

VILLAGE OF TWIN LAKES
2010 ANNUAL BUDGET



APPROVED
NOVEMBER 23, 2009

General Government Including General Fund, Sanitation, Marina and Housing

Revenues	2009 Budget	2009 Estimated	2010 Proposed	Percent Change
General Property Tax	\$3,084,524	\$3,084,497	\$3,255,231	5.53%
Special Assessments	\$0	\$0	\$0	#N/A
Intergovernmental Revenue	\$497,700	\$541,373	\$426,200	-14.37%
Licenses and Permits	\$178,550	\$157,056	\$141,050	-21.00%
Fines, Forfeits and Penalties	\$51,900	\$57,850	\$51,900	0.00%
Public Charges	\$482,500	\$498,563	\$537,300	11.36%
Intergovernmental Charges	\$12,800	\$12,808	\$12,800	0.00%
Miscellaneous	\$216,000	\$148,531	\$85,675	-60.34%
TOTAL	\$4,523,974	\$4,500,678	\$4,510,156	-0.31%

Expenses	2009 Budget	2009 Estimated	2010 Proposed	Percent Change
General Government	\$663,862	\$638,918	\$675,889	1.81%
Public Safety	\$2,034,075	\$1,922,708	\$2,620,411	28.83%
Public Works	\$1,009,447	\$1,147,649	\$1,051,212	4.14%
Health and Human Services	\$9,408	\$8,236	\$9,018	-4.14%
Culture, Recreation and Education	\$593,991	\$516,879	\$409,407	-31.08%
Conservation and Development	\$30,000	\$20,000	\$5,000	-83.33%
Debt Service	\$461,182	\$1,058,829	\$514,797	11.63%
TOTAL	\$4,801,964	\$5,313,219	\$5,285,733	10.07%
Surplus/(Deficit)	(\$277,990)	(\$812,541)	(\$775,577)	

Operating Transfers In	0	0	0	#N/A
Debt or Loan Proceeds	\$104,000	\$888,500	\$775,400	645.58%
Operating Transfers Out				
EXCESS/(DEFICIENCY)	(\$173,990)	\$75,959	(\$177)	
Fund Balance, January 1	\$124,175	\$124,175	\$200,134	
Fund Balance, December 31	(\$49,815)	\$200,134	\$199,957	

Enterprise Fund - Sewer

Operating Revenue	\$1,281,000	\$1,334,176	\$1,367,000	6.71%
Operating Expense	\$1,372,410	\$1,433,264	\$1,290,447	-5.97%
Operating Income	(\$91,410)	(\$99,088)	\$76,553	-183.75%
Non Operating Income	\$20,000	\$1,800	\$2,000	-90.00%
Income/(Loss)	(\$71,410)	(\$97,288)	\$78,553	-210.00%
Op Trans Out	\$0	\$0	\$0	#N/A

TIF District #1 Fund

Property Tax	\$37,000	\$38,190	\$37,000	0.00%
Debt Proceeds	\$0	\$0	\$500,000	#N/A
Miscellaneous	\$30,000	\$0	\$0	-100.00%
TOTAL	\$67,000	\$38,190	\$537,000	701.49%
Capital Projects	\$3,200,000	\$50	\$480,000	-85.00%
Professional Services	\$200,000	\$83,115	\$28,000	-86.00%
Development Assistance	\$0	\$0	\$0	#N/A
Debt Service	\$940,000	\$0	\$0	-100.00%
Miscellaneous	\$0	\$0	\$0	#N/A
Transfers to other funds	\$0	\$142,000	\$0	#N/A
TOTAL	\$4,340,000	\$225,165	\$508,000	-88.29%
	(\$4,273,000)	(\$186,975)	\$29,000	-100.68%

Back up information and additional notes and details related to the Budget follow in the accompanying pages.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
OVERALL SUMMARY								
GENERAL EXPENSES								
GENERAL OPERATIONS								
	GENERAL ADMINISTRATION	\$994,162	\$1,028,116	\$749,492	\$983,726	\$1,017,167		-1.07%
	PUBLIC INDEBTEDNESS	\$1,414,345	\$397,482	\$1,027,135	\$987,842	\$430,982		8.43%
	PUBLIC WORKS	\$885,954	\$648,430	\$384,591	\$649,417	\$640,792		-1.18%
	PUBLIC SAFETY	\$1,897,647	\$1,898,792	\$1,342,024	\$1,806,297	\$1,852,153		-2.46%
	TOTAL GENERAL OPERATIONS	\$5,192,108	\$3,972,819	\$3,503,242	\$4,427,283	\$3,941,093		-0.80%
OTHER OPERATIONS								
	CAPITAL PROJECTS AND PURCHASES	\$338,065	\$97,000	\$183,696	\$206,805	\$765,200		
	TOTAL OTHER OPERATIONS	\$338,065	\$97,000	\$183,696	\$206,805	\$765,200		
	TOTAL GENERAL FUND	\$5,530,173	\$4,069,819	\$3,686,938	\$4,634,088	\$4,706,293		15.64%
OTHER GENERAL ACTIVITY EXPENSES								
	SANITATION FUND	\$427,879	\$439,795	\$311,387	\$469,210	\$485,475		10.39%
	LAUNCH MARINA FUND	\$311,172	\$292,350	\$156,929	\$210,851	\$93,965		
	CDBG HOUSING LOAN FUND	\$0	\$0	\$0	\$0	\$0		-20.86%
	TOTAL OTHER GENERAL ACTIVITY FUNDS	\$739,051	\$732,145	\$468,316	\$680,061	\$579,440		10.07%
	TOTAL GENERAL EXPENSES	\$6,269,224	\$4,801,964	\$4,155,254	\$5,314,149	\$5,285,733		
GENERAL REVENUE								
	ANTICIPATED RECEIPTS	\$905,073	\$856,550	\$586,211	\$820,034	\$732,365		-14.50%
	CHARGES FOR SERVICE	\$382,525	\$482,500	\$493,314	\$498,563	\$537,300		11.36%
	DEBT PROCEEDS	\$475,000	\$104,000	\$713,350	\$888,500	\$775,400		-74.60%
	GRANTS	\$100,422	\$100,400	\$25,584	\$97,584	\$25,500		
	TO BE RAISED BY TAXATION							4.23%
	FOR GENERAL OPERATIONS	\$2,952,525	\$3,084,524	\$3,084,497	\$3,084,497	\$3,214,991		
	FOR CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0		
	FOR SANITATION	\$0	\$0	\$0	\$0	\$0		
	FOR LAUNCH/MARINA	\$0	\$0	\$0	\$0	\$40,240		
	FOR SEWER UTILITY	\$0	\$0	\$0	\$0	\$0		5.53%
	TOTAL TO BE RAISED BY TAXATION	\$2,952,525	\$3,084,524	\$3,084,497	\$3,084,497	\$3,255,231		5.00%
	TAX RATE		\$3.6870			\$3.8713	\$0.1843	0.51%
	TOTAL ASSESSED VALUATION		\$836,597,600			\$840,867,100		
SEWER UTILITY FUND								
	TOTAL SEWER FUND REVENUES	\$1,690,854	\$1,301,000	\$1,170,384	\$1,335,976	\$1,369,000		5.23%
	TOTAL SEWER FUND EXPENSES	\$1,256,224	\$1,372,410	\$1,065,291	\$1,433,264	\$1,290,447		-5.97%
TAX INCREMENTAL FINANCING DISTRICT #1								
	TOTAL TIF REVENUES	\$1,530,159	\$67,000	\$0	\$38,190	\$537,000		
	TOTAL TIF EXPENSES	\$1,403,531	\$4,340,000	\$172,750	\$225,165	\$508,000		
	TOTAL VILLAGE ANNUAL EXPENSES	\$8,928,979	\$10,514,375	\$5,393,295	\$6,972,578	\$7,084,181		-32.62%
	TOTAL EXPENSES (NO TIF)	\$7,525,448	\$6,174,375	\$5,220,545	\$6,747,413	\$6,576,181		6.51%
TWIN LAKES PROTECTION AND REHABILITATION DISTRICT - SPECIAL FUNDS								
	TOTAL PROTECTION AND REHAB REVENUES	\$113,560	\$204,000	\$205,228	\$209,747	\$204,000		
	TOTAL PROTECTION AND REHAB EXPENSES	\$41,430	\$232,000	\$35,491	\$69,746	\$232,000		

Village of Twin Lakes
2010 Annual Budget
Administrative Notes
ANTICIPATED REVENUES

1. The amount of the property tax levy in this draft is reflective of State Law and the adoption of a continuing limit on the Village's levy. It reflects a proposed maximum increase of 7.58%, which includes the amount allowed by the State Law (3%) plus an allowance for the increase in the Village's Debt Service requirements in the 2010 Fiscal Year. The total levy is divided into the General Fund (\$3,278,091) and the Marina Fund (\$40,240).
2. Based on continuing changes in the State's budget and the method of distributing Shared Revenue, the Village will see another reduction in this revenue line. State revenue for 2010 is estimated at slightly more than \$85,900 by the Department of Administration. This is a decrease of approximately \$15,000.
3. Based on calculations at the State, the amount of assistance anticipated for general transportation projects, which includes, primarily, road paving and other maintenance, to be received by the Village in 2010 is actually about \$10,000 higher than 2009.
4. The State makes a payment to the Village to approximate property taxes on the State-owned portion of the Lake Elizabeth Boat Launch property.
5. The Local Road Improvement Program provides matching funds for specific municipal road projects. Twin Lakes is eligible to apply for these funds in every other State biennium (every four years) and received this support in 2009 for work done in 2008.
6. This amount anticipates a reduction in this revenue due to continued stagnation in the housing construction market.
7. These fees are included in the general Building Permit fees line above for budgeting and accounting purposes.
8. This line anticipates eight appeals filed with the Village at the new rate approved by the Village Board of \$600 to cover costs associated with these requests.
9. The Village receives revenue for the rental of ground space to the occupants of the tower at the Police Department. In addition, we rent the ground space to the owner of the tower, Global Signal Corporation (previously the tower was owned by Sprint).
10. This amount accounts for numerous small fees as well as any other unclassified amounts paid to the Village and also includes the revenue received for leasing or licensing of Village Land for small marinas. This line has been reduce to reflect an accurate accounting of these amounts and does not include the sale of any significant equipment, which was included in 2009.
11. This line accounts for the borrowing of funds for the purchase of various capital items.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
GENERAL FUND REVENUES								
1005041111000	PROP TAX SETTLEMENT	\$2,952,525	\$3,084,524	\$3,084,497	\$3,084,497	\$3,214,991	1	4.23%
1005143212000	GREAT GRANT	\$10,842	\$0	\$0	\$0	\$0		#N/A
1005143410000	SHARED REVENUE	\$101,093	\$101,000	\$15,161	\$101,000	\$85,900	2	-14.95%
1005143420000	FIRE DEPT CREDITS	\$23,292	\$23,000	\$23,337	\$23,337	\$23,000		0.00%
1005143521000	POLICE DEPT TRAINING REIMB	\$4,800	\$2,000	\$0	\$0	\$2,000		0.00%
1005143522000	WATER PATROL	\$24,342	\$26,000	\$34,465	\$34,465	\$35,000		34.62%
1005143531000	GENERAL TRANSPORTATION AIDS	\$233,309	\$236,500	\$177,419	\$236,500	\$246,000	3	4.02%
1005143660000	PAYMENT IN LIEU OF TAXES	\$3,019	\$3,000	\$0	\$3,000	\$3,000	4	0.00%
1005143692000	INFRASTRUCTURE GRANT	\$0	\$0	\$39,598	\$39,598	\$0	5	#N/A
1005146440000	LAKE WEEDS	\$0	\$4,000	\$4,000	\$4,000	\$4,000		0.00%
1005148950000	EXEMPT COMPUTER AID	\$1,889	\$1,800	\$1,089	\$1,889	\$1,800		0.00%
1005244100000	OPERATOR LICENSES	\$5,100	\$2,500	\$1,963	\$2,000	\$2,500		0.00%
1005244101000	CABLE TELEVISION	\$159,946	\$77,000	\$41,086	\$81,100	\$77,000		0.00%
1005244102000	CLASS "A" LICENSES	\$1,500	\$1,400	\$2,140	\$2,140	\$1,400		0.00%
1005244103000	CLASS "B" LICENSES	\$10,295	\$10,200	\$20,740	\$20,740	\$10,200		0.00%
1005244104000	WEIGHTS & MEASURES LIC	\$1,287	\$1,300	\$1,326	\$1,326	\$1,300		0.00%
1005244106000	MISC LICENSES - PEDDLERS	\$900	\$200	\$660	\$660	\$200		0.00%
1005244300000	BUILDING SWR PERMIT FEES	\$54,963	\$66,000	\$22,655	\$35,000	\$35,000	6	-46.97%
1005244900000	ROAD OPENING PERMITS	\$0	\$0	\$0	\$0	\$0	7	#N/A
1005244901000	OCCUP PERMIT FEES	\$650	\$1,000	\$300	\$300	\$300		-70.00%
1005244903000	PROP MAINT FEES	\$10,370	\$12,800	\$5,475	\$7,000	\$7,000		-45.31%
1005245106000	SNOWMOBILE/ATV PERMITS	\$85	\$50	\$15	\$15	\$50		0.00%
1005246100000	AMUSEMENT LICENSES	\$2,580	\$2,500	\$2,675	\$2,675	\$2,500		0.00%
1005246101000	CABARET LICENSE	\$1,100	\$1,000	\$1,100	\$1,100	\$1,000		0.00%
1005246102000	CIGARETTE LICENSES	\$1,600	\$1,600	\$1,500	\$1,500	\$1,600		0.00%
1005248901000	DOG/CAT LICENSES	\$1,370	\$1,000	\$2,414	\$1,500	\$1,000		0.00%
1005345100000	COST AND FINES	\$56,528	\$50,000	\$40,401	\$55,000	\$50,000		0.00%
1005345103000	PARKING TICKETS	\$2,852	\$1,800	\$2,615	\$2,700	\$1,800		0.00%
1005345105000	ALARM FINES	\$125	\$100	\$150	\$150	\$100		0.00%
1005444105000	BOARD OF APPEALS FEES	\$6,000	\$4,500	\$2,840	\$3,400	\$4,800	8	6.67%
1005444301000	DESIGN REVIEW/PLAN COM FEES	\$6,350	\$3,000	\$1,575	\$1,600	\$3,000		0.00%
1005446540000	CEMETERY GRAVESITES	\$5,500	\$1,500	\$3,900	\$3,900	\$1,500		0.00%
1005446720000	CONCESSION STAND	\$0	\$0	\$0	\$0	\$0		#N/A
1005446750000	BOAT RAMP FEES	\$10,579	\$10,000	\$14,863	\$14,863	\$14,000		40.00%
1005547390000	PROBATION/PAROLE	\$5,808	\$5,800	\$5,808	\$5,808	\$5,800		0.00%
1005549200000	SANITATION ADMIN CHGS	\$0	\$5,000	\$5,000	\$5,000	\$5,000		0.00%
1005549201000	LAUNCH/MARINA ADMIN CHGS	\$0	\$2,000	\$2,000	\$2,000	\$2,000		0.00%
1005645104000	TOWER RENTAL	\$38,968	\$43,500	\$28,755	\$41,235	\$44,555	9	2.43%
1005648109000	INTEREST LOCAL POOL	\$49,934	\$55,000	\$14,875	\$16,500	\$15,000		-72.73%
1005648112000	INTEREST ON TAXES CHARGED	\$2,168	\$0	\$1,860	\$1,860	\$1,000		#N/A
1005648900000	MISC INCOME	\$19,804	\$115,000	\$71,728	\$75,000	\$25,000	10	-78.26%
1005648903000	INS DIVIDENDS/PAYBACKS	\$0	\$0	\$13,671	\$13,671	\$0		#N/A
1005660500000	INTERACCOUNT INTEREST IN UNANTICIPATED REVENUE - MISC.	\$0	\$0	\$0	\$0	\$0		#N/A
	ONGOING REVENUE TOTAL	\$3,811,473	\$3,957,574	\$3,693,656	\$3,928,029	\$3,930,296		-0.69%
1005649100000	DEBT PROCEEDS	\$75,000	\$104,000	\$713,350	\$888,500	\$775,400	11	
	TOTAL GENERAL FUNDS REVENUES	\$3,886,473	\$4,061,574	\$4,407,006	\$4,816,529	\$4,705,696		15.86%

Village of Twin Lakes
2010 Annual Budget
Administrative Notes
ADMINISTRATION - GENERAL GOVERNMENT

1. In general, all wages for non-represented staff and for staff groups that have contracts are budgeted to increase 2% based on the contract agreements reached in 2009. Also, all wages and benefit costs for administrative office staff and for the Village Board are split with the Sewer Fund. Twenty-one percent (21%) of these expenses are in the Sewer Fund.
2. The premiums for health and dental insurance are based on the agreements reached with Central States Health and Benefit Plans. Based on those agreements, the budgeted cost of this insurance will decrease in 2010. Dental insurance is provided by the same insurance carrier and in the same premium as the health insurance which is reflected in the elimination of a budget for dental insurance. As a result of this reduction in costs (22%), overall employee wage and benefit costs in this budget have been reduced by 1.4%.
3. This line accounts for the General Fund's portion of the wage paid to the Village President and the Village Trustees. The President receives \$7,200 annually and each of the Trustees receives \$6,000, of which 21% is paid from the Sewer Fund to account for the work performed by the Board members on behalf of that Fund.
4. This figure represents work to be performed by the Village Engineer to assist the Village in meeting its State requirements related to the new Storm Water Discharge and Pollution Elimination Permit the Village was required to receive in 2007. A number of requirements must be met annually to maintain the permit.
5. This line provides funds for unanticipated professional service needs.
6. Based on a recent understanding of certain State Law requirements, the Village is required to public more items in the newspaper than in the past. The Village is required to publish summaries of meetings and the full text of any ordinances that impose a penalty or fee.
7. This line, as well as computer lines in the individual departments, provided capital purchase funding for the new time and attendance tracking software for employees as well as regular computer-related purchases. In 2010, the line returns to its normal purpose of ongoing replacement of office computers and rotation of the old computers to a new location. Computers are generally used in the Village Hall for six to eight years. Computers are in main service in the Administrative offices for three to four years and then are relocated to a secondary use in the Village Hall for an additional three or four years.
8. This line has been modified to reflect a central location for all lease and maintenance costs for equipment in the Village Hall.

9. This line provides funds for the Village assessing service which is provided through a consortium of municipalities. The actual assessing staff is employees of Pleasant Prairie and provides services to five municipalities.
10. The Property Maintenance Fee is directly related to permits for new homes and major remodeling or additions and the amount received is directly distributed to the Assessor's Office. An off-setting revenue is included in the Anticipated Revenues section of the Village Budget.
11. This amount includes the General Fund's portion of the current expected salaries for the administrative office staff including the Deputy Village Clerk/Treasurer and full time Administrative Assistants.
12. This line includes the salary for the part time Receptionist and continues to provide for an Administrative Intern. This position was not filled in 2009.
13. This line reflects the General Fund's portion of the Village Clerk/Treasurer's salary. This employee has reached the top of the pay range and receives only the annual general pay adjustment.
14. This line includes funds for the purchase of a replacement vote tabulator for elections. The existing machine that automatically reads the paper ballots is quite old and in order to ensure continued trouble-free tabulation, it is recommended for replacement. This item, which was originally planned for 2009, is expected to be funded through capital borrowing.
15. The contributions in the line assist certain entities provide public services or promote the Village. The contributions are made to the following organizations:
 - a. Twin Lakes Senior Citizens, \$3,000, Subsidize activities to improve availability to all Seniors.
 - b. Twin Lake American Legion Post, \$2,750, Subsidize facility costs to reduce costs associated with providing Senior Lunch Program.
 - c. Twin Lakes Area Chamber and Business Association, \$6,000, Subsidize and underwrite expenses related to promoting local events and the Village.
 - d. Twin Lakes/Randall Recreation, \$2,000, Subsidize the annual program to provide recreational opportunities to area youth.
16. This line provides funds for the general assistance from the Village Planner that is not charged to a specific developer activity.
17. This line is increased to meet the new cost of holding persons convicted of violating Village Code at the County Jail to serve their penalty. In 2010, the County will charge \$21 per day to house a prisoner. In addition to the increased cost, more Jail time has been served in recent years.
18. This line reflects four elections in 2010 and the continuation of stipend in the amount of \$140 daily for the Chief Election Official and \$125 per day for other election officials. This line also includes funding for the required training of the Election Officials.

19. New in 2010, the Village will be required to pay the cost of producing and printing ballots for Village electors. Despite the requirement for this to occur in State Law, the County had previously incurred this expense on our behalf.
20. This line includes all costs of the Building and Zoning Official, the services of which are contracted. He is paid a flat amount monthly and is responsible for his own taxes, benefits, and education. In addition, he pays the cost of his substitute when he is not at the Village.
21. This line reflects the Village General Obligation Debt payments made from the General Fund. It does not include any debt payments made in other accounts such as TIF and the Marina.
22. This amount is directed to improving the Village's Reserve Funds in order to meet the Village Policy requiring maintenance of reserves in an amount equal to 25% of the Village's operating costs. Currently, the Village is significantly below this goal.
23. This line accounts for the Village's contribution to the Community Library system for the provision of library services in Twin Lakes. The Village's contribution to the Community Library system is established by the amount of the levy for the Kenosha County Library system pursuant to State Law. A resolution adopted annually by the Village removes the library tax from the County levy in Twin Lakes and moves it to the Village's levy.

PUBLIC INDEBTEDNESS
10 Year Payment Schedule

Description of Loan	Original Loan		2009	Principal Remaining as of 12/31/09	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Amount	Term Percent												
GENERAL FUND														
<i>CURRENT LOANS</i>														
Fire Department Addition (2004)	\$146,747.52	5 3.00%	31,693.64	0.00										
Millenium Park Improvements (2004)	\$249,600.00	5 3.00%	53,907.09	0.00										
Land Purchase (1996)	\$295,000.00	29+ 0.00%	10,000.00	165,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
New Police Department (2001) ¹	\$1,555,000.00	13 5.125%	164,882.50	0.00										
New Police Department (2009) ¹	\$590,000.00	4 3.500%		590,000.00	158,164.86	158,164.86	158,164.86	158,164.87						
Borrowing for Equipment Purch. (2005)	\$275,000.00	5 3.500%	76,095.08	73,521.80	76,095.06									
Street Sweeper (2006)	\$55,000.00	5 5.000%	15,872.87	29,514.18	15,872.87	15,872.87								
Fire Truck (2007)	\$360,636.95	10 4.290%	44,800.96	299,495.05	44,800.96	44,800.96	44,800.96	44,800.96	44,800.96	44,800.96	44,800.96	44,800.96	44,800.96	44,800.96
KABA Loan (2006)	\$55,000.00	20 5.750%	4,698.29	51,840.11	4,698.29	4,698.29	4,698.29	4,698.29	4,698.29	4,698.29	4,698.29	4,698.29	4,698.29	4,698.29
PD Squads (2008)	\$75,000.00	3 3.400%	27,585.42	50,000.00	26,723.61	25,861.81								
Parks/PW Equipment (2008) ³	\$202,900.00	6 4.600%		202,900.00	20,411.74	19,134.88	18,661.73	18,210.61	169,890.42					
Capital Equipment (2009)	\$123,350.00	5 3.500%		123,350.00	33,599.24	33,599.24	33,599.24	33,599.23						
PD Squad/FD Truck/Planner (2009)	\$80,400.00	3 4.200%		80,400.00	30,176.80	29,051.20	27,925.60							
Loader (2009)	\$94,750.00	5 4.350%		94,750.00	10,438.30	10,163.52	9,888.74	9,613.97	72,505.84					
Fire Truck & Park (2010) (Estimated)	\$740,000.00	15 5.000%			71,300.00	71,300.00	71,300.00	71,300.00	71,300.00	71,300.00	71,300.00	71,300.00	71,300.00	71,300.00
PD/FD/Admin Equipment (2010)(Est.)	\$35,400.00	3 5.000%			13,600.00	13,000.00	12,400.00							
Subtotal			429,535.85	1,760,771.14	430,981.73	436,247.63	392,039.42	362,787.93	373,195.51	130,799.25	130,799.25	130,799.25	85,998.29	85,998.29
Lake Elizabeth Launch/Marina (2006) ²	\$600,000.00	4 4.100%	39,292.50	585,000.00	43,575.00	42,755.00	41,935.00	41,115.00	40,295.00	39,475.00	474,532.50			
Lake Elizabeth Launch/Marina (2008) ³	\$400,000.00	6 4.600%		400,000.00	40,240.00	37,722.78	36,790.00	35,900.67	334,924.45					
Subtotal			39,292.50	985,000.00	83,815.00	80,477.78	78,725.00	77,015.67	375,219.45	39,475.00	474,532.50	0.00		
General Fund/General Obligation Total			468,828.35	2,745,771.14	514,796.73	516,725.41	470,764.42	439,803.60	748,414.96	170,274.25	605,331.75	130,799.25	85,998.29	85,998.29
TIF														
Initial Expenses (2008)	\$600,000.00	1 3.400%	620,400.00	0.00										
Reimbursement (2008)	\$959,400.75	5 4.500%		1,155,000.00				1,155,000.00						
Main Street Project (2010)	\$500,000.00	UNK UNK												
TIF Total			620,400.00	1,155,000.00	0.00	0.00	0.00	1,155,000.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWER UTILITY														
<i>CURRENT LOANS</i>														
Sewer Expansion Project (1999)	\$5,941,180.00	20 3.213%	422,486.38	3,475,690.90	422,330.61	422,169.84	422,003.90	421,832.63	421,655.86	421,473.40	421,285.08	421,090.72	420,890.10	420,683.05
Coll Sys Capital Improvements(2006)	\$540,039.00	20 2.475%	33,457.26	482,844.91	33,450.62	33,443.78	33,436.82	33,429.64	33,422.32	33,414.79	33,407.09	33,399.19	33,391.11	33,382.82
Lift Station/Force Main Project (2010)	\$1,700,000.00	20 UNK												
Sewer Utility Total			455,943.64	3,958,535.81	455,781.23	455,613.62	455,440.72	455,262.27	455,078.18	454,888.19	454,692.17	454,489.91	454,281.21	454,065.87
Grand Totals			1,545,171.99	7,859,306.95	970,577.96	972,339.03	926,205.14	2,050,065.87	1,203,493.14	625,162.44	1,060,023.92	585,289.16	540,279.50	540,064.16
Total w/o TIF			924,771.99	6,704,306.95	970,577.96	972,339.03	926,205.14	2,050,065.87	1,203,493.14	625,162.44	1,060,023.92	585,289.16	540,279.50	540,064.16

Notes:

¹The loan for the New Police Department was refinanced in 2009 to reduce interest costs.

² The original amount of this borrowing was \$975,000 in two parts (\$375,000; \$600,000). The first payment in 2008 eliminated \$375,000 in principal. Additionally, the remaining portion (\$600,000) includes a balloon payment at year 10 to allow for refinancing or early payoff.

³ Loan amount is \$602,900 -broken out between the General Fund and Lake Elizabeth Launch Marina.

Village of Twin Lakes
Wage Schedule

Employee Class	2010 Hourly Wage	2010 Annualized Wage*
ADMINISTRATION		
Administrator	\$34.17	\$71,066.74
Clerk Treasurer	\$27.94	\$58,121.23
Deputy Clerk/Treasurer 3	\$18.57	\$38,625.60
Deputy Clerk/Treasurer 2	\$17.65	\$36,712.00
Deputy Clerk/Treasurer 1	\$16.71	\$34,756.80
Deputy Clerk/Treasurer	\$15.78	\$32,822.40
Administrative Assistant 3	\$17.69	\$36,795.20
Administrative Assistant 2	\$16.80	\$34,944.00
Administrative Assistant 1	\$15.93	\$33,134.40
Administrative Assistant	\$15.06	\$31,324.80
Court Clerk/Police Admin Asst	\$17.69	\$36,795.20
Receptionist	\$11.55	\$11,550.00
PUBLIC WORKS		
Maintenance Foreman 3	\$28.69	\$59,675.20
Maintenance Foreman 2	\$27.24	\$56,659.20
Maintenance Foreman 1	\$24.97	\$51,937.60
Maintenance Foreman	\$22.95	\$47,736.00
Maintenance Laborer 3	\$25.38	\$52,790.40
Maintenance Laborer 2	\$24.11	\$50,148.80
Maintenance Laborer 1	\$22.07	\$45,905.60
Maintenance Laborer	\$20.29	\$42,203.20
WASTEWATER PLANT		
Head Sewer Operator 3	\$33.97	\$70,657.60
Head Sewer Operator 2	\$32.27	\$67,121.60
Head Sewer Operator 1	\$29.57	\$61,505.60
Head Sewer Operator	\$27.19	\$56,555.20
Sewer Operator 3	\$25.38	\$52,790.40
Sewer Operator 2	\$24.11	\$50,148.80
Sewer Operator 1	\$22.07	\$45,905.60
Sewer Operator	\$20.29	\$42,203.20
POLICE		
Chief of Police	\$34.34	\$71,435.94
Lieutenant	\$30.00	\$64,941.34
Sergeant I	\$28.83	\$57,792.62
Sergeant	\$28.01	\$56,148.85
Investigator I	\$27.99	\$56,108.75
Investigator	\$27.15	\$54,424.89
Patroll Officer III	\$27.07	\$54,264.52
Patroll Officer II	\$26.30	\$52,720.98
Patroll Officer I	\$25.07	\$50,255.32
Patroll Officer	\$23.90	\$47,909.94
DISPATCH		
Supervisor I	\$20.18	\$40,452.83
Supervisor	\$19.58	\$39,250.73
Dispatcher Comp Sup 1	\$19.90	\$39,897.26
Dispatcher Comp Sup	\$19.31	\$38,708.47
Dispatcher III	\$19.17	\$38,428.18
Dispatcher II	\$18.60	\$37,290.27
Dispatcher I	\$18.36	\$36,810.59
Entry Level Dispatcher	\$17.02	\$34,120.18

*Annualized Wage is based on the normal work year for each position. This ranges from 1000 hours for the Receptionist to 2165 hours for Police Lieutenants.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
GENERAL FUNDS EXPENSES								
GENERAL ADMINISTRATION								
100104111238	CHARGEBACKS / ANNEXATIONS	\$0	\$0	\$101	\$930	\$0		#N/A
PLAN COMMISSION								
1001051100111	PART TIME WAGES	\$1,825	\$1,800	\$1,050	\$1,800	\$0		-100.00%
1001051100120	RETIREMENT	\$12	\$0	\$11	\$18	\$0		#N/A
1001051100122	FICA	\$113	\$115	\$65	\$115	\$115		0.00%
1001051100123	MEDICARE	\$26	\$25	\$15	\$25	\$25		0.00%
1001051100208	EDUCATION/TRAINING	\$695	\$500	\$0	\$695	\$700		40.00%
1001051100230	POSTAGE	\$1,103	\$450	\$1,063	\$1,100	\$1,000		122.22%
1001051100250	MISCELLANEOUS	\$89	\$50	\$89	\$100	\$50		0.00%
	TOTAL PLAN COMMISSION	\$3,863	\$2,940	\$2,293	\$3,853	\$1,890		-35.71%
BOARD OF APPEALS								
1001051101111	PART TIME WAGES	\$8,042	\$3,000	\$4,824	\$7,500	\$0		-100.00%
1001051101120	RETIREMENT	\$122	\$100	\$78	\$125	\$100		0.00%
1001051101122	FICA	\$482	\$188	\$296	\$500	\$190		1.06%
1001051101123	MEDICARE	\$113	\$42	\$69	\$150	\$50		19.05%
1001051101208	EDUCATION /TRAINING	\$97	\$50	\$97	\$100	\$50		0.00%
1001051101229	ADVERTISING/CLASSIFIEDS	\$734	\$700	\$471	\$700	\$700		0.00%
1001051101230	POSTAGE	\$306	\$300	\$230	\$300	\$300		0.00%
1001051101232	LEGAL	\$400	\$200	\$1,923	\$4,500	\$350		75.00%
1001051101250	MISCELLANEOUS	\$76	\$50	\$75	\$90	\$60		20.00%
	TOTAL BOARD OF APPEALS	\$10,372	\$4,630	\$8,063	\$13,965	\$1,800		-61.12%
								#N/A
1001051102122	FICA	\$0	\$200	\$0	\$0	\$200		0.00%
								#N/A
1001051103220	SUBSCRIPTION/DUES	\$2,701	\$2,660	\$2,660	\$2,660	\$2,640		-0.75%
								#N/A
VILLAGE ADMINISTRATOR								
1001051104110	FULL TIME WAGES	\$54,955	\$56,100	\$41,806	\$56,100	\$57,200	1	1.96%
1001051104120	RETIREMENT	\$6,695	\$6,452	\$5,251	\$6,564	\$6,578		1.96%
1001051104122	FICA	\$3,471	\$3,590	\$2,778	\$3,590	\$3,661		1.96%
1001051104123	MEDICARE	\$812	\$701	\$650	\$701	\$715		1.96%
1001051104128	EDUCATIONAL INCENTIVE	\$2,370	\$2,370	\$0	\$2,370	\$2,370		0.00%
1001051104130	HEALTH INS	\$11,746	\$12,755	\$8,691	\$11,254	\$10,335	2	-18.97%
1001051104132	DENTAL INS	\$1,015	\$1,200	\$535	\$534	\$0	2	-100.00%
1001051104134	LIFE INS	\$64	\$65	\$61	\$73	\$75		15.38%
1001051104136	DISABILITY INS	\$500	\$465	\$364	\$485	\$485		4.30%
1001051104138	SELF FUNDING	\$1,861	\$1,500	\$503	\$605	\$1,500		0.00%
1001051104283	CAR ALLOWANCE	\$948	\$948	\$790	\$948	\$948		0.00%
	TOTAL VILLAGE ADMINISTRATOR	\$84,437	\$86,146	\$61,429	\$83,224	\$83,867		-2.65%
VILLAGE BOARD & PRESIDENT								
1001051105111	PART TIME WAGES	\$34,128	\$34,128	\$25,596	\$34,128	\$34,128	3	0.00%
1001051105122	FICA	\$2,116	\$2,184	\$1,586	\$2,116	\$2,116		-3.12%
1001051105123	MEDICARE	\$495	\$427	\$371	\$495	\$495		16.03%
	TOTAL VILLAGE BOARD & PRESIDENT	\$36,739	\$36,739	\$27,553	\$36,739	\$36,739		0.00%
								#N/A
1001051106220	SUBSCRIPTION/DUES	\$1,564	\$1,600	\$1,532	\$1,532	\$1,700		6.25%
								#N/A
OFFICER OUTLAY								
1001051111208	EDUCATION /TRAINING	\$4,973	\$4,000	\$3,726	\$7,200	\$4,000		0.00%
1001051111250	MISCELLANEOUS	\$255	\$250	\$434	\$434	\$250		0.00%
	TOTAL OFFICER OUTLAY	\$5,228	\$4,250	\$4,160	\$7,634	\$4,250		0.00%
								#N/A
1001051112120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
								#N/A
PROFESSIONAL SERVICES								
1001051300232	LEGAL	\$33,885	\$45,000	\$27,547	\$47,250	\$45,000		0.00%
1001051400239	ENGINEERING	\$30,757	\$7,000	\$2,712	\$5,000	\$5,000	4	-28.57%
1001051401217	OTHER PROFESSIONAL SERVICES	\$15,739	\$5,000	\$4,339	\$8,000	\$5,000	5	0.00%
1001051401291	WEIGHTS & MEASURES PAYMENTS	\$1,200	\$1,300	\$1,200	\$1,200	\$1,200		-7.69%
	TOTAL PROFESSIONAL SERVICES	\$81,581	\$58,300	\$35,798	\$61,450	\$56,200		-3.60%
								#N/A
1001051402236	WEBSITE	\$227	\$500	\$227	\$227	\$250		-50.00%
								#N/A
ADVERTISING/CLASSIFIEDS								
1001051404220	SUBSCRIPTION /DUES	\$260	\$250	\$335	\$350	\$350		40.00%
1001051404229	ADVERTISING/CLASSIFIEDS	\$833	\$800	\$2,056	\$2,500	\$2,500	6	212.50%
1001051404288	LICENSE PUBLICATIONS	\$619	\$200	\$307	\$350	\$350		75.00%
	TOTAL ADVERTISING & CLASSIFIEDS	\$1,712	\$1,250	\$2,698	\$3,200	\$3,200		156.00%

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
CLERK OFFICE COMPUTER								#N/A
1001051407225	PHONE/INTERNET	\$495	\$600	\$811	\$1,000	\$1,000		66.67%
1001051407231	COMPUTERS	\$6,386	\$14,000	\$7,898	\$11,000	\$7,000	7	-50.00%
	TOTAL CLERK OFFICE COMPUTER	\$6,881	\$14,600	\$8,709	\$12,000	\$8,000		-45.21%
COUNTY EXPENSES								#N/A
1001051410216	OFFICE SUPPLIES	\$506	\$300	\$0	\$400	\$400		33.33%
1001051410225	PHONE/INTERNET	\$0	\$0	\$0	\$0	\$0		#N/A
1001051410230	POSTAGE	\$948	\$1,000	\$13	\$1,200	\$1,200		20.00%
1001051410250	MISCELLANEOUS	\$172	\$100	\$0	\$150	\$150		50.00%
	TOTAL COUNTY EXPENSES	\$1,626	\$1,400	\$13	\$1,750	\$1,750		25.00%
1001051414241	ORD CODIFICATION	\$0	\$0	\$0	\$0	\$0		#N/A
VILLAGE OFFICE								#N/A
1001051416215	OFC EQUIP PURCH/RPR	\$6,063	\$1,000	\$2,976	\$3,465	\$3,500	8	250.00%
1001051416216	OFFICE SUPPLIES	\$4,667	\$4,500	\$2,514	\$3,325	\$3,500		-22.22%
1001051416230	POSTAGE	\$3,325	\$3,500	\$1,844	\$2,500	\$3,500		0.00%
	TOTAL VILLAGE OFFICE	\$14,055	\$9,000	\$7,334	\$9,290	\$10,500		16.67%
ASSESSMENT OF PROPERTY								#N/A
1001051500111	PART TIME WAGES	\$550	\$750	\$400	\$400	\$750		0.00%
1001051500122	FICA	\$34	\$47	\$25	\$26	\$47		0.00%
1001051500123	MEDICARE	\$8	\$10	\$6	\$10	\$10		0.00%
1001051500208	EDUCATION/TRAINING	\$75	\$100	\$80	\$100	\$100		0.00%
1001051500230	POSTAGE	\$0	\$250	\$0	\$0	\$250		0.00%
1001051500232	LEGAL	\$1,516	\$1,000	\$0	\$0	\$1,000		0.00%
1001051500250	MISCELLANEOUS	\$236	\$50	\$238	\$250	\$50		0.00%
1001051500265	ASSESS PREMIUM	\$73,863	\$74,700	\$62,468	\$74,962	\$77,215	9	3.37%
1001051500290	PROP MAINT FEE	\$10,960	\$12,800	\$4,975	\$7,000	\$7,000	10	-45.31%
	TOTAL ASSESSMENT OF PROPERTY	\$87,242	\$89,707	\$68,192	\$82,748	\$86,422		-3.66%
VILLAGE CLERICAL								#N/A
1001051503110	FULL TIME WAGES	\$88,296	\$71,000	\$49,877	\$69,000	\$71,500	11	0.70%
1001051503111	PART TIME WAGES	\$0	\$22,200	\$5,656	\$8,750	\$12,000	12	-45.95%
1001051503112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1001051503114	OVERTIME 1.5	\$4,050	\$2,500	\$4,653	\$5,000	\$2,500		0.00%
1001051503115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0		#N/A
1001051503120	RETIREMENT	\$10,788	\$8,165	\$7,462	\$11,300	\$8,223		0.70%
1001051503122	FICA	\$5,663	\$5,965	\$4,012	\$4,976	\$5,344		-10.41%
1001051503123	MEDICARE	\$1,325	\$1,165	\$938	\$972	\$1,044		-10.41%
1001051503124	LONGEVITY	\$183	\$460	\$0	\$460	\$460		0.00%
1001051503126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0		#N/A
1001051503130	HEALTH INS	\$17,542	\$24,000	\$14,942	\$18,444	\$19,815		-17.44%
1001051503132	DENTAL INS	\$711	\$1,000	\$436	\$696	\$0		-100.00%
1001051503134	LIFE INS	\$300	\$275	\$213	\$300	\$410		49.09%
1001051503136	DISABILITY INS	\$751	\$1,100	\$703	\$620	\$650		-40.91%
1001051503138	SELF FUNDING	\$6,862	\$6,000	\$3,556	\$6,300	\$6,000		0.00%
1001051503226	ANNUAL LOGO CLOTHING	\$116	\$700	\$0	\$600	\$650		-7.14%
	TOTAL VILLAGE CLERICAL	\$136,587	\$144,530	\$92,448	\$127,418	\$128,595		-11.03%
AUDIT								#N/A
1001051505242	AUDIT	\$9,546	\$11,000	\$9,878	\$11,000	\$12,000		9.09%
1001051505250	MISCELLANEOUS	\$355	\$0	\$3,409	\$0	\$0		#N/A
	TOTAL AUDIT	\$9,901	\$11,000	\$13,287	\$11,000	\$12,000		9.09%
VILLAGE HALL								#N/A
1001051600110	FULL TIME WAGES	\$5,098	\$8,550	\$4,235	\$5,000	\$8,725		2.05%
1001051600111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1001051600112	TEMP EMPLOYMENT	\$171	\$250	\$377	\$171	\$250		0.00%
1001051600120	RETIREMENT	\$567	\$983	\$501	\$585	\$1,058		7.60%
1001051600122	FICA	\$307	\$563	\$293	\$331	\$541		-3.94%
1001051600123	MEDICARE	\$72	\$110	\$69	\$65	\$126		14.55%
1001051600130	HEALTH INS	\$2,440	\$2,585	\$1,203	\$2,440	\$2,100		-18.76%
1001051600132	DENTAL INS	\$150	\$170	\$64	\$165	\$0		-100.00%
1001051600134	LIFE INS	\$18	\$17	\$10	\$14	\$15		-11.76%
1001051600136	DISABILITY INS	\$77	\$162	\$39	\$58	\$60		-62.96%
1001051600138	SELF INSURANCE	\$0	\$0	\$0	\$0	\$0		#N/A
1001051600203	BLDG MAINT/COSTS	\$11,668	\$9,000	\$7,456	\$10,500	\$9,000		0.00%
1001051600206	BOTTLED WATER	\$315	\$300	\$206	\$310	\$325		8.33%
1001051600207	ELEC/HTNG/SWR/PAT'S SAN	\$8,281	\$8,000	\$4,746	\$7,200	\$8,000		0.00%
1001051600225	PHONE/INTERNET	\$1,958	\$2,000	\$1,531	\$2,300	\$2,500		25.00%
1001051600250	MISCELLANEOUS	\$61	\$200	\$59	\$0	\$0		-100.00%
	TOTAL VILLAGE HALL	\$31,183	\$32,890	\$20,789	\$29,139	\$32,700		-0.58%

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
VILLAGE CLERK								
1001051601110	FULL TIME WAGES	\$43,953	\$45,000	\$32,351	\$44,500	\$46,000	13	#N/A 2.22%
1001051601120	RETIREMENT	\$5,053	\$5,175	\$4,045	\$5,207	\$5,290		2.22%
1001051601122	FICA	\$2,717	\$2,880	\$2,181	\$2,848	\$2,944		2.22%
1001051601123	MEDICARE	\$636	\$563	\$510	\$556	\$575		2.22%
1001051601126	ALT INS INCENTIVE	\$948	\$948	\$0	\$948	\$948		0.00%
1001051601130	HEALTH INS	\$30	\$0	\$0	\$0	\$0		#N/A
1001051601132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001051601134	LIFE INS	\$228	\$230	\$224	\$302	\$315		36.96%
1001051601136	DISABILITY INS	\$371	\$450	\$0	\$430	\$450		0.00%
	TOTAL VILLAGE CLERK	\$53,936	\$55,246	\$39,311	\$54,791	\$56,522		2.31%
1001051602258	CAPITAL OUTLAY	\$5,500	\$7,000	\$0	\$0	\$7,200	14	2.86%
1001051939233	UNEMPLOYMENT PAYMENTS	\$0	\$200	\$0	\$0	\$200		0.00%
INSURANCE								
1001051940501	INS-LIABILITY	\$11,267	\$14,000	\$6,924	\$11,055	\$7,200		-48.57%
1001051940502	INS-LGPIF	\$739	\$3,560	\$722	\$722	\$371		-89.58%
1001051940504	INS-HEALTH	(\$224)	\$0	(\$730)	\$0	\$0		#N/A
1001051940505	INS-DENTAL	\$0	\$0	\$0	\$0	\$0		#N/A
1001051940506	INS-LIFE	\$0	\$0	\$0	\$0	\$0		#N/A
1001051940507	INS-DISABILITY	\$0	\$0	\$0	\$0	\$0		#N/A
1001051940510	INS-AFLAC	\$0	\$0	(\$430)	\$0	\$0		#N/A
	TOTAL INSURANCE	\$11,782	\$17,560	\$6,486	\$11,777	\$7,571		-56.88%
1001054100250	MISCELLANEOUS (BOARD OF HEALTH)	\$0	\$100	\$0	\$0	\$100		0.00%
1001055303235	DONATIONS	\$13,500	\$14,000	\$14,000	\$14,000	\$13,750	15	-1.79%
1001056900292	PLANNER	\$4,404	\$30,000	\$6,946	\$20,000	\$5,000	16	-83.33%
1001057000250	MISCELLANEOUS	\$4,842	\$0	\$692	\$3,200	\$0		#N/A
COURT								
1001145102251	COURT SURCHARGE/DISBURSEMENT	\$0	\$0	\$0	\$0	\$0		#N/A
MUNICIPAL JUDGE								
1001151200111	PART TIME WAGES	\$8,083	\$8,400	\$6,304	\$8,400	\$8,400		0.00%
1001151200120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1001151200122	FICA	\$501	\$538	\$391	\$538	\$538		0.00%
1001151200123	MEDICARE	\$117	\$105	\$91	\$105	\$105		0.00%
1001151200134	LIFE INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001151200208	EDUCATION /TRAINING	\$602	\$600	\$550	\$550	\$600		0.00%
1001151200220	SUBSCRIPTION/DUES	\$150	\$150	\$150	\$150	\$150		0.00%
1001151200250	MISCELLANEOUS	\$0	\$50	\$45	\$50	\$50		0.00%
	TOTAL MUNICIPAL JUDGE	\$9,453	\$9,843	\$7,531	\$9,793	\$9,843		0.00%
COURT OFFICERS								
1001151201111	PART TIME WAGES	\$2,491	\$2,575	\$1,602	\$2,200	\$2,300		-10.68%
1001151201120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1001151201122	FICA	\$123	\$165	\$82	\$116	\$147		-10.68%
1001151201123	MEDICARE	\$29	\$32	\$19	\$28	\$29		-10.68%
1001151201134	LIFE INS	\$0	\$16	\$0	\$0	\$16		0.00%
	TOTAL COURT OFFICERS	\$2,643	\$2,788	\$1,703	\$2,344	\$2,492		-10.62%
CLERK OF COURTS								
1001151203110	FULL TIME WAGES	\$26,684	\$27,200	\$19,272	\$26,440	\$27,600		1.47%
1001151203111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1001151203114	OVERTIME 1.5	\$0	\$0	\$153	\$0	\$0		#N/A
1001151203115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0		#N/A
1001151203120	RETIREMENT	\$3,076	\$3,128	\$2,401	\$3,093	\$3,174		1.47%
1001151203122	FICA	\$1,605	\$1,741	\$1,283	\$1,692	\$1,766		1.47%
1001151203123	MEDICARE	\$375	\$340	\$300	\$331	\$345		1.47%
1001151203130	HEALTH INS	\$11,151	\$12,109	\$7,506	\$11,151	\$9,815		-18.94%
1001151203132	DENTAL INS	\$542	\$540	\$286	\$286	\$0		-100.00%
1001151203134	LIFE INS	\$167	\$140	\$126	\$169	\$140		0.00%
1001151203136	DISABILITY INS	\$244	\$225	\$165	\$247	\$225		0.00%
1001151203138	SELF INSURANCE	\$0	\$300	\$0	\$0	\$300		0.00%
1001151203208	EDUCATION /TRAINING	\$220	\$250	\$0	\$200	\$250		0.00%
1001151203212	JAIL COSTS	\$297	\$350	\$2,148	\$2,600	\$5,000	17	1328.57%
1001151203215	OFFC EQUIP PURCH/RPR	\$306	\$100	\$0	\$306	\$100		0.00%
1001151203216	OFFICE SUPPLIES	\$239	\$300	\$466	\$275	\$300		0.00%
1001151203217	OTHER PROFESSIONAL SERVICES	\$461	\$150	\$160	\$400	\$150		0.00%

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
1001151203225	PHONE/INTERNET	\$305	\$550	\$295	\$380	\$500		-9.09%
1001151203230	POSTAGE	\$735	\$600	\$416	\$697	\$600		0.00%
1001151203231	COMPUTERS	\$95	\$100	\$519	\$550	\$100		0.00%
1001151203250	MISCELLANEOUS	\$86	\$50	\$0	\$100	\$50		0.00%
	TOTAL CLERK OF COURTS	\$46,588	\$48,173	\$35,496	\$48,917	\$50,415		4.66%
								#/N/A
1001151301232	LEGAL (VILLAGE PROSECUTOR)	\$14,734	\$17,000	\$11,879	\$15,350	\$17,000		0.00%
								#/N/A
								#/N/A
COMMUNITY SERVICE								
1001155190110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0		#/N/A
1001155190111	PART TIME WAGES	\$2,895	\$2,600	\$2,030	\$2,750	\$2,600		0.00%
1001155190120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#/N/A
1001155190122	FICA	\$180	\$170	\$126	\$170	\$170		0.00%
1001155190123	MEDICARE	\$42	\$35	\$29	\$40	\$35		0.00%
1001155190223	FUEL/OIL/PUMPS	\$112	\$150	\$165	\$198	\$150		0.00%
1001155190224	VEHICLE/BOAT MAINT/RPR	\$232	\$150	\$0	\$150	\$150		0.00%
1001155190250	MISCELLANEOUS	\$36	\$50	\$0	\$75	\$50		0.00%
	TOTAL COMMUNITY SERVICE	\$3,497	\$3,155	\$2,350	\$3,383	\$3,155		0.00%
								#/N/A
ELECTIONS								
1001251408111	PART TIME WAGES	\$6,481	\$2,500	\$1,727	\$1,800	\$3,700	18	48.00%
1001251408122	FICA	\$402	\$160	\$107	\$115	\$237		48.00%
1001251408123	MEDICARE	\$94	\$31	\$25	\$23	\$46		48.00%
1001251408208	EDUCATION/TRAINING	\$1,210	\$150	\$468	\$500	\$400		166.67%
1001251408215	OFFC EQUIP PURCH/RPR	\$13	\$100	\$256	\$256	\$300		200.00%
1001251408216	OFFICE SUPPLIES	\$92	\$100	\$671	\$700	\$1,300	19	1200.00%
1001251408229	ADVERTISING/CLASSIFIEDS	\$64	\$20	\$11	\$30	\$60		200.00%
1001251408230	POSTAGE	\$271	\$100	\$0	\$190	\$350		250.00%
1001251408231	COMPUTERS	\$389	\$400	\$168	\$175	\$250		-37.50%
1001251408250	MISCELLANEOUS	\$1,037	\$150	\$187	\$200	\$300		100.00%
	TOTAL ELECTIONS	\$10,053	\$3,711	\$3,620	\$3,989	\$6,943		87.08%
								#/N/A
BUILDING INSPECTION								
1001352400110	FULL TIME WAGES	\$13,668	\$14,000	\$10,542	\$14,040	\$14,400		2.86%
1001352400111	PART TIME WAGES	\$14,347	\$0	\$0	\$0	\$0		#/N/A
1001352400120	RETIREMENT	\$3,519	\$1,610	\$1,273	\$1,643	\$1,656		2.86%
1001352400122	FICA	\$1,827	\$896	\$683	\$899	\$922		2.86%
1001352400123	MEDICARE	\$427	\$175	\$160	\$176	\$180		2.86%
1001352400130	HEALTH INS	\$5,799	\$6,297	\$3,903	\$5,799	\$5,100		-19.01%
1001352400132	DENTAL INS	\$282	\$280	\$149	\$150	\$0		-100.00%
1001352400134	LIFE INS	\$110	\$105	\$71	\$95	\$120		14.29%
1001352400136	DISABILITY INS	\$127	\$120	\$86	\$129	\$130		8.33%
1001352400138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0		#/N/A
1001352400208	EDUCATION/TRAINING	\$301	\$300	\$0	\$0	\$0		-100.00%
1001352400215	OFFC EQUIP PURCH/RPR	\$1,889	\$2,000	\$1,347	\$700	\$2,000		0.00%
1001352400216	OFFICE SUPPLIES	\$1,410	\$2,000	\$474	\$500	\$2,000		0.00%
1001352400217	OTHER PROFESSIONAL SERVICES	\$18,560	\$48,000	\$36,000	\$48,000	\$48,000	20	0.00%
1001352400225	PHONE/INTERNET	\$492	\$400	\$289	\$400	\$400		0.00%
1001352400230	POSTAGE	\$150	\$500	\$19	\$25	\$50		-90.00%
1001352400231	COMPUTERS	\$338	\$200	\$1,248	\$1,250	\$200		0.00%
1001352400250	MISCELLANEOUS	\$3,956	\$50	\$0	\$0	\$50		0.00%
1001352400264	INS-PADDOCK LAKE	\$2,279	\$0	\$0	\$0	\$0		#/N/A
1001352400266	RECORDING FEES	\$0	\$50	\$0	\$0	\$50		0.00%
1001352400283	CAR ALLOWANCE	\$660	\$0	\$0	\$0	\$0		#/N/A
	TOTAL BUILDING INSPECTION	\$70,141	\$76,983	\$56,244	\$73,805	\$75,258		-2.24%
								#/N/A
1001458100237	PUBLIC INDEBTEDNESS	\$1,414,345	\$397,482	\$1,027,135	\$987,842	\$430,982	21	8.43%
1001458100253	DEBT AVOIDANCE/RESERVE					\$45,000	22	
	TOTAL DEBT/RESERVE	\$1,414,345	\$397,482	\$1,027,135	\$987,842	\$475,982		19.75%
								#/N/A
1001555110234	LIBRARY	\$232,690	\$247,016	\$205,847	\$232,690	\$251,215	23	1.70%
	TOTAL GENERAL ADMINISTRATION	\$2,414,007	\$1,432,598	\$1,776,627	\$1,971,568	\$1,455,349		1.59%

Village of Twin Lakes
2010 Annual Budget
Administrative Notes
DEPARTMENT OF PUBLIC WORKS

1. The 2009 expenditures in this line included the cost of shoreline improvements at the Indian Point leased property. In 2010, no such improvements are anticipated.
2. This line reflected the anticipated high cost of fuel and related expenses in 2009. While prices are higher, they are not expected to reach the extraordinary prices seen two summers ago. The amount in the line has been adjusted to reflect the current and anticipated pricing.
3. The annual road improvement program is shown in this line (\$104,000) along with the associated engineering (\$6,000) as well as crack sealing and other maintenance (\$8,000). Due to continued budget constraints, the paving program remains reduced. Staff will be pursuing other methods of road maintenance, including the possibility of additional work by Village Staff, as a means to provide quality road maintenance at reduced prices.
4. This line accounts for the annual permit the Village must receive from the State for the discharge of Storm Water.
5. The 2009 figure in this line is reflective of improvements made to the foot bridge over the channel between Rosebud Avenue and Bay View Avenue.
6. As part of cost reduction measures during the Village's annual budget process, the mosquito spraying program was reduced to an every other week application. The cost of chemicals has been accordingly reduced.
7. The price of salt through the State contract increased significantly for the 2009/2010 season (2009 = \$37/ton; 2010 = \$56/ton). Annually, the Village uses approximately 1200 tons of salt. The Village has a full salt bin and this line reflects the anticipated purchase of the balance of this season's salt needs as well as the stocking of the salt dome for the 2010/2011 season.
8. The 2009 amount in this line is reflective of the unanticipated purchase of a replacement Loader. No capital purchases are anticipated for 2010.
9. The 2009 figure reflects the Sunset Beach Park redevelopment costs, which were shared with the Lake District. The Village covered the cost of removal of the sea wall and the installation of the new play equipment. The Lake District paid the cost of shoreline and land improvements. The 2010 funds provide for the redevelopment of the tennis courts at West Side Park, including the repair of the asphalt base and installation of a new court surface using composite tiles. This cost is anticipated to be funded through capital borrowing.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
PUBLIC WORKS								#/N/A
STREETS & ROADS								#/N/A
1002053311110	FULL TIME WAGES	\$155,336	\$151,800	\$105,270	\$131,149	\$154,815		1.99%
1002053311111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#/N/A
1002053311112	TEMP EMPLOYMENT	\$2,214	\$1,100	\$2,164	\$2,710	\$1,100		0.00%
1002053311114	OVERTIME 1.5	\$13,523	\$5,600	\$4,505	\$9,000	\$5,600		0.00%
1002053311115	OVERTIME 2.0	\$5,878	\$1,500	\$1,159	\$4,000	\$1,500		0.00%
1002053311120	RETIREMENT	\$20,115	\$18,274	\$15,105	\$18,000	\$18,735		2.53%
1002053311122	FICA	\$10,786	\$10,170	\$8,255	\$10,000	\$9,600		-5.60%
1002053311123	MEDICARE	\$2,523	\$1,986	\$1,929	\$2,500	\$2,245		13.03%
1002053311124	LONGEVITY	\$1,470	\$1,470	\$0	\$1,470	\$1,470		0.00%
1002053311128	EDUCATION/CERT INCENTIVE	\$1,500	\$1,500	\$0	\$1,500	\$1,500		0.00%
1002053311130	HEALTH INS	\$41,990	\$45,850	\$25,826	\$42,227	\$37,155		-18.96%
1002053311132	DENTAL INS	\$2,835	\$3,070	\$1,367	\$1,367	\$0		-100.00%
1002053311134	LIFE INS	\$301	\$300	\$224	\$305	\$320		6.67%
1002053311136	DISABILITY INS	\$1,348	\$1,610	\$843	\$1,260	\$1,235		-23.29%
1002053311138	SELF FUNDING	\$1,415	\$3,000	\$777	\$2,000	\$3,000		0.00%
1002053311208	EDUCATION/TRAINING	\$0	\$500	\$0	\$0	\$500		0.00%
1002053311217	OTHER PROFESSIONAL SERVICES	\$380	\$1,000	\$8,970	\$8,970	\$1,000	1	0.00%
1002053311221	RADIO EQUIP/PAGERS	(\$149)	\$500	(\$70)	\$500	\$500		0.00%
1002053311222	VEHICLE EQUIP	\$3,603	\$1,000	\$425	\$1,500	\$1,000		0.00%
1002053311223	FUEL/OIL/PUMPS	\$26,164	\$35,000	\$11,191	\$15,200	\$25,000	2	-28.57%
1002053311224	VEHICLE/BOAT MAINT/RPR	\$24,315	\$15,000	\$10,704	\$14,000	\$15,000		0.00%
1002053311231	COMPUTERS	\$591	\$500	\$1,845	\$2,500	\$500		0.00%
1002053311243	SMALL EQUIPMENT/PARTS	\$1,856	\$1,500	\$1,279	\$2,500	\$1,500		0.00%
1002053311244	ROAD MAINT	\$282,648	\$118,000	\$22,793	\$130,000	\$118,000	3	0.00%
1002053311245	STREET SIGNS	\$1,701	\$1,000	\$984	\$1,275	\$1,000		0.00%
1002053311246	PLOW DAMAGE	\$95	\$250	\$1,809	\$2,900	\$250		0.00%
1002053311247	FEES/BONDING FEES	\$500	\$500	\$500	\$500	\$500	4	0.00%
1002053311250	MISCELLANEOUS	\$350	\$250	\$41	\$49	\$250		0.00%
1002053311261	SIDEWALK REPAIR	\$0	\$0	\$878	\$2,750	\$0	5	#/N/A
1002053311267	CHEMICALS	\$13,628	\$10,000	\$7,154	\$7,154	\$5,000	6	-50.00%
1002053311501	INS-LIABILITY	\$18,484	\$15,500	\$14,222	\$25,662	\$17,555		13.26%
1002053311502	INS-LGPIF	\$6,137	\$6,500	\$5,227	\$5,227	\$2,620		-59.69%
1002053311503	STORAGE TANKS	\$490	\$490	\$0	\$561	\$565		15.31%
	TOTAL STREETS AND ROADS	\$642,027	\$454,719	\$255,376	\$448,736	\$429,015		-5.65%
SALT DOME								#/N/A
1002053312203	BLDG MAINT/COSTS	\$2,603	\$100	\$0	\$0	\$100		0.00%
1002053312248	SALT EXPENSES	\$71,682	\$40,000	\$14,051	\$37,000	\$62,000	7	55.00%
	TOTAL SALT DOME	\$74,285	\$40,100	\$14,051	\$37,000	\$62,100		54.86%
1002053313258	CAPITAL OUTLAY	\$47,075	\$0	\$114,750	\$114,750	\$0	8	
MAINTENANCE BUILDING								#/N/A
1002053317203	BLDG MAINT/COSTS	\$1,301	\$800	\$657	\$788	\$800		0.00%
1002053317206	BOTTLED WATER	\$175	\$200	\$94	\$155	\$200		0.00%
1002053317207	ELEC/HTNG/SWR/PAT'S SAN	\$10,010	\$10,000	\$5,624	\$9,500	\$10,000		0.00%
1002053317215	OFFC EQUIP PURCH/RPR	\$4	\$100	\$167	\$200	\$100		0.00%
1002053317216	OFFICE SUPPLIES	\$217	\$150	\$0	\$100	\$150		0.00%
1002053317217	OTHER PROFESSIONAL SERVICES	\$210	\$100	\$74	\$350	\$100		0.00%
1002053317225	PHONE/INTERNET	\$970	\$900	\$738	\$1,300	\$900		0.00%
1002053317226	UNIFORM EXPENSE	\$1,125	\$800	\$513	\$616	\$800		0.00%
1002053317230	POSTAGE	\$250	\$100	\$148	\$178	\$100		0.00%
1002053317243	SMALL EQUIPMENT/PARTS	\$897	\$500	\$530	\$636	\$500		0.00%
1002053317247	FEES/BONDING FEES	\$150	\$100	\$216	\$216	\$225		125.00%
1002053317250	MISCELLANEOUS	\$814	\$250	\$570	\$700	\$250		0.00%
1002053317267	CHEMICALS	\$1,116	\$800	\$0	\$0	\$800		0.00%
	TOTAL MAINTENANCE BUILDING	\$17,239	\$14,800	\$9,331	\$14,739	\$14,925		0.84%
1002153420249	STREETLIGHTS	\$51,866	\$52,000	\$33,923	\$51,800	\$52,000		0.00%
WEEDS & LAKE WEEDS								#/N/A
1002353642110	FULL TIME WAGES	\$5,331	\$4,300	\$4,206	\$5,350	\$4,365		1.51%
1002353642111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#/N/A
1002353642112	TEMP EMPLOYMENT	\$1,089	\$650	\$804	\$1,089	\$650		0.00%
1002353642120	RETIREMENT	\$533	\$495	\$484	\$626	\$502		1.51%
1002353642122	FICA	\$341	\$385	\$309	\$347	\$385		0.00%
1002353642123	MEDICARE	\$80	\$85	\$72	\$81	\$85		0.00%
1002353642130	HEALTH INS	\$1,252	\$1,295	\$1,127	\$1,252	\$1,040		-19.69%
1002353642132	DENTAL INS	\$85	\$115	\$60	\$60	\$0		-100.00%
1002353642134	LIFE INS	\$9	\$5	\$10	\$14	\$15		200.00%

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
1002353642136	DISABILITY INS	\$41	\$53	\$37	\$55	\$55		3.77%
1002353642138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0		#N/A
1002353642217	OTHER PROFESSIONAL SERVICES	\$1,820	\$500	\$1,500	\$2,500	\$500		0.00%
1002353642224	VEHICLE/BOAT MAINT/RPR	\$26	\$50	\$0	\$0	\$50		0.00%
1002353642230	POSTAGE	\$44	\$100	\$31	\$40	\$50		-50.00%
1002353642250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
	TOTAL WEEDS & LAKE WEEDS	\$10,651	\$8,033	\$8,640	\$11,414	\$7,697		-4.18%
CEMETERY								#N/A
1002454910110	FULL TIME WAGES	\$3,702	\$4,300	\$2,179	\$3,943	\$4,365		1.51%
1002454910111	PART TIME WAGES	\$75	\$100	\$0	\$50	\$0		-100.00%
1002454910112	TEMP EMPLOYMENT	\$1,053	\$1,000	\$877	\$1,053	\$1,000		0.00%
1002454910120	RETIREMENT	\$422	\$495	\$253	\$461	\$502		1.51%
1002454910122	FICA	\$281	\$380	\$190	\$315	\$380		0.00%
1002454910123	MEDICARE	\$66	\$85	\$44	\$71	\$85		0.00%
1002454910130	HEALTH INS	\$1,033	\$1,295	\$908	\$1,033	\$1,040		-19.69%
1002454910132	DENTAL INS	\$70	\$100	\$48	\$48	\$0		-100.00%
1002454910134	LIFE INS	\$8	\$10	\$8	\$11	\$11		10.00%
1002454910136	DISABILITY INS	\$34	\$53	\$30	\$45	\$45		-15.09%
1002454910203	BLDG MAINT/COSTS	\$0	\$300	\$0	\$40	\$300		0.00%
1002454910223	FUEL/OIL/PUMPS	\$1,046	\$440	\$228	\$300	\$440		0.00%
1002454910243	SMALL EQUIPMENT/PARTS	\$903	\$500	\$511	\$700	\$500		0.00%
1002454910250	MISCELLANEOUS	\$347	\$250	\$138	\$166	\$250		0.00%
	TOTAL CEMETERY	\$9,040	\$9,308	\$5,414	\$8,236	\$8,918		-4.19%
PARKS								#N/A
1002555200110	FULL TIME WAGES	\$17,663	\$19,250	\$11,445	\$17,000	\$19,625		1.95%
1002555200111	PART TIME WAGES	\$1,438	\$1,500	\$500	\$925	\$0		-100.00%
1002555200112	TEMP EMPLOYMENT	\$5,004	\$3,500	\$4,943	\$5,500	\$3,500		0.00%
1002555200120	RETIREMENT	\$2,055	\$2,214	\$1,316	\$1,989	\$2,257		1.95%
1002555200122	FICA	\$1,448	\$1,405	\$1,036	\$1,433	\$1,405		0.00%
1002555200123	MEDICARE	\$339	\$315	\$242	\$321	\$315		0.00%
1002555200130	HEALTH INS	\$5,570	\$5,810	\$4,472	\$5,570	\$4,675		-19.54%
1002555200132	DENTAL INS	\$376	\$520	\$237	\$237	\$0		-100.00%
1002555200134	LIFE INS	\$39	\$40	\$39	\$53	\$55		37.50%
1002555200136	DISABILITY INS	\$183	\$228	\$146	\$218	\$220		-3.51%
1002555200203	BLDG MAINT/COSTS	\$161	\$1,000	\$552	\$300	\$1,000		0.00%
1002555200207	ELEC/HTNG/SWR/PAT'S SAN	\$11,694	\$10,000	\$6,666	\$9,500	\$10,000		0.00%
1002555200214	PARK EQUIP/MAINTENANCE	\$9,879	\$2,000	\$47	\$1,500	\$2,000		0.00%
1002555200223	FUEL/OIL/PUMPS	\$2,374	\$3,000	\$1,077	\$1,292	\$3,000		0.00%
1002555200225	PHONE/INTERNET	\$0	\$0	\$0	\$0	\$0		#N/A
1002555200230	POSTAGE	\$103	\$50	\$2	\$2	\$50		0.00%
1002555200243	SMALL EQUIPMENT/PARTS	\$792	\$800	\$2,256	\$2,750	\$800		0.00%
1002555200250	MISCELLANEOUS	\$2,330	\$0	\$0	\$0	\$0		#N/A
1002555200252	RAMP	\$0	\$500	\$50	\$850	\$500		0.00%
1002555200258	CAPITAL OUTLAY	\$416	\$0	\$3,545	\$17,755	\$65,000	9	#N/A
1002555200267	CHEMICALS	\$674	\$750	\$624	\$748	\$750		0.00%
1002555200281	LAUNCHING PIER	\$1,871	\$500	\$0	\$0	\$500		0.00%
1002555200285	PARK MAINT/REPAIR	\$2,382	\$2,000	\$9,369	\$11,243	\$2,000		0.00%
	TOTAL PARKS	\$66,791	\$55,382	\$48,564	\$79,187	\$117,652		112.44%
RECREATION								#N/A
1002655302110	FULL TIME WAGES	\$9,017	\$8,550	\$7,326	\$9,500	\$8,725		2.05%
1002655302112	TEMP EMPLOYMENT	\$0	\$250	\$64	\$65	\$250		0.00%
1002655302120	RETIREMENT	\$1,029	\$983	\$843	\$1,112	\$1,003		2.05%
1002655302122	FICA	\$497	\$563	\$439	\$525	\$574		1.99%
1002655302123	MEDICARE	\$116	\$110	\$103	\$120	\$112		1.99%
1002655302130	HEALTH INS	\$2,487	\$2,585	\$2,227	\$2,487	\$2,080		-19.54%
1002655302132	DENTAL INS	\$168	\$355	\$118	\$118	\$0		-100.00%
1002655302134	LIFE INS	\$17	\$18	\$19	\$26	\$30		66.67%
1002655302136	DISABILITY INS	\$82	\$74	\$73	\$109	\$110		48.65%
1002655302225	PHONE/INTERNET	\$0	\$0	\$0	\$0	\$0		#N/A
1002655302250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
1002655302254	FLAGS/BANNER/DECOR	\$1,058	\$600	\$1,625	\$2,000	\$600		0.00%
	TOTAL RECREATION	\$14,471	\$14,088	\$12,837	\$16,061	\$13,485		-4.28%
	TOTAL PUBLIC WORKS	\$933,445	\$648,430	\$502,886	\$781,922	\$705,792		8.85%

Village of Twin Lakes
2010 Annual Budget
Administrative Notes
DEPARTMENT OF PUBLIC SAFETY

1. Police Department wages account for a full compliment of staff in each of the positions including the new Lieutenant Positions created by the Village Board in 2009, an adjustment to the Chief's salary and 25% of the wages for the Court Clerk to reflect the amount of time allocated in that position for assistance to the Police Department for general administration. This line does not include any additional Police Officers.
2. This line reflects the reduced part time employee costs due to the elimination of the Part Time Lieutenant position. The line includes the use of part time staff to for patrol and dispatch duties.
3. The overtime budget has been reduced to reflect the creation of the Lieutenant position and the elimination of overtime for this segment of the staff. Additionally, the Village continues to manage the use of overtime carefully.
4. This line does not reflect any patrol vehicle purchases in 2010 due to the recent fleet updates. This line includes the purchase of two replacement digital cameras for Patrol vehicles (\$12,000) and upgrades to the door locks in the secure area of the Police Department (\$6,000). These items are expected to be funded through capital borrowing. The 2009 expenditures include the purchase of a new squad for road duty and a used vehicle for the Chief's use as well as the purchase of the motorcycle for patrol use.
5. This line reflects the Fire Departments purchase of new or replacement equipment including five voice amplifiers for air packs (\$1,500), three sets of replacement turnout gear (\$6,000), and 6 replacement tires for apparatus (\$2,700). Due to their long lives, these items are projected for funding through capital borrowing.
6. This line includes the proposed purchase of a replacement for the Fire Department's ladder truck, which is a first response vehicle. The current ladder truck is at the end of its certification period and is no longer allowed as a first response vehicle. Current estimates for the replacement vehicle do not exceed \$675,000 and are likely to be lower when the final purchase is made. This is anticipated to be funded through capital borrowing.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
PUBLIC SAFETY								#/N/A
POLICE COMMISSION								#/N/A
1003052103111	PART TIME WAGES	\$1,125	\$500	\$0	\$500	\$0		-100.00%
1003052103122	FICA	\$70	\$32	\$0	\$75	\$32		0.00%
1003052103123	MEDICARE	\$16	\$7	\$0	\$17	\$7		0.00%
1003052103232	LEGAL	\$0	\$1,000	\$0	\$0	\$1,000		0.00%
1003052103250	MISCELLANEOUS	\$418	\$500	\$420	\$500	\$500		0.00%
	TOTAL POLICE COMMISSION	\$1,629	\$2,039	\$420	\$1,092	\$1,539		-24.52%
POLICE DEPARTMENT								#/N/A
1003152111110	FULL TIME WAGES	\$847,387	\$853,000	\$630,110	\$831,100	\$909,700	1	6.65%
1003152111111	PART TIME WAGES	\$99,003	\$113,000	\$55,314	\$91,972	\$92,800	2	-17.88%
1003152111112	TEMP EMPLOYMENT	\$74	\$0	\$11,474	\$0	\$0		#/N/A
1003152111114	OVERTIME 1.5	\$72,235	\$70,000	\$43,066	\$51,679	\$54,200	3	-22.57%
1003152111120	RETIREMENT	\$142,132	\$149,184	\$111,028	\$140,364	\$153,000		2.56%
1003152111122	FICA	\$63,734	\$60,900	\$49,436	\$62,500	\$63,500		4.27%
1003152111123	MEDICARE	\$14,906	\$14,200	\$11,561	\$13,400	\$14,900		4.93%
1003152111124	LONGEVITY	\$2,735	\$2,735	\$0	\$2,735	\$2,290		-16.27%
1003152111126	ALT INS INCENTIVE	\$2,400	\$1,200	\$0	\$1,200	\$1,200		0.00%
1003152111128	EDUCATION/CERT INCENTIVE	\$7,500	\$6,000	\$1,500	\$9,750	\$8,250		37.50%
1003152111130	HEALTH INS	\$139,959	\$165,900	\$112,034	\$137,600	\$137,940		-16.85%
1003152111132	DENTAL INS	\$10,213	\$12,000	\$6,932	\$7,025	\$0		-100.00%
1003152111134	LIFE INS	\$1,734	\$1,600	\$1,376	\$1,850	\$1,465		-8.44%
1003152111136	DISABILITY INS	\$7,201	\$6,400	\$5,696	\$7,742	\$7,685		20.08%
1003152111138	SELF FUNDING	\$13,619	\$15,000	\$10,171	\$14,000	\$15,000		0.00%
1003152111140	UNIFORM ALLOWANCE	\$12,000	\$14,800	\$6,825	\$14,800	\$15,200		2.70%
1003152111201	ANIMAL FUND	\$94	\$750	\$44	\$100	\$700		-6.67%
1003152111203	BLDG MAINT/COSTS	\$20,282	\$12,500	\$13,302	\$20,000	\$18,500		48.00%
1003152111204	CITIZEN PROGRAMS	\$0	\$0	\$0	\$0	\$0		#/N/A
1003152111205	CRIME STOPPERS	\$0	\$400	\$0	\$0	\$400		0.00%
1003152111206	CULLIGAN WATER	\$604	\$800	\$455	\$635	\$800		0.00%
1003152111207	ELEC/HTG/SWR/PAT'S SAN	\$22,388	\$18,300	\$14,604	\$18,600	\$18,850		3.01%
1003152111208	EDUCATION/TRAINING	\$6,835	\$6,000	\$3,693	\$5,500	\$6,000		0.00%
1003152111209	FILM/CAMERA EXP	\$58	\$500	\$24	\$25	\$500		0.00%
1003152111210	FIREARMS/SUPPLIES	\$1,963	\$2,000	\$0	\$1,000	\$2,000		0.00%
1003152111211	GREAT PROGRAM	\$0	\$0	\$0	\$0	\$0		#/N/A
1003152111212	JAIL COSTS	\$53	\$200	\$698	\$5	\$50		-75.00%
1003152111213	MEDICAL/HOSPITAL	\$1,318	\$800	\$666	\$750	\$800		0.00%
1003152111215	OFFC EQUIP PURCH/RPR	\$3,054	\$4,600	\$2,998	\$4,200	\$4,500		-2.17%
1003152111216	OFFICE SUPPLIES	\$4,932	\$4,500	\$1,637	\$2,900	\$3,500		-22.22%
1003152111217	OTHER PROFESSIONAL SERVICES	\$12,017	\$9,000	\$6,616	\$7,200	\$8,000		-11.11%
1003152111219	PROFILE EVALUATION	\$20	\$0	\$0	\$0	\$0		#/N/A
1003152111220	SUBSCRIPTION/DUES	\$590	\$400	\$245	\$400	\$400		0.00%
1003152111221	RADIO EQUIP/PAGERS	\$2,961	\$2,000	\$20	\$500	\$1,000		-50.00%
1003152111222	VEHICLE EQUIP	\$1,874	\$4,200	\$1,837	\$3,600	\$4,000		-4.76%
1003152111223	FUEL/OIL/PUMPS	\$35,187	\$32,000	\$19,883	\$29,000	\$28,000		-12.50%
1003152111224	VEHICLE/BOAT MAINT/RPR	\$8,000	\$6,200	\$9,102	\$12,000	\$8,500		37.10%
1003152111225	PHONE/INTERNET	\$8,271	\$8,600	\$5,571	\$7,500	\$7,500		-12.79%
1003152111226	UNIFORM INITIAL ISSUE EXPENSE	\$1,659	\$1,000	\$253	\$255	\$1,000		0.00%
1003152111227	VEHICLE SEIZURES	\$0	\$250	\$0	\$0	\$250		0.00%
1003152111229	ADVERTISING/CLASSIFIEDS	\$0	\$300	\$0	\$300	\$300		0.00%
1003152111230	POSTAGE	\$1,262	\$1,500	\$685	\$925	\$1,500		0.00%
1003152111231	COMPUTERS	\$13,308	\$8,500	\$14,842	\$16,200	\$9,000		5.88%
1003152111232	LEGAL	\$6,745	\$3,000	\$8,192	\$15,000	\$3,000		0.00%
1003152111243	SMALL EQUIP/PARTS	\$212	\$500	\$37	\$40	\$500		0.00%
1003152111250	MISCELLANEOUS	(\$22)	\$200	\$146	\$146	\$200		0.00%
1003152111501	INS-LIABILITY	\$44,964	\$40,000	\$23,498	\$50,000	\$40,265		0.66%
1003152111502	INS-LGPIF	\$2,522	\$2,500	\$2,323	\$2,500	\$1,236		-50.56%
1003152111503	STORAGE TANKS	\$490	\$490	\$0	\$561	\$565		15.31%
1003152114258	CAPITAL OUTLAY	\$54,323	\$58,000	\$32,080	\$40,500	\$18,000	4	-68.97%
	TOTAL POLICE DEPARTMENT	\$1,692,796	\$1,715,909	\$1,219,974	\$1,628,059	\$1,666,946		-2.85%
NEIGHBORHOOD WATCH								#/N/A
1003152112216	OFFICE SUPPLIES	\$0	\$100	\$0	\$0	\$100		0.00%
1003152112230	POSTAGE	\$0	\$100	\$0	\$0	\$100		0.00%
1003152112250	MISCELLANEOUS	\$0	\$300	\$0	\$0	\$300		0.00%
	TOTAL NEIGHBORHOOD WATCH	\$0	\$500	\$0	\$0	\$500		0.00%
PD - PUBLIC WORKS								#/N/A
1003152113110	FULL TIME WAGES	\$2,259	\$2,000	\$700	\$1,000	\$2,000		0.00%
1003152113111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#/N/A
1003152113112	TEMP EMPLOYMENT	\$333	\$200	\$328	\$328	\$200		0.00%
1003152113120	RETIREMENT	\$261	\$230	\$83	\$110	\$230		0.00%

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
1003152113122	FICA	\$155	\$150	\$65	\$100	\$150		0.00%
1003152113123	MEDICARE	\$36	\$40	\$15	\$50	\$40		0.00%
	TOTAL PD - PUBLIC WORKS	\$3,044	\$2,620	\$1,191	\$1,588	\$2,620		0.00%
WATER PATROL								
1003255304110	FULL TIME WAGES	\$4,366	\$2,500	\$823	\$1,000	\$2,500		0.00%
1003255304111	PART TIME WAGES	\$794	\$500	\$0	\$794	\$0		-100.00%
1003255304112	TEMP EMPLOYMENT	\$19,999	\$23,500	\$2,268	\$19,999	\$23,500		0.00%
1003255304114	OVERTIME 1.5	\$1,073	\$3,000	\$976	\$1,000	\$3,000		0.00%
1003255304120	RETIREMENT	\$743	\$388	\$199	\$200	\$400		3.23%
1003255304122	FICA	\$1,618	\$2,000	\$840	\$900	\$2,000		0.00%
1003255304123	MEDICARE	\$378	\$500	\$196	\$205	\$500		0.00%
1003255304130	HEALTH INS	\$694	\$500	\$953	\$1,050	\$500		0.00%
1003255304132	DENTAL INS	\$35	\$50	\$36	\$35	\$0		-100.00%
1003255304134	LIFE INS	\$0	\$4	\$0	\$0	\$4		0.00%
1003255304136	DISABILITY INS	\$24	\$32	\$31	\$40	\$45		40.63%
1003255304138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0		#N/A
1003255304208	EDUCATION/TRAINING	\$221	\$500	\$0	\$0	\$500		0.00%
1003255304213	MEDICAL/HOSPITAL	\$0	\$500	\$305	\$366	\$500		0.00%
1003255304217	OTHER PROFESSIONAL SERVICES	\$530	\$2,000	\$110	\$132	\$2,000		0.00%
1003255304221	RADIO EQUIP/PAGERS	\$0	\$300	\$0	\$0	\$300		0.00%
1003255304222	VEHICLE EQUIPMENT	\$41	\$250	\$97	\$116	\$250		0.00%
1003255304223	FUEL/OIL/PUMPS	\$1,283	\$1,000	\$332	\$398	\$1,000		0.00%
1003255304224	VEHICLE/BOAT MAINT/RPR	\$1,148	\$1,200	\$942	\$1,300	\$1,200		0.00%
1003255304226	UNIFORM ALLOWANCE	\$400	\$500	\$0	\$0	\$500		0.00%
1003255304229	ADVERTISING/CLASSIFIEDS	\$0	\$100	\$0	\$0	\$100		0.00%
1003255304250	MISCELLANEOUS	\$0	\$0	\$30	\$36	\$0		#N/A
	TOTAL WATER PATROL	\$33,347	\$39,324	\$8,138	\$27,572	\$38,799		-1.33%
FIRE DEPARTMENT								
1003352200111	PART TIME WAGES	\$2,626	\$3,500	\$1,508	\$3,000	\$3,500		0.00%
1003352200122	FICA	\$163	\$225	\$94	\$163	\$225		0.00%
1003352200123	MEDICARE	\$38	\$35	\$22	\$36	\$35		0.00%
1003352200204	CITIZEN PROGRAMS	\$1,046	\$500	\$0	\$541	\$500		0.00%
1003352200207	ELEC/HTNG/SWR/PAT'S SAN	\$12,055	\$10,500	\$6,719	\$8,063	\$10,500		0.00%
1003352200208	EDUCATION/TRAINING	\$740	\$2,500	\$1,397	\$2,751	\$2,500		0.00%
1003352200213	MEDICAL/HOSPITAL	\$1,379	\$1,500	\$1,624	\$1,800	\$1,500		0.00%
1003352200217	OTHER PROFESSIONAL SERVICES	\$123	\$500	\$470	\$564	\$500		0.00%
1003352200218	FD- NEW EQUIPMENT	\$7,745	\$6,000	\$3,533	\$4,240	\$5,000		-16.67%
1003352200220	SUBSCRIPTIONS/DUES	\$150	\$250	\$0	\$250	\$250		0.00%
1003352200221	RADIO EQUIP/PAGERS	\$8,752	\$6,000	\$2,254	\$2,705	\$3,000		-50.00%
1003352200223	FUEL/OIL/PUMPS	\$6,657	\$3,000	\$3,697	\$5,000	\$5,500		83.33%
1003352200224	VEHICLE/BOAT MAINT/RPR	\$14,046	\$25,000	\$17,797	\$24,000	\$25,000		0.00%
1003352200225	PHONE/INTERNET	\$1,571	\$2,500	\$1,337	\$1,800	\$2,000		-20.00%
1003352200243	SMALL EQUIP/PARTS	\$3,570	\$5,500	\$2,155	\$2,600	\$5,500		0.00%
1003352200250	MISCELLANEOUS	\$67	\$500	\$62	\$150	\$500		0.00%
1003352200257	REALLOCATIONS	\$0	\$0	\$0	\$0	\$0		#N/A
1003352200259	SALARY COMPENSATION	\$38,995	\$35,000	\$17,500	\$35,000	\$35,000		0.00%
1003352200284	LENGTH OF SVC PROG	\$0	\$0	\$0	\$0	\$0		#N/A
1003352200501	INS-LIABILITY	\$16,865	\$19,000	\$14,874	\$19,618	\$11,050		-41.84%
1003352200502	INS-LGPIF	\$7,585	\$11,000	\$7,581	\$7,600	\$3,757		-65.85%
1003352200503	STORAGE TANKS	\$490	\$490	\$0	\$561	\$565		15.31%
1003352202218	CAPITAL OUTLAY NEW EQUIPMENT	\$32,154	\$0	\$0	\$0	\$10,200	5	#N/A
1003352202258	CAPITAL OUTLAY	\$230,751	\$32,000	\$33,321	\$33,800	\$675,000	6	2009.38%
	TOTAL FIRE DEPARTMENT	\$387,568	\$165,500	\$115,945	\$154,241	\$801,582		384.34%
RESCUE SQUAD								
1003452300223	FUEL/OIL /PUMPS	\$6,429	\$3,800	\$3,131	\$4,300	\$4,500		18.42%
1003452300235	DONATIONS	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000		0.00%
1003452300237	DEBT P&I (BUILDING LOAN)	\$31,694	\$31,700	\$31,694	\$31,694	\$0		-100.00%
1003452300250	MISCELLANEOUS	\$877	\$0	\$0	\$0	\$0		#N/A
1003452300501	INS-LIABILITY	\$363	\$800	\$1,815	\$5,190	\$4,160		420.00%
1003452300502	INS-LGPIF	\$1,974	\$3,600	\$2,117	\$3,300	\$942		-73.83%
1003452300503	STORAGE TANKS	\$0	\$0	\$0	\$561	\$565		#N/A
	TOTAL RESCUE SQUAD	\$64,337	\$62,900	\$61,757	\$68,045	\$33,167		-47.27%
	TOTAL PUBLIC SAFETY	\$2,182,721	\$1,988,792	\$1,407,425	\$1,880,597	\$2,545,153		27.97%
								#N/A
	TOTAL GENERAL FUND REVENUES	\$3,886,473	\$4,061,574	\$4,407,006	\$4,816,529	\$4,705,696		15.86%
	TOTAL GENERAL FUND EXPENSES	\$5,530,173	\$4,069,819	\$3,686,938	\$4,634,088	\$4,706,293		15.64%
	FUND SURPLUS(DEFICIT)	(\$1,643,700)	(\$8,245)	\$720,068	\$182,441	(\$597)		-92.75%

**Village of Twin Lakes
2010 Annual Budget
Administrative Notes
DEPARTMENT OF SANITATION**

1. This line accounts for the service charges placed on the annual tax bill for each of the Village's refuse and recycling customers. It is a separate fee and is not included in the Property Tax Levy.

This year, due to increases in costs and fees related to the Village's complete Refuse, Recycling, and Yard Waste collection program, the cost of the program will increase. However, the amounts listed below reflect a grant received from the State to support our recycling efforts (including yard waste).

Annual rates for Refuse and Recycling are as follows:

95 gallon container - \$156.50
65 gallon container - \$150.14
35 gallon container - \$143.78
Additional container - \$90
Commercial Service - \$274.93

2. The curbside collection refuse and recycling is handled by a private contractor, Veolia Environmental Services. The monthly cost for this service will increase in 2010 after changes in State-mandated fees increased causing a renegotiation of the contract price. The monthly charge for each collection made by the hauler is as follows: \$150.48 annually for 95 gallon totter service, \$144.12 for 65 gallon totter service, and \$137.76 for 35 gallon totter service.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
SANITATION FUND								#/N/A
SANITATION FUND REVENUES								#/N/A
6004043545000	RECYCLING GRANT	\$28,422	\$28,400	\$25,584	\$25,584	\$25,500		-10.21%
6004046420000	REFUSE/RECYCLING CHARGES	\$362,551	\$405,000	\$402,133	\$402,200	\$450,000	1	11.11%
6004046421000	PRIOR YEAR REFUSE/RECYCLING	\$19,974	\$7,000	\$20,774	\$25,600	\$10,000		42.86%
6004048112000	INTEREST ON TAXES CHARGED	(\$214)	\$0	\$0	\$0	\$0		#/N/A
	TOTAL SANITATION FUND REVENUES	\$410,733	\$440,400	\$448,491	\$453,384	\$485,500		10.24%
SANITATION FUND EXPENSES								#/N/A
6004053620250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#/N/A
6004053620255	GARBAGE/RECYCLING PAYMENT	\$272,096	\$284,700	\$195,055	\$307,000	\$316,800	2	11.28%
6004053635110	FULL TIME WAGES	\$15,392	\$15,000	\$12,712	\$15,000	\$15,265		1.77%
6004053635111	PART TIME WAGES	\$0	\$3,500	\$0	\$600	\$3,500		0.00%
6004053635112	TEMP EMPLOYMENT	\$324	\$500	\$198	\$225	\$500		0.00%
6004053635114	OVERTIME 1.5	\$0	\$0	\$0	\$0	\$0		#/N/A
6004053635115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0		#/N/A
6004053635120	RETIREMENT	\$1,747	\$1,700	\$1,462	\$1,710	\$1,800		5.88%
6004053635122	FICA	\$942	\$930	\$791	\$950	\$1,000		7.53%
6004053635123	MEDICARE	\$220	\$185	\$185	\$220	\$200		8.11%
6004053635130	HEALTH INS	\$4,266	\$4,525	\$3,662	\$4,266	\$3,665		-19.01%
6004053635132	DENTAL INS	\$288	\$285	\$194	\$194	\$0		-100.00%
6004053635134	LIFE INS	\$30	\$0	\$32	\$44	\$45		#/N/A
6004053635136	DISABILITY INS	\$141	\$150	\$119	\$250	\$180		20.00%
6004053635207	ELECTC/HTNG/SWR/PAT'S SAN	\$335	\$320	\$175	\$296	\$320		0.00%
6004053635217	OTHER PROFESSIONAL SERVICES	\$2,843	\$3,000	\$3,638	\$3,700	\$5,500		83.33%
6004053635223	FUEL/OIL/PUMPS	\$2,416	\$2,000	\$928	\$2,000	\$2,000		0.00%
6004053635224	VEHICLE/BOAT MAINT/RPR	\$9,623	\$7,500	\$4,058	\$5,500	\$7,000		-6.67%
6004053635243	SMALL EQUIP/PARTS	\$138	\$500	\$2,153	\$2,100	\$500		0.00%
6004053635250	MISCELLANEOUS	\$0	\$0	\$140	\$155	\$0		#/N/A
6004053635255	GARB/RECYCLING PYMNT	\$112,078	\$110,000	\$80,885	\$120,000	\$122,200	2	11.09%
6004053635285	ADMIN PYMNT TO GEN FUND	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		0.00%
	TOTAL SANITATION FUND EXPENSES	\$427,879	\$439,795	\$311,387	\$469,210	\$485,475		10.39%
	SANITATION FUND SURPLUS(DEFICIT)	(\$17,146)	\$605	\$137,104	(\$15,826)	\$25		

Village of Twin Lakes
2010 Annual Budget
Administrative Notes
LAUNCH/MARINA FUND

This fund is for the maintenance and operation of the Lake Elizabeth Marina and Boat Launch, which is jointly owned by the Village and the Wisconsin Department of Natural Resources but is managed by the Village.

1. This line reflects property taxes levied for a general obligation loan taken out to fund the improvements made to the parking lot and the marina at this facility.
2. This amount reflects the ongoing payments on the loan to purchase the property and the new payment on the loan referenced above. In addition, although the debt related to the purchase of the property is General Obligation debt, no tax levy will be necessary to pay the expense related to the land purchase loan and therefore, the Village Board will take action to officially abate the required tax levy.
3. In 2009, this line reflects the final costs associated with the upgrades occurring at the property. These include replacement of the boat launch, parking lot and marina pier as well as construction of bathrooms.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
LAUNCH/MARINA FUND								#N/A
800854111000	PROP TAX SETTLEMENT	\$0	\$0	\$0	\$0	\$40,240	1	
8008543522000	DNR GRANT PROCEEDS	\$72,000	\$72,000	\$0	\$72,000	\$0		-100.00%
8008546750000	BOAT RAMP FEES	\$12,224	\$12,500	\$15,619	\$15,800	\$15,000		20.00%
8008546751000	MARINA FEES	\$30,901	\$39,000	\$31,610	\$31,200	\$39,000		0.00%
8008548109000	INTEREST LGIP	\$3,214	\$2,500	\$218	\$250	\$100		-96.00%
8008548900000	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
8008549100000	LOAN PROCEEDS	\$400,000	\$0	\$0	\$0	\$0		#N/A
	TOTAL LAUNCH/MARINA FUND REVENUES	\$518,339	\$126,000	\$47,447	\$119,250	\$94,340		-25.13%
								#N/A
800855400110	FULL TIME WAGES	\$0	\$1,500	\$0	\$1,000	\$1,500		0.00%
800855400203	BLDG MAINT COST	\$508	\$500	\$0	\$0	\$500		0.00%
800855400207	ELEC/HTNG/SWR/PAT'S SAN	\$3,806	\$2,000	\$1,928	\$2,500	\$2,000		0.00%
800855400216	OFFICE SUPPLIES	\$202	\$0	\$57	\$850	\$0		#N/A
800855400217	OTHER PROFESSIONAL SERVICES	\$2,835	\$1,000	\$0	\$0	\$1,000		0.00%
800855400223	FUEL/OIL/PUMPS	\$0	\$100	\$0	\$0	\$100		0.00%
800855400224	VEHICLE/BOAT MAINT/RPR	\$0	\$0	\$0	\$0	\$0		#N/A
800855400232	LEGAL	\$0	\$1,300	\$0	\$0	\$1,300		0.00%
800855400237	DEBT SERVICE	\$269,347	\$32,000	\$77,644	\$39,293	\$83,815	2	161.92%
800855400239	ENGINEERING	\$32,049	\$1,300	\$2,398	\$2,500	\$0		-100.00%
800855400243	SMALL EQUIPMENT/PARTS	\$73	\$500	\$82	\$100	\$1,500		200.00%
800855400245	SIGNS	\$321	\$0	\$53	\$900	\$50		#N/A
800855400258	CAPITAL OUTLAY	\$0	\$250,000	\$72,669	\$161,610	\$0	3	-100.00%
800855400293	ADMIN PAYMENT TO GEN FUND	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		0.00%
800855400501	INS-LIABILITY	\$0	\$150	\$0	\$0	\$150		0.00%
800855400502	INS-LGPIF	\$31	\$0	\$98	\$98	\$50		
8008599999250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
	TOTAL LAUNCH/MARINA FUND EXPENSES	\$311,172	\$292,350	\$156,929	\$210,851	\$93,965		-67.86%
	TOTAL FUND SURPLUS(DEFICIT)	\$207,167	(\$166,350)	(\$109,482)	(\$91,601)	\$375		-100.23%
	Fund Balance Beginning of Fiscal Year	\$0	\$207,167		\$207,167	\$115,566		
	Change During Year	\$207,167	(\$166,350)		(\$91,601)	\$375		
	Fund Balance End of Fiscal Year	\$207,167	\$40,817		\$115,566	\$115,941		

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
CDBG HOUSING LOAN FUND								
CDBG REVENUES								
9009143581000	HOUSING GRANT	\$0	\$0	\$0	\$0	\$0		
9009148109150	INTEREST	\$69	\$0	\$12	\$15	\$20		
9009148900000	LOAN REPAYMENTS	\$16,318	\$0	\$0	\$0	\$0		
	TOTAL CDBG REVENUES	\$16,387	\$0	\$12	\$15	\$20		
CDBG EXPENSES								
9009157710201	HOUSING LOANS	\$0	\$0	\$0	\$0	\$0		
9009157710247	ADMINISTRATIVE	\$0	\$0	\$0	\$0	\$0		
	TOTAL CDBG EXPENSES	\$0	\$0	\$0	\$0	\$0		
	FUND SURPLUS(DEFICIT)	\$16,387	\$0	\$12	\$15	\$20		
	Fund Balance Beginning of Fiscal Year	\$0	\$16,387		\$16,387	\$16,402		
	Change During Year	\$16,387	\$0		\$15	\$20		
	Fund Balance End of Fiscal Year	\$16,387	\$16,387		\$16,402	\$16,422		

This Housing Loan Fund is provided by a Community Development Block Grant and is administered to benefit low and moderate income households. It provides no-interest loans to homeowners in this demographic to make certain, qualifying improvements to their houses. The loans are not repaid until the property is sold. Funds are also available to certain landlords who commit to providing housing to this demographic.

Village of Twin Lakes
2010 Annual Budget
Administrative Notes
SEWER UTILITY

1. This line accounts for the quarterly charges assessed to sewer system users to support treatment and maintenance operations. The amount was increased for 2010 to prepare for debt service coming in 2011 related to the Lift Station and Force Main Rehabilitation Project. Each single family residence is charged \$90 per quarter (\$360 annually), which comprises a \$12 administrative fee and a \$78 unit charge. Businesses and multi family buildings are charged the administrative fee plus multiple unit charges based on the number of residential units or other factors related to wastewater generation. The annual unit cost is reduced by \$24 for customers who chose to pay their entire annual bill when the first quarterly payment is due.
2. The Village accepts and treats wastewater collected by private contractors from septic tanks and holding tanks. The Village increased these rates effective April 2009 and now charges \$41.06 per 1,000 gallons of septic tank material and \$4.88 per 1,000 gallons of holding tank material.
3. A number of the Village's customers fail to pay their sewer bills in a timely basis. These charges are then placed on the subsequent year's property tax bill for the property. As such, this line accounts for charges collected through the property tax bill either by the Village or the County.
4. This line accounts for 21% of the wage expense for the Village Office Staff and the Village Board. As a matter of policy, the Sewer Fund pays a portion of these expenses to account for the work undertaken on behalf of the fund by these positions.
5. This line accounts for not only the health benefits of the Sewer Plant employees but the portion of other Village employees benefits that are charged to the Sewer Fund.
6. These lines provide funds for repairs to the collection system and to the plant. A recent series of significant repairs and pump replacements were undertaken in the collection system and at the plant. These activities not expected to continue due to the planned upgrades scheduled for the system in 2010.
7. In order to maintain the operations of the plant at the most efficient level, the Village continues to remove significant amounts of sludge material from the plant on an annual basis. Our hauler for this material has raised his rate by 20 percent. This is the first increase in this rate the Village has received in more than 15 years. Previous increases in this expense relate to increases in the amount of material disposed.
8. This line anticipates continuation of a program of cleaning the entire sewer collection system every five (5) years. In each of the years, approximately 1/5 of the 190,000 linear foot system will be cleaned and televised. In addition, funds are available for more regular cleaning of known problem areas.

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
SEWER FUND								
SEWER FUND REVENUES								
2006046410001	SWR CHARGES	\$1,121,315	\$985,000	\$865,540	\$985,000	\$1,060,000	1	7.61%
2006046410003	SWR PENALTIES	\$48,734	\$34,000	\$12,397	\$14,876	\$15,000		-55.88%
2006046410018	SWR SEPTAGE	\$170,454	\$130,000	\$121,533	\$160,000	\$160,000	2	23.08%
2006046410019	PRIOR SWR CHRGES	\$0	\$120,000	\$152,999	\$153,000	\$120,000	3	0.00%
2006046410020	PRIOR SWR PENALTIES/INT	\$0	\$12,000	\$15,193	\$15,200	\$12,000		0.00%
2006046410250	MISCELLANEOUS INCOME	\$332,761	\$0	\$1,037	\$6,100	\$0		#N/A
2006048109150	INTEREST	\$17,590	\$20,000	\$1,685	\$1,800	\$2,000		-90.00%
	TOTAL SEWER FUND REVENUES	\$1,690,854	\$1,301,000	\$1,170,384	\$1,335,976	\$1,369,000		5.23%
SEWER FUND EXPENSES								
2006053610017	SWR DEPRECIATION	\$237,890	\$0	\$0	\$0	\$0		#N/A
2006053610027	SWR REPLACEMENT	\$0	\$55,000	\$55,000	\$55,000	\$55,000		0.00%
2006053610106	SWR OFFICE WAGE	\$61,831	\$66,100	\$43,076	\$62,000	\$62,200	4	-5.90%
2006053610110	FULL TIME WAGES	\$171,990	\$173,180	\$122,938	\$159,819	\$178,400		3.01%
2006053610111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
2006053610112	TEMPORARY EMPLOYMENT	\$4,358	\$5,000	\$1,048	\$1,500	\$5,000		0.00%
2006053610114	OVERTIME 1.5	\$13,824	\$8,000	\$7,768	\$10,000	\$8,200		2.50%
2006053610115	OVERTIME 2.0	\$11,913	\$11,000	\$9,830	\$12,000	\$11,000		0.00%
2006053610120	RETIREMENT	\$28,255	\$30,219	\$22,508	\$28,527	\$30,397		0.59%
2006053610122	FICA	\$16,150	\$16,530	\$12,728	\$16,409	\$16,627		0.59%
2006053610123	MEDICARE	\$3,777	\$3,229	\$2,977	\$3,676	\$3,248		0.59%
2006053610124	LONGEVITY	\$302	\$230	\$0	\$230	\$570		147.83%
2006053610126	ALT INS INCENTIVE	\$252	\$504	\$0	\$504	\$504		0.00%
2006053610130	HEALTH INS	\$39,013	\$43,577	\$27,090	\$38,500	\$35,980	5	-17.43%
2006053610132	DENTAL INS	\$1,958	\$2,110	\$1,138	\$1,138	\$0		-100.00%
2006053610134	LIFE INS	\$700	\$555	\$581	\$792	\$875		57.66%
2006053610136	DISABILITY INS	\$1,832	\$1,720	\$1,372	\$2,044	\$2,020		17.44%
2006053610138	SELF FUNDING	\$1,463	\$1,000	\$957	\$1,200	\$1,000		0.00%
2006053610206	CULLIGAN WATER	\$106	\$115	\$107	\$142	\$135		17.39%
2006053610207	ELEC/HTNG/SWR/PAT'S SAN	\$111,118	\$110,000	\$67,662	\$100,000	\$110,000		0.00%
2006053610208	EDUCATION/TRAINING	\$1,353	\$1,500	\$1,098	\$1,900	\$1,600		6.67%
2006053610215	OFFC EQUIP PURCH/RPR	\$344	\$500	\$4	\$5	\$500		0.00%
2006053610216	OFFICE SUPPLIES	\$492	\$500	\$335	\$450	\$450		-10.00%
2006053610217	OTHER PROFESSIONAL SERVICES	\$9,559	\$6,300	\$3,451	\$4,600	\$5,500		-12.70%
2006053610221	RADIO EQUIP/PGRS	\$1,523	\$1,300	\$1,290	\$1,400	\$1,300		0.00%
2006053610222	VEHICLE EQUIP	\$20	\$80,000	\$27	\$80,200	\$0		-100.00%
2006053610223	FUEL/OIL/PUMPS	\$5,760	\$6,500	\$3,878	\$5,200	\$6,000		-7.69%
2006053610224	VEHICLE/BOAT MAINT/RPR	\$4,307	\$1,800	\$2,089	\$9,000	\$1,800		0.00%
2006053610225	PHONE/INTERNET	\$1,525	\$1,800	\$1,828	\$2,450	\$1,800		0.00%
2006053610226	UNIFORM EXPENSE	\$941	\$750	\$376	\$800	\$750		0.00%
2006053610229	ADVERTISING/CLASSIFIEDS	(\$188)	\$0	\$0	\$0	\$0		#N/A
2006053610230	POSTAGE	\$1,899	\$1,700	\$1,389	\$1,400	\$1,700		0.00%
2006053610231	COMPUTERS	\$4,534	\$2,250	\$3,904	\$4,200	\$2,250		0.00%
2006053610232	LEGAL	\$0	\$500	\$0	\$0	\$500		0.00%
2006053610239	ENGINEERING	\$14,863	\$7,500	\$4,002	\$8,200	\$7,500		0.00%
2006053610242	AUDIT	\$4,611	\$5,000	\$5,321	\$5,500	\$6,000		20.00%
2006053610247	FEES/BONDING FEES	\$5,541	\$6,000	\$5,314	\$5,314	\$6,000		0.00%
2006053610250	MISCELLANEOUS	\$196	\$0	\$98	\$100	\$0		#N/A
2006053610256	SWR BILLING SUPPLIES	\$1,418	\$1,200	\$0	\$1,200	\$1,200		0.00%
2006053610260	LOCATING EXPENSES	\$3,906	\$2,500	\$1,003	\$1,350	\$1,600		-36.00%
2006053610267	CHEMICALS	\$12,523	\$15,000	\$12,391	\$16,000	\$12,000		-20.00%
2006053610268	LAB SUPPLIES	\$9,057	\$8,500	\$6,416	\$7,700	\$8,000		-5.88%
2006053610269	PLANT SUPPLIES	\$10,093	\$5,000	\$4,356	\$4,850	\$5,000		0.00%
2006053610270	REPAIRS TO LINES/LIFTS	\$98,844	\$15,000	\$33,460	\$56,000	\$18,000	6	20.00%
2006053610271	REPAIRS TO PLANT	\$41,488	\$10,000	\$51,143	\$56,800	\$15,000	6	50.00%
2006053610272	SLUDGE COSTS	\$130,325	\$145,000	\$94,492	\$145,000	\$150,000	7	3.45%
2006053610273	PLANT EQUIPMENT	\$1,222	\$1,500	\$9,424	\$9,500	\$1,500		0.00%
2006053610274	OPERATING EXP- CLN/EQP	\$20,541	\$45,000	\$29,997	\$31,500	\$45,000	8	0.00%
2006053610276	CLEAN H2O LOAN BOND	\$139,812	\$451,000	\$392,279	\$451,000	\$451,000		0.00%
2006053610283	CAR ALLOWANCE (Administrator)	\$252	\$252	\$189	\$252	\$252		0.00%
2006053610501	INS-LIABILITY	\$15,875	\$14,000	\$12,843	\$21,237	\$13,500		-3.57%
2006053610502	INS-LGPIF	\$6,366	\$6,000	\$6,114	\$6,114	\$3,025		-49.58%
2006053610503	STORAGE TANKS	\$490	\$490	\$0	\$561	\$565		15.31%
	TOTAL SEWER FUND EXPENSES	\$1,256,224	\$1,372,410	\$1,065,291	\$1,433,264	\$1,290,447		-5.97%
	FUND SURPLUS(DEFICIT)	\$434,630	(\$71,410)	\$105,093	(\$97,288)	\$78,553		-210.00%
	Fund Balance Beginning of Fiscal Year	\$0	\$434,630		\$434,630	\$337,342		
	Change During Year	\$434,630	(\$71,410)		(\$97,288)	\$78,553		
	Fund Balance End of Fiscal Year	\$434,630	\$363,220		\$337,342	\$415,895		

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
TAX INCREMENTAL FINANCING DISTRICT FUND								
TID REVENUES								
1200041120000	TAXES ON INCREMENT	\$0	\$37,000	\$0	\$38,190	\$37,000		0.00%
1200048109150	INTEREST EARNINGS	\$0	\$30,000	\$0	\$0	\$0		
1200048900000	MISC REVENUE	\$0		\$0	\$0	\$0		
1200049100000	DEBT PROCEEDS	\$1,530,159	\$0	\$0	\$0	\$500,000		#N/A
	TOTAL TID REVENUES	\$1,530,159	\$67,000	\$0	\$38,190	\$537,000		701.49%
TID EXPENSES								
1200051300232	LEGAL	\$10,127	\$0	\$0	\$0	\$0		
1200051400239	ENGINEER	\$416,072	\$150,000	\$22,463	\$65,000	\$10,000		-93.33%
1200051401217	OTHER PROFESSIONAL SERVICES	\$25,663	\$15,000	\$515	\$515	\$5,000		-66.67%
1200051416215	OFFICE SUPPLIES	\$0		\$0		\$0		
1200051416230	POSTAGE	\$0		\$0		\$0		
1200051503106	TIF OFFICE WAGE	\$0		\$0		\$0		
1200051505242	AUDIT	\$5,000	\$5,000	\$7,531	\$7,600	\$8,000		60.00%
1200056900292	PLANNER	\$57,645	\$30,000	\$0	\$10,000	\$5,000		-83.33%
1200057721258	CAPITAL OUTLAY	\$268,624	\$3,200,000	\$41	\$50	\$480,000		-85.00%
	DEVELOPMENT ASSISTANCE		\$0	\$0	\$0	\$0		#N/A
1200057721237	DEBT PAYMENTS	\$620,400	\$940,000	\$0	\$0	\$0		-100.00%
	Reimbursement to General Fund		\$0	\$142,200	\$142,000	\$0		#N/A
	Reimbursement to Sewer Fund		\$0	\$0	\$0	\$0		#N/A
	TOTAL TID EXPENDITURES	\$1,403,531	\$4,340,000	\$172,750	\$225,165	\$508,000		-88.29%
	FUND SURPLUS (DEFICIT)	\$126,628	(\$4,273,000)	(\$172,750)	(\$186,975)	\$29,000		-100.68%
	Fund Balance Beginning of Fiscal Year	\$0	\$126,628		\$126,628	(\$60,347)		
	Change During Year	\$126,628	(\$4,273,000)		(\$186,975)	\$29,000		
	Fund Balance End of Fiscal Year	\$126,628	(\$4,146,372)		(\$60,347)	(\$31,347)		

VILLAGE OF TWIN LAKES
2010 Annual Budget

Approved

Account Number	Account Description	2008 Actual	2009 Budget	2009YTD	2009 Estimate	2010 Proposed	Footnote	Budget to Budget Change
LAKE REHABILITATION AND PROTECTION DISTRICT FUND								
LAKE REHAB REVENUES								
4007041111023	PROPERTY TAX SETTLEMENT	\$110,249	\$204,000	\$204,072	\$204,072	\$204,000		0.00%
4007043690022	STATE GRANTS RECEIVED	\$0	\$0	\$0	\$4,375	\$0		#N/A
4007048109150	INTEREST	\$3,311	\$0	\$1,156	\$1,300	\$0		#N/A
4007048900250	MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0		#N/A
	TOTAL LAKE REHAB REVENUES	\$113,560	\$204,000	\$205,228	\$209,747	\$204,000		0.00%
LAKE REHAB EXPENSES								
4007053641052	ANNUAL MEETING COSTS	\$2,402	\$4,000	\$2,535	\$2,535	\$4,000		0.00%
4007053641053	WETLAND ACQUISITION	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641054	WATER PATROL	\$0	\$9,100	\$9,100	\$9,100	\$9,100		0.00%
4007053641055	BOAT SAFETY CLASSES	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641062	BOAT REPLACEMENT	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641063	PLANT SURVEY	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641064	STORM WATER MGMNT	\$6,082	\$100,000	\$819	\$2,500	\$100,000		0.00%
4007053641065	LANCE PARK IMPROVEMENT	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641066	DAM MODIFICATION	\$0	\$20,000	\$0	\$0	\$20,000		0.00%
4007053641068	SHORELINE PROJECTS	\$1,887	\$40,000	\$2,439	\$11,635	\$40,000		0.00%
4007053641071	GRANT WRITER	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641081	YOUTH ACTIVITY	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641082	FISHING PIER	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641083	FISH STOCKING	\$0	\$5,000	\$0	\$12,000	\$5,000		0.00%
4007053641084	WETLAND MGMNT	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641086	AQUATIC PLANT MGMNT	\$9,300	\$10,000	\$8,248	\$8,248	\$10,000		0.00%
4007053641087	YOUTH FUND	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641088	SALARY BUOY INSTALLATION	\$1,500	\$3,000	\$1,500	\$3,000	\$3,000		0.00%
4007053641089	MAINT/STRGE BUOY TENDER	\$786	\$1,200	\$59	\$150	\$1,200		0.00%
4007053641090	SMALL PROJECTS	\$0	\$3,000	\$480	\$480	\$3,000		0.00%
4007053641091	NEW BUOY/EQUIP MAINT	\$2,830	\$2,000	\$254	\$254	\$2,000		0.00%
4007053641093	SIGNS	\$0	\$1,200	\$2,681	\$2,681	\$1,200		0.00%
4007053641094	WEED COLLECTION	\$118	\$4,000	\$4,143	\$4,143	\$4,000		0.00%
4007053641095	STORMWATER GRANT	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641096	ADMIN EXPENSES	\$615	\$1,000	\$560	\$700	\$1,000		0.00%
4007053641097	NEWSLETTERS/BROCHURES	\$0	\$500	\$0	\$0	\$500		0.00%
4007053641098	MEETINGS/WORKSHOPS	\$0	\$1,000	\$0	\$0	\$1,000		0.00%
4007053641232	LEGAL	\$0	\$1,000	\$0	\$0	\$1,000		0.00%
4007053641236	WEBSITE	\$0	\$1,000	\$320	\$320	\$1,000		0.00%
4007053641239	ENGINEERING	\$15,911	\$25,000	\$2,354	\$12,000	\$25,000		0.00%
	TOTAL LAKE REHAB EXPENSES	\$41,430	\$232,000	\$35,491	\$69,746	\$232,000		0.00%
	FUND SURPLUS (DEFICIT)	\$72,130	(\$28,000)	\$169,738	\$140,001	(\$28,000)		
	Fund Balance Beginning of Fiscal Year	\$0	\$72,130		\$72,130	\$212,131		
	Change During Year	\$72,130	(\$28,000)		\$140,001	(\$28,000)		
	Fund Balance End of Fiscal Year	\$72,130	\$44,130		\$212,131	\$184,131		

