



## SPECIAL CITY COUNCIL MEETING – BUDGET WORKSHOP

MONDAY, NOVEMBER 21, 2016 – 5:30 PM

COUNCIL CHAMBERS, CITY HALL

### AGENDA

1. Mayor Kupsik calls the meeting to order
2. Pledge of Allegiance
3. Roll Call
4. Public hearing and adoption of the 2017 operating and capital budget for the City of Lake Geneva
5. **Resolution 16-R51**, a resolution approving and adopting the 2017 operating and capital budgets for the City of Lake Geneva
6. **Resolution 16-R52**, a resolution approving the 2016 tax levy for the City of Lake Geneva
7. Adjournment

*Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the City Clerk's office in advance so the appropriate accommodations can be made.*

11/18/2016 2:57pm

cc: Aldermen, Mayor, Administrator, Attorney, Department Heads, Media

**NOTICE OF PUBLIC HEARING  
CITY OF LAKE GENEVA  
PROPOSED 2017 BUDGET**

Notice is hereby given that a PUBLIC HEARING will be held, on Monday, **November 21, 2016 at 5:30 P.M.**, in the Council Chambers, at City Hall, 626 Geneva Street, City of Lake Geneva, on the 2017 PROPOSED MUNICIPAL OPERATING BUDGET. A detailed copy of the 2017 PROPOSED MUNICIPAL OPERATING BUDGET is available for public inspection at the City Clerk's Office in City Hall, from 8:30 A.M. to 5:00 P.M. on Monday through Friday. A copy is also available for public inspection at the Lake Geneva Public Library and on the City's website at [www.cityoflakegeneva.com](http://www.cityoflakegeneva.com).

**Dated this 24th day of October, 2016.**

/S/ Alan R. Kupsik  
Mayor  
City of Lake Geneva, Wisconsin

**CITY OF LAKE GENEVA  
2017 PROPOSED OPERATING BUDGET**

	2016 APPROVED BUDGET	2017 PROPOSED BUDGET	2016-2017 % CHANGE		
<b>REVENUES:</b>					
Taxes:					
General Property Taxes	\$ 4,605,000	\$ 4,722,510	2.6%		
Other Taxes	843,120	901,870	7.0%		
Special Assessments	1,268	720	-43.2%		
Intergovernmental Revenues	1,102,848	1,003,238	-9.0%		
Licenses and Permits	488,268	490,789	0.5%		
Fines and Forfeitures	136,552	137,494	0.7%		
Public Charges for Services	312,002	364,701	16.9%		
Interest Earnings	5,500	20,000	263.6%		
Miscellaneous Revenues	13,963	14,600	4.6%		
Net Interfund Transfers	983,935	1,078,565	9.6%		
<b>TOTAL REVENUES:</b>	<u>\$ 8,492,456</u>	<u>\$ 8,734,487</u>	<u>2.8%</u>		
<b>EXPENDITURES:</b>					
General Government	\$ 1,356,416	\$ 1,360,918	0.3%		
Public Safety	3,677,235	3,792,718	3.1%		
Public Works	1,609,339	1,569,294	-2.5%		
Health & Human Services	1,325,980	1,439,100	8.5%		
Culture, Recreation & Education	381,870	423,517	10.9%		
Conservation & Development	141,616	148,940	5.2%		
<b>TOTAL EXPENDITURES:</b>	<u>\$ 8,492,456</u>	<u>\$ 8,734,487</u>	<u>2.8%</u>		
TOTAL REVENUES OVER (UNDER) EXPENDITURES:	\$ -	\$ -			
<b>DEBT SERVICE FUND</b>					
REVENUES	1,105,369	1,070,706	-3.1%		
EXPENDITURES:					
Principal Retirement	956,028	875,000	-8.5%		
Interest Expense	149,341	120,563	-19.3%		
<b>TOTAL EXPENDITURES:</b>	<u>\$ 1,105,369</u>	<u>\$ 995,563</u>	<u>-9.9%</u>		
TOTAL REVENUES OVER (UNDER) EXPENDITURES:	\$ -	\$ 75,143			
<b>CAPITAL PROJECTS FUND</b>					
REVENUES	\$ 90,000	\$ -	-100.0%		
EXPENDITURES	90,000	-	-100.0%		
TOTAL REVENUES OVER (UNDER) EXPENDITURES:	<u>\$ -</u>	<u>\$ -</u>			
<b>EQUIPMENT REPLACEMENT FUND</b>					
REVENUES	\$ 130,000	\$ 677,990	421.5%		
EXPENDITURES	\$ -	\$ 334,000			
TOTAL REVENUES OVER (UNDER) EXPENDITURES:	<u>\$ 130,000</u>	<u>\$ 343,990</u>			
<b>SPECIAL REVENUE FUNDS</b>					
REVENUES	\$ 3,362,211	\$ 3,296,648	-1.9%		
EXPENDITURES (Includes Transfers)	3,212,211	3,146,648	-2.0%		
TOTAL REVENUES OVER (UNDER) EXPENDITURES:	<u>\$ 150,000</u>	<u>\$ 150,000</u>			
<b>Tax Rate Per \$1,000 of Assessed Value for City Purposes:</b>	<u>2012</u> 5.51	<u>2013</u> 5.90	<u>2014</u> 6.04	<u>2015</u> 6.04	<u>2016</u> 6.04

**City of Lake Geneva**  
**2017 Proposed Budget Summary as of 11/21/2016**  
**General Fund & Levy**

	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>Change</u>	<u>Explanation</u>
General Fund Revenues	8,492,456	8,734,487	242,031	2.8%
General Fund Expenses	8,492,456	8,734,487	242,031	2.8%
Surplus (Deficit)	-	-		

**REVENUES**

General Property Taxes	4,605,000	4,722,510	117,510	75% of Increase with Decrease Rate
Room Tax	500,000	545,000	45,000	Trend & amount allowed to keep
Taxes From Water Utility	312,000	324,000	12,000	Trend
Expenditure Restraint Program	61,310	-	(61,310)	Don't usually qualify
State Aid for Highways	755,516	712,865	(42,651)	State Forecast
Transfer from Lakefront	449,275	427,988	(21,287)	Trend
Revenue from Parking Fund	531,210	565,014	33,804	Trend
Other General Government	393,706	497,840	104,134	Trend
<b>Total General Government</b>	<b>7,608,017</b>	<b>7,795,217</b>	<b>187,200</b>	
Municipal Court	130,750	131,650	900	Forecast low
Police Revenues	122,789	127,470	4,681	Trend
Fire Revenues	429,550	474,600	45,050	Add Additional EMS Billing
Building & Zoning	187,000	190,000	3,000	Forecast
Street Department Revenues	5,800	6,500	700	Trend
Traffic Control	1,900	1,900	-	Trend
Parks Revenue	6,650	7,150	500	Trend
<b>Total Revenues</b>	<b>8,492,456</b>	<b>8,734,487</b>	<b>242,031</b>	<b>2.8%</b>

**City of Lake Geneva**  
**2017 Proposed Budget Summary as of 11/21/2016**  
**General Fund & Levy**

	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>Change</u>	<u>Explanation</u>
<b>EXPENSES</b>				
General Government	37,875	38,210	335	Trend
Contingency	76,523	75,000	(1,523)	Plug
Insurance	234,000	242,770	8,770	Increases
Health	1,325,980	1,439,100	113,120	Trend in Self Ins Health Plan
Common Council	40,871	41,864	993	Trend
Municipal Court	73,898	78,249	4,351	Trend
Legal	103,064	104,357	1,293	Trend
Mayor	7,883	8,283	400	Trend
City Administrator	127,531	128,545	1,014	Trend
City Clerk	164,167	160,782	(3,385)	Decreases Elections
Financial	272,411	302,843	30,432	Salary increases & staffing distribution
City Hall	180,353	180,015	(338)	Trend
Police Expenses	2,736,431	2,796,565	60,134	Includes additional Police Officer
Fire Department	885,457	960,052	74,595	Add Paid on Premise Hours
Public Fire Protection Charge	57,340	-	(57,340)	Moved to Direct Charge
Building & Zoning	141,616	148,940	7,324	Salary increases
Emergency Management	35,847	36,101	254	
Engineering	10,800	10,800	-	
Street Department	990,694	944,452	(46,242)	1/3 position elimination
Traffic Control	139,970	140,242	272	
Sanitation & Recycling	459,800	466,800	7,000	
Museum	35,400	35,650	250	Electricity
Parks	173,470	203,617	30,147	Additional Part-time staff
Plan Commission	8,075	7,000	(1,075)	Trend
Conservation/Development	173,000	184,250	11,250	Increases in Chamber
<b>Total Expenses</b>	<b>8,492,456</b>	<b>8,734,487</b>	<b>242,031</b>	<b>2.8%</b>

**City of Lake Geneva**  
**2017 Proposed Budget Summary as of 11/21/2016**  
**General Fund & Levy**

	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>Change</u>	<u>Explanation</u>
<b>PROPERTY TAX LEVY</b>				
General Government	4,605,000	4,722,510	117,510	75% of Increase with Decrease Rate
Debt Service Levy	1,070,706	1,070,706	-	
Capital	90,000	-	(90,000)	Moved to Equipment Replacement Fund
Equipment Replacement Levy	130,000	677,990	547,990	From Cemetery & TIF 4
TIF 4	403,000	-	(403,000)	Closed TIF 4
Cemetery	150,000	135,000	(15,000)	Use of Equipment Replacement Fund
Library Levy	441,800	441,800	-	
<b>Total Levy</b>	<b>6,890,506</b>	<b>7,048,006</b>	<b>157,500</b>	
<b>Surplus (Deficit)</b>	<b>-</b>	<b>-</b>		

Last Year's Mill Rate was 6.04

**Option 1 - Keep Levy the Same as Published**

1) Levy Assessment Change	-	Published Rate 5.96 drops to 5.92
<b>Total Surplus (Deficit)</b>	<b>-</b>	

**Option 2 - Keep Mill Rate Same as Published**

1) Levy Assessment Increase	(48,000)	Keep Mill Rate at Published Rate 5.96
2) Contingency	48,000	Increase from \$75,000 to \$123,000
<b>Total Surplus (Deficit)</b>	<b>-</b>	

**Resolution 16-R51 OPTION 1**

**WHEREAS**, the Common Council of the City of Lake Geneva held a Public Hearing for the proposed 2017 Budget on November 21, 2016 pursuant to Chapter 65.90 (4) of the Wisconsin State Statutes and,

**WHEREAS**, the Common Council has deliberated and discussed the 2017 expenditures and revenues,

**BE IT THEREFORE RESOLVED**, that the Common Council of the City of Lake Geneva hereby approve the 2017 Operating and Capital Budgets as follows:

	<u>Description</u>	<u>Revenues</u>	<u>Expenditures</u>
<b>GENERAL FUND</b>			
11	Taxes:		
	General Property Taxes	\$ 4,722,510	
	Other Taxes	901,870	
	Special Assessments	720	
	Intergovernmental Revenues	1,003,238	
	Licenses and Permits	490,789	
	Fines and Forfeitures	137,494	
	Public Charges for Services	364,701	
	Interest Earnings	20,000	
	Miscellaneous Revenues	14,600	
	Net Interfund Transfers	1,078,565	
	General Government		\$ 1,360,918
	Public Safety		3,792,718
	Public Works		1,569,294
	Health & Human Services		1,439,100
	Culture, Recreation & Education		423,517
	Conservation & Development		148,940
	Total General Fund	\$ 8,734,487	\$ 8,734,487
<b>DEBT SERVICE</b>			
20	Tax Levy	1,070,706	
	Other Revenues/Expenditures		995,563
	Total Debt Service Fund	\$ 1,070,706	\$ 995,563
<b>LAKEFRONT</b>			
40	Lakefront Revenue/Expenditures	1,111,650	608,662
	Use of Fund Balance/Transfers Out		427,988
	Total Lakefront Fund	\$ 1,111,650	\$ 1,036,650
<b>CAPITAL PROJECTS</b>			
41	Tax Levy		
	Other Revenues/Expenditures		
	Total Capital Projects Fund	\$ -	\$ -
<b>PARKING</b>			
42	Parking Revenue/Expenditures	1,221,195	631,181
	Use of Fund Balance/Transfers Out	50,000	565,014
	Total Parking Fund	\$ 1,271,195	\$ 1,196,195
<b>CEMETERY-Operations</b>			
48	Tax Levy	135,000	
	Other Revenues/Expenditures	52,965	187,965
	Total Cemetery Fund	\$ 187,965	\$ 187,965
<b>CEMETERY-Perpetual Care</b>			
49	Other Revenues/Expenditures	32,000	
	Transfer to Cemetery-Operations Fund		13,000
	Total Cemetery-Perpetual Care Fund	\$ 32,000	\$ 13,000
<b>EQUIPMENT REPLACEMENT</b>			
50	Tax Levy	677,990	
	Other Revenues/Expenditures		334,000
	Total Equip Replacement Fund	\$ 677,990	\$ 334,000
<b>LIBRARY</b>			
99	Tax Levy	441,800	
	Other Revenues/Expenditures	284,038	725,838
	Total Library Fund	\$ 725,838	\$ 725,838

Adopted this 21st day of November, 2016.

ATTEST:

\_\_\_\_\_  
Alan R. Kupsik, Mayor

\_\_\_\_\_  
Sabrina Waswo, City Clerk

**RESOLUTION NO. 16-R52    OPTION 1**

**WHEREAS**, the Common Council of the City of Lake Geneva has approved the 2017 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 \$27,835,403.98 upon all taxable property within the City of Lake Geneva and the appropriate school districts, as returned by the assessors in the year of 2016 for the following purposes:

<b>NAME</b>	<b>AMT NEEDED</b>	<b>TAX BASE</b>	<b>MILL RATE</b>
STATE OF WISCONSIN	202,088.71	1,190,535,200	.000169746
COUNTY OF WALWORTH	5,345,750.80	1,190,535,200	.004490208
CITY OF LAKE GENEVA	7,048,006.00	1,190,535,200	.005920032
GATEWAY TECHNICAL COLLEGE	955,994.83	1,190,535,200	.000802996
LAKE GENEVA JOINT 1 SCHOOL	8,639,320.44	1,189,824,200	.007261006
LINN JOINT 4 SCHOOL	3,348.42	711,000	.004709451
UHS LAKE GENEVA-GENOA CITY	5,640,921.78	1,190,535,200	.004738139

27,835,430.98

**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 21<sup>st</sup> Day of November, 2016.

CERTIFIED BY:

\_\_\_\_\_  
Alan R. Kupsik, Mayor

\_\_\_\_\_  
Sabrina Waswo, City Clerk



**Resolution 16-R51 OPTION 2**

**WHEREAS**, the Common Council of the City of Lake Geneva held a Public Hearing for the proposed 2017 Budget on November 21, 2016 pursuant to Chapter 65.90 (4) of the Wisconsin State Statutes and,

**WHEREAS**, the Common Council has deliberated and discussed the 2017 expenditures and revenues,

**BE IT THEREFORE RESOLVED**, that the Common Council of the City of Lake Geneva hereby approve the 2017 Operating and Capital Budgets as follows:

	<u>Description</u>	<u>Revenues</u>	<u>Expenditures</u>
<b>GENERAL FUND</b>			
11	Taxes:		
	General Property Taxes	\$ 4,770,510	
	Other Taxes	901,870	
	Special Assessments	720	
	Intergovernmental Revenues	1,003,238	
	Licenses and Permits	490,789	
	Fines and Forfeitures	137,494	
	Public Charges for Services	364,701	
	Interest Earnings	20,000	
	Miscellaneous Revenues	14,600	
	Net Interfund Transfers	1,078,565	
	General Government		\$ 1,408,918
	Public Safety		3,792,718
	Public Works		1,569,294
	Health & Human Services		1,439,100
	Culture, Recreation & Education		423,517
	Conservation & Development		148,940
	Total General Fund	\$ 8,782,487	\$ 8,782,487
<b>DEBT SERVICE</b>			
20	Tax Levy	1,070,706	
	Other Revenues/Expenditures		995,563
	Total Debt Service Fund	\$ 1,070,706	\$ 995,563
<b>LAKEFRONT</b>			
40	Lakefront Revenue/Expenditures	1,111,650	608,662
	Use of Fund Balance/Transfers Out		427,988
	Total Lakefront Fund	\$ 1,111,650	\$ 1,036,650
<b>CAPITAL PROJECTS</b>			
41	Tax Levy		
	Other Revenues/Expenditures		
	Total Capital Projects Fund	\$ -	\$ -
<b>PARKING</b>			
42	Parking Revenue/Expenditures	1,221,195	631,181
	Use of Fund Balance/Transfers Out	50,000	565,014
	Total Parking Fund	\$ 1,271,195	\$ 1,196,195
<b>CEMETERY-Operations</b>			
48	Tax Levy	135,000	
	Other Revenues/Expenditures	52,965	187,965
	Total Cemetery Fund	\$ 187,965	\$ 187,965
<b>CEMETERY-Perpetual Care</b>			
49	Other Revenues/Expenditures	32,000	
	Transfer to Cemetery-Operations Fund		13,000
	Total Cemetery-Perpetual Care Fund	\$ 32,000	\$ 13,000
<b>EQUIPMENT REPLACEMENT</b>			
50	Tax Levy	677,990	
	Other Revenues/Expenditures		334,000
	Total Equip Replacement Fund	\$ 677,990	\$ 334,000
<b>LIBRARY</b>			
99	Tax Levy	441,800	
	Other Revenues/Expenditures	284,038	725,838
	Total Library Fund	\$ 725,838	\$ 725,838

Adopted this 21st day of November, 2016.

ATTEST:

\_\_\_\_\_  
Alan R. Kupsik, Mayor

\_\_\_\_\_  
Sabrina Waswo, City Clerk

**RESOLUTION NO. 16-R52    OPTION 2**

**WHEREAS**, the Common Council of the City of Lake Geneva has approved the 2017 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 \$27,883,430.98 upon all taxable property within the City of Lake Geneva and the appropriate school districts, as returned by the assessors in the year of 2016 for the following purposes:

NAME	AMT NEEDED	TAX BASE	MILL RATE
STATE OF WISCONSIN	202,088.71	1,190,535,200	.000169746
COUNTY OF WALWORTH	5,345,750.80	1,190,535,200	.004490208
CITY OF LAKE GENEVA	7,096,006.00	1,190,535,200	.005960350
GATEWAY TECHNICAL COLLEGE	955,994.83	1,190,535,200	.000802996
LAKE GENEVA JOINT 1 SCHOOL	8,639,320.44	1,189,824,200	.007261006
LINN JOINT 4 SCHOOL	3,348.42	711,000	.004709451
UHS LAKE GENEVA-GENOA CITY	5,640,921.78	1,190,535,200	.004738139

27,883,430.98

**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 21<sup>st</sup> Day of November, 2016.

CERTIFIED BY:



\_\_\_\_\_  
Alan R. Kupsik, Mayor

\_\_\_\_\_  
Sabrina Waswo, City Clerk