-5224	CEM GAS HEAT EXP	0	0	2,014	788	2,014	2,014
48-00-00-5226	CEM WATER/SEWER EXP	0	0	531	116	531	550
48-00-00-5240	CEM BUILDING REPAIRS	0	0	2,000	646	1,000	1,500
48-00-00-5250	CEM EQUIP MAINT/REPAIRS	0	0	2,500	560	1,000	3,500
48-00-00-5310	CEM OFFICE SUPPLIES	0	0	300	133	200	300
48-00-00-5312	CEM POSTAGE EXP	0	0	125	2	50	100
48-00-00-5313	CEM WORKERS COMP INS	0	0	3,950	2,396	3,500	3,500
48-00-00-5314	CEM LIABILITY/PROPERTY INS	0	0	3,000	1,878	3,000	3,000
48-00-00-5340	CEM OPERATING SUPPLIES	0	0	2,500	249	1,000	1,000
48-00-00-5341	CEM FUEL EXPENSE	0	0	7,500	4,530	6,000	7,300
48-00-00-5350	CEM BLDG MAINT SUPPLIES	0	0	2,000	82	500	500
48-00-00-5351	CEM VEHICLE MAINT/REPAIR	0	0	2,200	835	1,500	3,000
48-00-00-5360	CEM MAINT SERVICE EXP	0	0	1,200	272	1,000	1,500
48-00-00-5362	CEM GROUNDS/LANDSCAPING	0	0	3,575	234	1,000	3,000

FUND: CEMETERY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- 2014 -----		--2015-- FINAL BUDGET
				BUDGETED	9 MO. ACTUAL	
CEMETERY OPERATIONS						
EXPENSES						
48-00-00-5399	CEM MISC EXP	0	0	600	0	470
48-00-00-5420	CEM GRAVES/FOUNDATIONS	0	0	6,300	3,083	6,000
48-00-00-5430	CEM COLUMBRIUM EXPENSE	0	0	100	165	200
48-00-00-5810	CEM EQUIPMENT OUTLAY	0	0	7,500	1,459	26,200
TOTAL		0	0	212,488	127,696	214,140
TOTAL CEMETERY OPERATIONS		0	0	212,488	127,696	214,140
TOTAL FUND REVENUES & BEG. BALANCE		0	0	212,488	28,406	214,140
TOTAL FUND EXPENSES		0	0	212,488	127,696	214,140
FUND SURPLUS (DEFICIT)		0	0	0	(99,290)	0

CEMETERY FUND

48 00-00

4111 GENERAL PROPERTY TAX LEVY

Portion of the tax levy allocated to Cemetery operations.

4610 MISCELLANEOUS REVENUE

Revenue that is not specified in any other category. Care of Veterans' graves assistance from Walworth County is booked here.

4654 SALE OF GRAVES/NICHES

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

4655 SALE OF FOUNDATIONS/STAKE-OUTS

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.

4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS

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

4940 TRANSFERS FROM PERPETUAL CARE FUND

Interest and dividends generated from the Perpetual Care Fund investments used to offset Cemetery operation expenses.

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

Employer portion (6.8%) of the retirement contributions from Street wages for work done in this area. Employees pay their portion (6.8%) 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 Cemetery.
- 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

- 4610 PERPETUAL CARE CONTRIBUTIONS**
Portion of the sales of graves and niches that is invested in the Perpetual Care Fund in perpetuity.
- 4811 INVESTMENT INCOME**
Income from invested funds.
- 4814 PORTFOLIO GAINS/LOSSES**
Gains and losses from the fluctuation in the portfolio valuation.
- 5940 TRANSFERS TO CEMETERY FUND**
Interest and dividends generated from the Perpetual Card Fund investments that are transferred to Fund 48 for operation of the Cemetery.

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CITY OF LAKE GENEVA
 DETAILED BUDGET REPORT

FUND: EQUIPMENT REPLACEMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
50-00-00-4111	GENERAL PROPERTY TAX LEVY	0	0	0	0	0	130,000
50-00-00-4940	TRANSFER FROM GENERAL FUND	0	715,000	0	0	0	0
TOTAL		0	715,000	0	0	0	130,000
TOTAL REVENUES:		0	715,000	0	0	0	130,000
EXPENSES							
50-00-00-5800	DPW EQUIPMENT PURCHASES	0	0	0	45,991	0	0
TOTAL		0	0	0	45,991	0	0
TOTAL		0	0	0	45,991	0	0
TOTAL FUND REVENUES & BEG. BALANCE		0	715,000	0	0	0	130,000
TOTAL FUND EXPENSES		0	0	0	45,991	0	0
FUND SURPLUS (DEFICIT)		0	715,000	0	(45,991)	0	130,000

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	--2012-- ACTUAL	--2013-- ACTUAL	----- BUDGETED	2014 9 MO. ACTUAL	----- PROJECTED	--2015-- FINAL BUDGET
-----							0
BEGINNING BALANCE							
REVENUES							
99-00-00-4111	GENERAL PROPERTY TAX LEVY	418,000	418,000	423,000	0	423,000	429,000
99-00-00-4354	LSTA GRANTS	0	0	0	0	0	0
99-00-00-4512	LIBRARY FINES AND FEES	26,260	24,606	26,000	17,775	24,740	25,000
99-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	0	0	0	0	0	0
99-00-00-4621	LIBRARY MISC REVENUE	2,518	454	500	444	500	500
99-00-00-4731	KENOSHA COUNTY REVENUES	10,378	11,975	11,856	5,928	11,856	7,682
99-00-00-4732	RACINE COUNTY REVENUES	4,010	5,510	4,365	2,182	4,365	4,646
99-00-00-4733	WALWORTH COUNTY REVENUES	241,243	257,981	273,586	136,818	273,586	271,212
99-00-00-4734	WAUKESHA COUNTY REVENUES	150	173	119	59	119	38
99-00-00-4735	ROCK COUNTY (ARROWHEAD) REV	0	0	78	39	78	0
99-00-00-4736	JEFFERSON COUNTY REVENUES	0	0	0	53	0	0
99-00-00-4811	INTEREST EARNED	357	259	0	59	0	0
99-00-00-4812	DIVIDEND INCOME	8,084	7,785	0	0	0	0
99-00-00-4814	PORTFOLIO GAINS/LOSSES	27,534	33,901	0	0	0	0
99-00-00-4819	DISCOUNTS EARNED	0	0	0	45	0	0
99-00-00-4840	INSURANCE REIMBURSEMENTS	0	0	0	0	0	0
99-00-00-4892	DONATIONS	9,855	23,678	0	0	0	0
99-00-00-4900	PROCEEDS FROM BORROWING	0	0	0	0	0	0
99-00-00-4910	APPL OF PR YR APPROPRIATIONS	0	0	0	0	0	3,648
99-00-00-4950	TRANSFER FROM GENERAL FUND	0	90,633	0	0	0	0
TOTAL		748,389	874,955	739,504	163,402	738,244	741,726
TOTAL REVENUES:		748,389	874,955	739,504	163,402	738,244	741,726
EXPENSES							
99-00-00-5110	LIBRARY FT SALARIES	257,243	216,015	234,097	181,927	236,954	240,508
99-00-00-5120	LIBRARY PT WAGES	113,207	144,756	140,722	96,056	133,009	138,441
99-00-00-5132	HEALTH/DENTAL INSURANCE	83,651	107,283	133,000	95,079	126,773	140,000
99-00-00-5134	LIFE INSURANCE	1,233	1,263	1,300	987	1,290	1,300
99-00-00-5136	RETIREMENT FUND	19,964	21,267	26,238	17,483	23,765	22,399
99-00-00-5137	LIBRARY DISABILITY PREMIUMS	726	787	900	732	1,003	1,100
99-00-00-5152	LIBRARY SOCIAL SECURITY	28,126	27,338	28,674	21,053	28,340	28,990
99-00-00-5211	GENERAL ADMIN EXPENSES	6,485	5,984	3,000	2,607	3,000	3,000
99-00-00-5221	LIBRARY TELEPHONE EXP	2,325	2,058	2,300	1,192	2,100	2,415
99-00-00-5222	LIBRARY UTILITIES	17,877	15,939	17,000	13,077	17,000	17,850
99-00-00-5250	LIBRARY BLDG REPAIR	11,243	550	6,000	2,230	700	6,000
99-00-00-5310	LIBRARY OFFICE SUPPLIES	2,725	2,078	3,500	1,298	2,500	3,000
99-00-00-5312	LIBRARY POSTAGE	532	534	600	211	540	600

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014		--2015-- FINAL BUDGET
				BUDGETED	9 MO. ACTUAL	
					PROJECTED	
EXPENSES						
99-00-00-5313	WORKERS COMP INSURANCE	1,148	1,007	1,600	759	1,400
99-00-00-5314	LIABILITY & PROPERTY INSURANCE	8,400	8,879	8,600	7,058	9,400
99-00-00-5332	STAFF CONTINUING EDUCATION	170	661	500	20	500
99-00-00-5350	LIBRARY MAINT SUPPLIES	2,147	2,295	1,800	1,552	2,500
99-00-00-5360	LIBRARY BLDG MAINT SERVICES	17,473	19,129	19,000	14,142	19,000
99-00-00-5399	LIBRARY MISCELLANEOUS	0	0	0	0	0
99-00-00-5410	LIBRARY ADULT MATERIALS	31,404	38,678	31,000	20,562	31,000
99-00-00-5411	LIBRARY YOUTH MATERIALS	13,063	15,056	15,000	9,652	15,000
99-00-00-5412	LIBRARY MAGAZINES & NEWSPAPERS	6,575	5,908	6,000	6,728	6,000
99-00-00-5413	LIBRARY REFERENCE MATERIALS	2,141	304	2,000	772	2,000
99-00-00-5414	LIBRARY NONPRINT MATERIALS	9,484	10,554	6,000	4,775	6,000
99-00-00-5415	LIBRARY PROGRAMS	0	0	0	0	0
99-00-00-5416	USE OF DONATED FUNDS	1,698	18,350	0	0	0
99-00-00-5510	LIBRARY SIRSI	17,975	17,828	20,500	19,663	19,601
99-00-00-5511	LIBRARY CIRCULATION SUPPLIES	2,509	2,349	3,000	1,998	2,500
99-00-00-5512	LIBRARY PROCESSING SUPPLIES	2,980	3,060	3,000	3,261	3,200
99-00-00-5514	LIBRARY COMPUTER HARDWARE	2,216	12,278	3,000	2,991	2,991
99-00-00-5515	LIBRARY COMPUTER SOFTWARE	410	365	1,500	32	100
99-00-00-5516	LIBRARY IT CONSULTING SERVICES	0	873	1,000	151	300
99-00-00-5532	LIBRARY EQUIP LEASES & MAINT	7,760	5,653	7,500	3,496	5,700
99-00-00-5623	SHARED SAVINGS PRINCIPAL PYMT	1,475	1,520	1,567	1,170	1,567
99-00-00-5663	SHARED SAVINGS INTEREST PYMT	202	157	111	87	111
99-00-00-5780	LIBRARY CONTINGENCY	0	0	9,495	0	0
TOTAL		674,567	710,756	739,504	532,801	705,444
TOTAL		674,567	710,756	739,504	532,801	705,444
TOTAL REVENUES		748,389	874,955	739,504	163,402	738,244
TOTAL EXPENSES		674,567	710,756	739,504	532,801	705,444
SURPLUS (DEFICIT)		73,822	164,199	0	(369,399)	32,800
TOTAL FUND REVENUES & BEG. BALANCE		748,389	874,955	739,504	163,402	738,244
TOTAL FUND EXPENSES		674,567	710,756	739,504	532,801	705,444
FUND SURPLUS (DEFICIT)		73,822	164,199	0	(369,399)	32,800

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.

- 4819 DISCOUNTS EARNED**
Discounts received from vendors for timely payment of invoices.
- 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 FULL TIME SALARIES**
Salaries of all full-time library employees.
- 5120 LIBRARY PART TIME 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's Plans.
- 5134 LIFE INSURANCE**
Any employee who has qualified for enrollment in the WRS retirement system also is eligible for life insurance.
- 5136 RETIREMENT EXPENSE**
Any employee who qualifies is enrolled in the WRS retirement system. The Library pays 1/2 of the 13.6% 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 (land 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 REPAIRS**
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 MAINTENANCE SUPPLIES**
The cost of maintenance supplies, such as janitorial items, etc.
- 5360 LIBRARY BLDG MAINTENANCE 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.