

# VILLAGE OF TWIN LAKES 2012 ANNUAL BUDGET



PROPOSED DRAFT  
OCTOBER 21, 2011

**Village of Twin Lakes**  
**2012 Annual Budget**  
**Administrative Notes**  
**ANTICIPATED REVENUES**

1. The amount of the property tax levy in this draft anticipates an increase of just less than 1% (.85%) and includes an increase of about \$14,000 due to new construction in the Village and changes to the debt service schedule. The total increase to the levy is approximately \$28,000. Under State Law, the Village could increase its levy by as much as \$86,190, or about 2.64%, but chooses not to take back any of the levy amount not levied in previous years and chooses to pay for some Marina-related debt using other revenues. The total levy is divided into the General Fund (\$3,259,844) and the Marina Fund (\$36,790) for a total levy of \$3,296,634.
2. Based on the State's recent amendments to this program, the Village will see a reduction in this revenue line. State revenue for 2012 is estimated at approximately \$64,500 by the Department of Administration, which is a reduction of about \$22,400 or about 26%.
3. This line accounts for both the State (DNR) reimbursement for Water Patrol and the Lake District contributions for this activity. Based on discussions with Water Patrol Staff, we anticipate a reimbursement of about 70% of ongoing expenses from the State. Reimbursements occur in the year after the expense is made and, as such, the 2011 estimated amount reflects 2010 expenses and the 2012 budget reflects 2011 expenses.
4. In 2011, the Police and Fire Departments received matching grants through County Emergency Government for the purchase of new radio equipment. A new grant opportunity is not known for the 2012 budget year.
5. Based on the State's recent amendments to this program, the Village will see a reduction in this revenue line. As such, the amount of assistance anticipated for general transportation projects, which includes, primarily, road paving and other maintenance, to be received by the Village in 2012 is reduced by about \$25,400, or about 10%.
6. The State makes a payment to the Village to approximate property taxes on the State-owned portion of the Lake Elizabeth Boat Launch property.
7. 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 is eligible to receive this support again in 2012.
8. This amount remains low as a reflection of continued stagnation in the housing construction market.
9. This line anticipates four appeals filed with the Village at the rate approved by the Village Board of \$600 to cover costs associated with these requests.
10. This line is reflective of a continued agreement with the Town of Randall, through which Building Inspection services are provided to the town by the Village. This amount anticipates the Town paying a percentage of their building inspection fees for this service.

11. 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). DRAFT
12. This revenue line shows the payments made by various license applicants for the cost of required publications in the local paper related to their respective applications. This is a pass-through cost.
13. This line accounts for the gross revenue received for outside sponsorships of the Park Commission's Movies in the Parks series.
14. 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.
15. This line accounts for anticipated revenue from the Department of Revenue to cover the portion of the Village's levy for the Community Library attributed to a mistake in Equalized Value for the Village made by the Department. This amount is a one time only, no interest loan that will be repaid in 2013.
16. This line accounts for the borrowing of funds for the purchase of various capital items.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>GENERAL FUND REVENUES</b>								
1005041111000	PROP TAX SETTLEMENT	\$3,209,143	\$3,231,000	\$3,235,571	\$3,235,571	\$3,259,844	1	0.89%
1005143410000	SHARED REVENUE	\$85,946	\$85,900	\$12,890	\$85,930	\$64,500	2	-24.91%
1005143420000	FIRE DEPT CREDITS	\$24,363	\$24,000	\$25,377	\$25,377	\$25,000		4.17%
1005143521000	POLICE DEPT TRAINING REIMB	\$6,440	\$2,000	\$3,060	\$3,060	\$3,000		50.00%
1005143522000	WATER PATROL	\$19,421	\$41,000	\$32,697	\$23,597	\$41,100	3	0.24%
1005143524000	OTHER PUBLIC SAFETY GRANTS	\$0	\$0	\$20,694	\$20,694	\$0	4	#N/A
1005143531000	GENERAL TRANSPORTATION AIDS	\$245,490	\$258,000	\$193,855	\$258,000	\$232,600	5	-9.84%
1005143660000	PAYMENT IN LIEU OF TAXES	\$3,286	\$3,500	\$3,285	\$3,285	\$3,200	6	-8.57%
1005143692000	INFRASTRUCTURE GRANT	\$0	\$0	\$0	\$0	\$35,000	7	#N/A
1005146440000	LAKE WEEDS		\$4,000	\$0	\$4,000	\$4,000		0.00%
1005148950000	EXEMPT COMPUTER AID	\$1,122	\$1,100	\$717	\$717	\$700		-36.36%
1005244100000	OPERATOR LICENSES	\$4,419	\$2,500	\$2,800	\$2,900	\$2,500		0.00%
1005244101000	CABLE TELEVISION	\$86,400	\$83,000	\$43,348	\$83,000	\$86,000		3.61%
1005244102000	CLASS "A" LICENSES	\$2,096	\$2,100	\$2,100	\$2,100	\$2,100		0.00%
1005244103000	CLASS "B" LICENSES	\$10,230	\$10,200	\$10,380	\$10,380	\$10,200		0.00%
1005244104000	WEIGHTS & MEASURES LIC	\$1,430	\$1,300	\$1,391	\$1,391	\$1,300		0.00%
1005244106000	MISC LICENSES - PEDDLERS	\$330	\$200	\$390	\$390	\$200		0.00%
1005244300000	BUILDING SWR PERMIT FEES	\$43,700	\$35,000	\$22,049	\$29,000	\$35,000	8	0.00%
1005244901000	OCCUP PERMIT FEES	\$400	\$100	\$250	\$250	\$100		0.00%
1005244903000	PROP MAINT FEES	\$7,150	\$6,000	\$4,470	\$5,900	\$6,000		0.00%
1005245106000	SNOWMOBILE/ATV PERMITS	\$50	\$0	\$0	\$0	\$0		#N/A
1005246100000	AMUSEMENT LICENSES	\$3,325	\$2,500	\$3,550	\$3,550	\$2,500		0.00%
1005246101000	CABARET LICENSE	\$1,200	\$1,200	\$1,300	\$1,300	\$1,300		8.33%
1005246102000	CIGARETTE LICENSES	\$1,100	\$1,100	\$600	\$600	\$500		-54.55%
1005248901000	DOG/CAT LICENSES	\$1,334	\$1,000	\$2,013	\$2,013	\$1,500		50.00%
1005345100000	COST AND FINES	\$48,491	\$40,000	\$29,147	\$39,000	\$40,000		0.00%
1005345103000	PARKING TICKETS	\$3,195	\$3,000	\$2,305	\$3,050	\$3,000		0.00%
1005345105000	ALARM FINES	\$150	\$100	\$0	\$100	\$100		0.00%
1005444105000	BOARD OF APPEALS FEES	\$541	\$2,400	\$1,948	\$1,948	\$2,400	9	0.00%
1005444301000	DESIGN REVIEW/PLAN COM FEES	\$2,000	\$1,500	\$1,146	\$1,400	\$1,500		0.00%
1005446540000	CEMETERY GRAVESITES	\$2,700	\$1,500	\$3,600	\$3,600	\$1,500		0.00%
1005446750000	BOAT RAMP FEES	\$17,724	\$15,000	\$15,541	\$15,800	\$15,000		0.00%
1005544300000	RANDALL BLDG INSPECTOR COST	\$8,000	\$15,000	\$11,250	\$15,000	\$12,250	10	-18.33%
1005547321000	LAW ENFORCEMENT SERVICES	\$1,024	\$0	\$769	\$1,000	\$1,000		#N/A
1005547390000	PROBATION/PAROLE	\$5,982	\$6,150	\$5,982	\$5,982	\$6,000		-2.44%
1005549200000	SANITATION ADMIN CHGS	\$0	\$5,000	\$0	\$5,000	\$5,000		0.00%
1005549201000	LAUNCH/MARINA ADMIN CHGS	\$0	\$2,000	\$0	\$2,000	\$2,000		0.00%
1005645104000	TOWER RENTAL	\$46,009	\$45,600	\$30,426	\$45,600	\$46,700	11	2.41%
1005646103000	LICENSE PUBLICATIONS		\$0	\$188	\$188	\$350	12	#N/A
1005648109000	INTEREST LOCAL POOL	\$6,752	\$10,000	\$3,144	\$4,100	\$4,000		-60.00%
1005648112000	INTEREST ON TAXES CHARGED	\$2,307	\$1,000	\$672	\$672	\$500		-50.00%
1005654830000	SALE OF ASSETS		\$0	\$0	\$0	\$0		#N/A
1005648500000	MOVIE SPONSORSHIP		\$0	\$1,890	\$2,300	\$2,300	13	#N/A
1005648900000	MISC INCOME	\$21,135	\$25,000	\$37,313	\$40,000	\$25,000	14	0.00%
1005648903000	INS DIVIDENDS/PAYBACKS	\$18,703	\$0	\$0	\$17,000	\$0		#N/A
	STATE DOR LOAN - EQUALIZED VALUE ERR					\$22,000	15	
	<b>ONGOING REVENUE TOTAL</b>	<b>\$3,943,088</b>	<b>\$3,969,950</b>	<b>\$3,768,108</b>	<b>\$4,006,745</b>	<b>\$4,008,744</b>		0.98%
1005649100000	DEBT PROCEEDS	\$698,971	\$49,450	\$0	\$57,900	\$105,700	16	
	<b>TOTAL GENERAL FUNDS REVENUES</b>	<b>\$4,642,059</b>	<b>\$4,019,400</b>	<b>\$3,768,108</b>	<b>\$4,064,645</b>	<b>\$4,114,444</b>		2.36%

**Village of Twin Lakes**  
**2012 Annual Budget**  
**Administrative Notes**  
**ADMINISTRATION - GENERAL GOVERNMENT**

1. In general, wages for all general employees, including non-represented staff and union staff that are not sworn public safety employees (Police Officers), are budgeted without any increase in 2012. Any raises are subject to final negotiation with the Unions subject to the State's new collective bargaining law. The only increases represented in the budget include pay increases for Police Officers as identified in their agreement and progression through the pay step process for other staff as appropriate. Also, as usual, 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 continuing participation with Central States Health and Benefit Plans. A rate increase is expected in June of 2012 and the budgeted cost of this insurance is expected to increase based on an estimated increase of 10% at that time. 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.
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. The Village continues to be required to publish more items in the newspaper than in the past. The Village publishes summaries of meetings and the full text of any ordinances that impose a penalty or fee. We are still working toward a good annual estimation of this expense.
7. This line provides for computer program maintenance fees and the 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 was increased slightly to reflect the fact that the Board of Review will be meeting in early summer of 2012 to hear challenges to assessments made as part of the anticipated Village-wide revaluation planned for January 2012.

9. As noted above, this line has remained at its 2011 level for 2012 despite no expenses to provide Village Attorney assistance at the Board of Review sessions expected in follow up to the 2012 revaluation.
10. 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.
11. 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.
12. 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. This line has been reduced slightly to reflect anticipated changes in staff.
13. This line includes the salary for the part time Receptionist, which is now split with the Sewer Funds to reflect this position's work on behalf on that utility.
14. This line includes funds in both 2011 and 2012 related to the use of temporary office staff help through a temporary employment agency. The temporary help is expected to be used from early November 2011 through early 2012 to offset the loss of an employee who is on a prolonged disability leave.
15. In addition to the estimated increase in rates, this insurance line includes costs associated with an employee's change from single plan benefits to family plan benefits after getting married.
16. This line provides funds for the annual Comprehensive Financial Statements and Audit of the Village's finances.
17. 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, which, as noted earlier, is set a zero for the 2012 budget.
18. Effective January 2012, it is anticipated that this employee will begin using the Village's health plan. When this occurs, the employee will no longer receive the incentive funds for not using our plan.
19. 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 in 2009, is expected to be funded through capital borrowing when the purchase occurs. This purchase is expected to be coordinated with the other Kenosha County municipalities through the County.
20. The contributions in the line assist certain entities to provide public services or promote the Village. The contributions are budgeted to be 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, \$3,000, 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.

Unanticipated contributions were made in the past to the local area food pantries. The food pantries and the other organizations have been invited request funding directly from the Village Board.

21. Effective January 2012, the current Clerk of Courts will be moving to part time status, which will be reflected in the elimination of the Police Department portion of her hours. Her pay rate will remain the same and her hours for the Court will remain the same as well.
22. As noted above, the Clerk of Courts will be made a part time position in 2012 and, as a result, the insurance benefit will be removed.
23. This line funds the cost of holding persons convicted of violating Village Code at the County Jail to serve their penalty, when they do not pay. The amount of days Twin Lakes offenders spend in County Jail is offset through an adult community service program implemented in 2011 whereby offenders that cannot pay provide no-cost labor to the Village for various projects. In 2012, the Sheriff anticipates billing \$28 per day an offender is housed at the County Jail to serve time for a Twin Lakes offense.
24. As noted above, this line has been increased to provide funds for the oversight of the adult community service program, which was added in 2011 to provide an alternative to jail time for offenders that cannot pay their fines. The Village had previously run such a program only for juvenile offenders, which will also continue.
25. This line reflects the anticipated increase in elections in 2012 including the Presidential Primary and Presidential elections as well as a possible gubernatorial recall election. Election officials are paid an hourly rate for their shifts and the Chief Election Official receives a daily stipend in the amount of \$140. This line also includes funding for the required training of the Election Officials.
26. This line continues to show the cost of providing clerical staff assistance to the Building Inspection and Code enforcement function.
27. This line provides a budget for a separate, part time Code enforcement employee. This function was previously incorporated into the agreement for Building Inspection Services with limited success.

28. This line shows the full cost of providing Building Inspection Services in Twin Lakes as well as the Town of Randall under the expected continuation of an agreement between the communities. The expense anticipates a payment based on a percentage of fee revenue received by the communities.
29. 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.
30. This amount is directed to improving the Village's Reserve Funds and to provide a contingency for other unexpected cost increases. The amount directed to Reserve Funds is done 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 remains below this goal.
31. 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. In 2012, this amount is extraordinarily high due to a mistake made by the DOR in the Village's Equalized Value. The amount of the taxes caused by the mistake is being offset by the State through a no interest loan that will be repaid in 2013, when the error is corrected. The net effect of the loan and repayment is that the Village's expenses and levy for the Community Library will be in the appropriate amount in both 2012 and 2013.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>GENERAL FUNDS EXPENSES</b>								
<b>GENERAL ADMINISTRATION</b>								
1001041111238	CHARGEBACKS / ANNEXATIONS	\$0	\$0	\$0	\$0	\$0		#N/A
PLAN COMMISSION								
1001051100111	PART TIME WAGES	\$975	\$1,350	\$375	\$750	\$1,350		0.00%
1001051100120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1001051100122	FICA	\$60	\$100	\$23	\$47	\$100		0.00%
1001051100123	MEDICARE	\$14	\$25	\$5	\$11	\$25		0.00%
1001051100208	EDUCATION/TRAINING	\$695	\$700	\$0	\$0	\$700		0.00%
1001051100230	POSTAGE	\$165	\$500	\$155	\$200	\$500		0.00%
1001051100250	MISCELLANEOUS	\$43	\$50	\$0	\$0	\$50		0.00%
	TOTAL PLAN COMMISSION	\$1,952	\$2,725	\$558	\$1,008	\$2,725		0.00%
BOARD OF APPEALS								
1001051101111	PART TIME WAGES	\$588	\$900	\$267	\$520	\$900		0.00%
1001051101120	RETIREMENT	\$11	\$100	\$2	\$4	\$100		0.00%
1001051101122	FICA	\$36	\$60	\$17	\$32	\$60		0.00%
1001051101123	MEDICARE	\$9	\$15	\$4	\$8	\$15		0.00%
1001051101208	EDUCATION /TRAINING		\$50	\$0	\$0	\$50		0.00%
1001051101229	ADVERTISING/CLASSIFIEDS	\$88	\$700	\$164	\$275	\$700		0.00%
1001051101230	POSTAGE	\$8	\$300	\$85	\$160	\$300		0.00%
1001051101232	LEGAL	\$474	\$350	\$30	\$200	\$350		0.00%
1001051101250	MISCELLANEOUS	\$42	\$50	\$0	\$0	\$50		0.00%
	TOTAL BOARD OF APPEALS	\$1,256	\$2,525	\$569	\$1,199	\$2,525		0.00%
								#N/A
1001051102122	FICA	\$0	\$200	\$0	\$0	\$200		0.00%
								#N/A
1001051103220	SUBSCRIPTION/DUES	\$2,637	\$2,700	\$2,651	\$2,651	\$2,700		0.00%
								#N/A
VILLAGE ADMINISTRATOR								
1001051104110	FULL TIME WAGES	\$58,611	\$58,900	\$42,001	\$60,000	\$58,900	1	0.00%
1001051104120	RETIREMENT	\$7,641	\$7,500	\$5,252	\$6,500	\$4,100		-45.33%
1001051104122	FICA	\$3,847	\$3,750	\$2,748	\$3,720	\$3,640		-2.93%
1001051104123	MEDICARE	\$900	\$855	\$643	\$870	\$850		-0.58%
1001051104128	EDUCATIONAL INCENTIVE	\$2,370	\$2,370	\$0	\$2,370	\$2,370		0.00%
1001051104130	HEALTH INS	\$10,335	\$11,300	\$7,288	\$10,950	\$11,900	2	5.31%
1001051104132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	2	#N/A
1001051104134	LIFE INS	\$75	\$76	\$59	\$80	\$80		5.26%
1001051104136	DISABILITY INS	\$500	\$501	\$361	\$476	\$460		-8.18%
1001051104138	SELF FUNDING	\$1,258	\$1,500	\$968	\$968	\$1,500		0.00%
1001051104283	CAR ALLOWANCE	\$869	\$948	\$711	\$948	\$948		0.00%
	TOTAL VILLAGE ADMINISTRATOR	\$86,406	\$87,700	\$60,031	\$86,882	\$84,748		-3.37%
VILLAGE BOARD & PRESIDENT								
1001051105111	PART TIME WAGES	\$34,128	\$34,128	\$22,752	\$34,128	\$34,128	3	0.00%
1001051105122	FICA	\$2,116	\$2,116	\$1,411	\$2,116	\$2,116		0.00%
1001051105123	MEDICARE	\$495	\$495	\$330	\$495	\$495		0.00%
	TOTAL VILLAGE BOARD & PRESIDENT	\$36,739	\$36,739	\$24,493	\$36,739	\$36,739		0.00%
								#N/A
1001051106220	SUBSCRIPTION/DUES	\$1,726	\$1,750	\$1,096	\$1,700	\$1,800		2.86%
								#N/A
OFFICER OUTLAY								
1001051111208	EDUCATION /TRAINING	\$6,089	\$4,500	\$4,013	\$4,020	\$4,500		0.00%
1001051111250	MISCELLANEOUS	\$78	\$0	\$504	\$260	\$0		#N/A
	TOTAL OFFICER OUTLAY	\$6,167	\$4,500	\$4,517	\$4,280	\$4,500		0.00%
								#N/A
1001051112120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
								#N/A
PROFESSIONAL SERVICES								
1001051300232	LEGAL	\$38,512	\$30,000	\$15,304	\$23,000	\$30,000		0.00%
1001051400239	ENGINEERING	\$9,589	\$5,000	\$4,325	\$5,500	\$5,000	4	0.00%
1001051401217	OTHER PROFESSIONAL SERVICES	\$1,362	\$1,000	\$1,506	\$1,550	\$1,000	5	0.00%
1001051401291	WEIGHTS & MEASURES PAYMENTS	\$1,200	\$1,300	\$1,200	\$1,200	\$1,300		0.00%
	TOTAL PROFESSIONAL SERVICES	\$50,663	\$37,300	\$22,335	\$31,250	\$37,300		0.00%
								#N/A
1001051402236	WEBSITE	\$227	\$300	\$600	\$600	\$300		0.00%
								#N/A
ADVERTISING/CLASSIFIEDS								
1001051404220	SUBSCRIPTION /DUES	\$272	\$350	\$130	\$200	\$350		0.00%
1001051404229	ADVERTISING/CLASSIFIEDS	\$1,877	\$1,000	\$237	\$500	\$1,000	6	0.00%
1001051404288	LICENSE PUBLICATIONS	\$286	\$350	\$188	\$188	\$350		0.00%
	TOTAL ADVERTISING & CLASSIFIEDS	\$2,435	\$1,700	\$555	\$888	\$1,700		0.00%

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
CLERK OFFICE COMPUTER								#N/A
1001051407225	PHONE/INTERNET	\$660	\$1,000	\$495	\$610	\$720		-28.00%
1001051407231	COMPUTERS	\$8,226	\$7,000	\$6,079	\$8,000	\$7,000	7	0.00%
	TOTAL CLERK OFFICE COMPUTER	\$8,886	\$8,000	\$6,574	\$8,610	\$7,720		-3.50%
COUNTY EXPENSES								#N/A
1001051410216	OFFICE SUPPLIES	\$483	\$500	\$0	\$500	\$500		0.00%
1001051410217	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0		#N/A
1001051410225	PHONE/INTERNET	\$0	\$0	\$0	\$0	\$0		#N/A
1001051410230	POSTAGE	\$1,211	\$1,300	\$0	\$1,300	\$1,300		0.00%
1001051410250	MISCELLANEOUS	\$168	\$150	\$0	\$150	\$150		0.00%
	TOTAL COUNTY EXPENSES	\$1,862	\$1,950	\$0	\$1,950	\$1,950		0.00%
1001051414241	ORD CODIFICATION	\$0	\$0	\$0	\$0	\$0		#N/A
VILLAGE OFFICE								#N/A
1001051416215	OFC EQUIP PURCH/RPR	\$3,797	\$3,500	\$1,520	\$2,050	\$3,500		0.00%
1001051416216	OFFICE SUPPLIES	\$4,283	\$3,500	\$2,292	\$3,100	\$3,500		0.00%
1001051416230	POSTAGE	\$2,411	\$3,500	\$845	\$1,700	\$2,000		-42.86%
	TOTAL VILLAGE OFFICE	\$10,491	\$10,500	\$4,657	\$6,850	\$9,000		-14.29%
ASSESSMENT OF PROPERTY								#N/A
1001051500111	PART TIME WAGES	\$400	\$750	\$200	\$500	\$1,000	8	33.33%
1001051500122	FICA	\$25	\$47	\$12	\$31	\$62		31.91%
1001051500123	MEDICARE	\$6	\$10	\$3	\$7	\$15		50.00%
1001051500208	EDUCATION/TRAINING	\$151	\$100	\$48	\$50	\$100		0.00%
1001051500230	POSTAGE	\$0	\$250	\$0	\$0	\$250		0.00%
1001051500232	LEGAL	\$705	\$1,000	\$0	\$0	\$1,000	9	0.00%
1001051500250	MISCELLANEOUS	\$216	\$50	\$133	\$135	\$50		0.00%
1001051500265	ASSESS PREMIUM	\$77,519	\$82,616	\$61,962	\$82,616	\$84,487	10	2.26%
1001051500290	PROP MAINT FEE	\$7,150	\$6,000	\$4,070	\$5,900	\$6,000	11	0.00%
	TOTAL ASSESSMENT OF PROPERTY	\$86,172	\$90,823	\$66,428	\$89,239	\$92,964		2.36%
VILLAGE CLERICAL								#N/A
1001051503110	FULL TIME WAGES	\$63,299	\$74,300	\$43,355	\$59,400	\$66,300	12	-10.77%
1001051503111	PART TIME WAGES	\$13,386	\$9,500	\$8,433	\$12,230	\$10,350	13	8.95%
1001051503112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$4,000	\$4,000	14	#N/A
1001051503114	OVERTIME 1.5	\$2,927	\$2,500	\$1,970	\$2,500	\$2,500		0.00%
1001051503115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0		#N/A
1001051503120	RETIREMENT	\$10,113	\$10,650	\$8,054	\$10,565	\$5,550		-47.89%
1001051503122	FICA	\$6,406	\$5,200	\$3,955	\$4,844	\$4,900		-5.77%
1001051503123	MEDICARE	\$1,207	\$1,225	\$925	\$1,133	\$1,150		-6.12%
1001051503124	LONGEVITY	\$274	\$460	\$0	\$460	\$460		0.00%
1001051503126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0		#N/A
1001051503130	HEALTH INS	\$19,811	\$21,700	\$14,395	\$22,711	\$29,900	15	37.79%
1001051503132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001051503134	LIFE INS	\$328	\$407	\$310	\$415	\$420		3.19%
1001051503136	DISABILITY INS	\$647	\$648	\$459	\$605	\$580		-10.49%
1001051503138	SELF FUNDING	\$3,535	\$6,000	\$4,223	\$6,000	\$6,000		0.00%
1001051503226	ANNUAL LOGO CLOTHING	\$481	\$650	\$152	\$400	\$650		0.00%
	TOTAL VILLAGE CLERICAL	\$122,414	\$133,240	\$86,231	\$125,263	\$132,760		-0.36%
AUDIT								#N/A
1001051505242	AUDIT	\$14,200	\$17,000	\$13,488	\$14,000	\$17,000	16	0.00%
1001051505250	MISCELLANEOUS	\$3,172	\$0	\$69	\$100	\$0		#N/A
	TOTAL AUDIT	\$17,372	\$17,000	\$13,557	\$14,100	\$17,000		0.00%
VILLAGE HALL								#N/A
1001051600110	FULL TIME WAGES	\$4,746	\$8,725	\$1,185	\$2,000	\$8,725		0.00%
1001051600111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1001051600112	TEMP EMPLOYMENT	\$198	\$250	\$19	\$20	\$250		0.00%
1001051600120	RETIREMENT	\$574	\$1,110	\$150	\$250	\$610		-45.05%
1001051600122	FICA	\$305	\$540	\$74	\$125	\$540		0.00%
1001051600123	MEDICARE	\$71	\$125	\$17	\$29	\$125		0.00%
1001051600130	HEALTH INS	\$1,465	\$2,300	\$1,109	\$1,665	\$2,400		4.35%
1001051600132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001051600134	LIFE INS	\$15	\$21	\$11	\$15	\$20		-4.76%
1001051600136	DISABILITY INS	\$60	\$60	\$42	\$55	\$53		-11.67%
1001051600138	SELF INSURANCE	\$0	\$0	\$0	\$0	\$0		#N/A
1001051600203	BLDG MAINT/COSTS	\$10,729	\$9,000	\$7,437	\$9,700	\$9,700		7.78%
1001051600206	BOTTLED WATER	\$279	\$300	\$98	\$130	\$150		-50.00%
1001051600207	ELEC/HTNG/SWR/PAT'S SAN	\$8,686	\$8,000	\$4,926	\$7,000	\$7,500		-6.25%
1001051600225	PHONE/INTERNET	\$2,318	\$2,500	\$1,671	\$2,250	\$2,500		0.00%
1001051600250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
	TOTAL VILLAGE HALL	\$29,446	\$32,931	\$16,739	\$23,239	\$32,573		-1.09%

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
VILLAGE CLERK								#N/A
1001051601110	FULL TIME WAGES	\$46,505	\$46,000	\$32,847	\$45,445	\$46,000	17	0.00%
1001051601120	RETIREMENT	\$5,718	\$5,850	\$4,306	\$5,160	\$3,215		-45.04%
1001051601122	FICA	\$2,989	\$2,850	\$2,252	\$2,818	\$2,850		0.00%
1001051601123	MEDICARE	\$699	\$670	\$527	\$659	\$670		0.00%
1001051601126	ALT INS INCENTIVE	\$948	\$948	\$0	\$948	\$0	18	-100.00%
1001051601130	HEALTH INS	\$0	\$0	\$0	\$0	\$4,865	18	#N/A
1001051601132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001051601134	LIFE INS	\$334	\$343	\$260	\$345	\$350		2.04%
1001051601136	DISABILITY INS	\$417	\$417	\$293	\$385	\$385		-7.67%
	TOTAL VILLAGE CLERK	\$57,610	\$57,078	\$40,485	\$55,760	\$58,335		2.20%
1001051602258	CAPITAL OUTLAY	\$0	\$7,200	\$0	\$0	\$7,200	19	0.00%
1001051939233	UNEMPLOYMENT PAYMENTS	\$0	\$250	\$943	\$943	\$500		100.00%
INSURANCE								#N/A
1001051940501	INS-LIABILITY	\$7,727	\$7,700	\$8,780	\$10,236	\$7,000		-9.09%
1001051940502	INS-LGPIF	\$389	\$750	\$0	\$985	\$985		31.33%
1001051940504	INS-HEALTH	\$0	\$0	\$0	\$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	\$49	\$0	\$286	\$0	\$0		#N/A
	TOTAL INSURANCE	\$8,165	\$8,450	\$9,066	\$11,221	\$7,985		-5.50%
1001054100250	MISCELLANEOUS (BOARD OF HEALTH)	\$0	\$100	\$0	\$0	\$0		-100.00%
1001055303235	DONATIONS	\$14,500	\$14,000	\$14,000	\$14,000	\$14,000	20	0.00%
1001056900292	PLANNER	\$1,672	\$1,000	\$99	\$100	\$1,000		0.00%
1001057000250	MISCELLANEOUS	\$6,414	\$0	\$1,349	\$1,500	\$0		#N/A
COURT								#N/A
1001145102251	COURT SURCHARGE/DISBURSEMENT	\$0	\$0	\$0	\$0	\$0		#N/A
MUNICIPAL JUDGE								#N/A
1001151200111	PART TIME WAGES	\$8,406	\$8,400	\$5,867	\$8,400	\$8,400		0.00%
1001151200120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1001151200122	FICA	\$521	\$525	\$347	\$521	\$525		0.00%
1001151200123	MEDICARE	\$122	\$125	\$81	\$122	\$125		0.00%
1001151200134	LIFE INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001151200208	EDUCATION /TRAINING	\$683	\$650	\$775	\$625	\$650		0.00%
1001151200220	SUBSCRIPTION/DUES	\$0	\$150	\$0	\$150	\$150		0.00%
1001151200250	MISCELLANEOUS	\$0	\$50	\$0	\$0	\$0		-100.00%
	TOTAL MUNICIPAL JUDGE	\$9,732	\$9,900	\$7,070	\$9,818	\$9,850		-0.51%
COURT OFFICERS								#N/A
1001151201111	PART TIME WAGES	\$2,723	\$2,300	\$1,184	\$1,700	\$2,300		0.00%
1001151201120	RETIREMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1001151201122	FICA	\$87	\$150	\$24	\$105	\$145		-3.33%
1001151201123	MEDICARE	\$20	\$30	\$6	\$25	\$35		16.67%
1001151201134	LIFE INS	\$0	\$20	\$0	\$0	\$0		-100.00%
	TOTAL COURT OFFICERS	\$2,830	\$2,500	\$1,214	\$1,830	\$2,480		-0.80%
CLERK OF COURTS								#N/A
1001151203110	FULL TIME WAGES	\$27,639	\$27,600	\$19,152	\$26,580	\$0		-100.00%
1001151203111	PART TIME WAGES	\$132	\$0	\$0	\$0	\$27,600	21	#N/A
1001151203114	OVERTIME 1.5	\$0	\$0	\$0	\$0	\$0		#N/A
1001151203115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0		#N/A
1001151203120	RETIREMENT	\$3,414	\$3,510	\$2,638	\$3,150	\$1,935		-44.87%
1001151203122	FICA	\$1,738	\$1,715	\$1,369	\$1,648	\$1,715		0.00%
1001151203123	MEDICARE	\$407	\$400	\$320	\$385	\$400		0.00%
1001151203130	HEALTH INS	\$9,812	\$10,730	\$6,919	\$10,400	\$0	22	-100.00%
1001151203132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1001151203134	LIFE INS	\$194	\$208	\$158	\$210	\$210		0.96%
1001151203136	DISABILITY INS	\$251	\$251	\$176	\$234	\$235		-6.37%
1001151203138	SELF INSURANCE	\$0	\$300	\$0	\$300	\$0		-100.00%
1001151203208	EDUCATION /TRAINING	\$220	\$250	\$0	\$250	\$250		0.00%
1001151203212	JAIL COSTS	\$2,457	\$3,000	\$336	\$1,500	\$1,500	23	-50.00%
1001151203215	OFFC EQUIP PURCH/RPR	\$0	\$100	\$0	\$0	\$100		0.00%
1001151203216	OFFICE SUPPLIES	\$288	\$250	\$176	\$200	\$250		0.00%
1001151203217	OTHER PROFESSIONAL SERVICES	\$60	\$150	\$0	\$0	\$150		0.00%



**Village of Twin Lakes**  
**2012 Annual Budget**  
**Administrative Notes**  
**DEPARTMENT OF PUBLIC WORKS**

1. The 2011 expenditures in this line included cost associated with outside contractor assistance for snow removal during the blizzard of February 2. These costs were offset by Federal and State Emergency Management Funds. In accordance with practice, no such expense is anticipated in 2012 and the line remains a contingency for unexpected services.
2. This line reflects the purchase of fuel from the local retail establishments and generally higher fuel costs and is based on annualized fuel consumption by the Department.
3. Funds are provided in this line for the Department's share of Village-wide computer software and the replacement of the Department's computer.
4. The annual road improvement program is shown in this line (\$106,000) 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 continues to 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.
5. This line provides funding for the second year of a street sign replacement program the Village is implementing to meet new standards for reflectivity of signs and to ensure that all Village street signs meet the proper Federally-established regulations for traffic control signs.
6. This line accounts for the annual permit the Village must receive from the State for the discharge of Storm Water and other annual permits related to the Public Works Department.
7. This line provides funds for annual repair or maintenance of a small number of sidewalk squares throughout the system.
8. As part of continued cost reduction measures, the mosquito spraying program remains reduced to an every other week application. The cost of chemicals has been accordingly reduced based on history.
9. This line provides funds for the tear off and replacement of the roofing on the Salt Dome at the Public Works facility. Due to its life, this is expected to be funded through capital borrowing.
10. Annually, the Village uses approximately 1200 tons of salt. Due to the fact that the Village has a full salt dome, no additional expenses are anticipated in 2011. The 2012 amount reflects the anticipated purchase of the full amount of the Village' allotment during the 2012 season to take advantage of the current year pricing.

11. The 2011 amount in this line anticipates the previously planned purchase of a fork lift attachment for the loader to assist in pier installation and removal as well as other activities in Public Works. The 2012 amount anticipates the purchase of replacement radios for the balance of the Public Works fleet to comply with the new federal requirements for narrow band frequencies. These items are expected to be funded through capital borrowing.
12. These fees have been moved to the corresponding line in the Streets and Roads section of the budget.
13. This line reflects expenses related to the cutting of parcels on which grass or weeds are present and the owner is not taking responsibility. The funds represent a gap between the Village payment of the bill to the service provider, which occurs first, and the property owner's payment to the Village, which occurs somewhat later. Nearly all of the expenditures in this line are billed to the property owners.
14. In 2011, this line is reflective of expenses related to the testing of water at the Village beaches through an agreement with the County Health Department as well as other testing services related to the soil conditions in the Lance Park Rehabilitation project. The 2012 amount includes funding for the Beach Water Monitoring Program only.
15. This line shows the expenses related to the Park Commission's Movies in the Parks series including movie licensing and the commission paid to the person who solicits advertising sponsors for the programs.
16. This line is increased slightly to provide funds for the purchase of new banners for the light poles in the downtown area. This purchase is expected to be made in cooperation with the Chamber of Commerce in the same way new holiday decorations have been purchased in the past.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>PUBLIC WORKS</b>								#N/A
<b>STREETS &amp; ROADS</b>								#N/A
1002053311110	FULL TIME WAGES	\$135,103	\$154,815	\$134,015	\$182,500	\$154,815		0.00%
1002053311111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1002053311112	TEMP EMPLOYMENT	\$1,883	\$1,200	\$2,063	\$2,063	\$1,200		0.00%
1002053311114	OVERTIME 1.5	\$4,712	\$5,600	\$7,446	\$9,500	\$7,500		33.93%
1002053311115	OVERTIME 2.0	\$2,322	\$1,500	\$1,630	\$2,600	\$1,500		0.00%
1002053311120	RETIREMENT	\$17,360	\$19,700	\$19,193	\$24,714	\$11,475		-41.75%
1002053311122	FICA	\$10,161	\$9,600	\$9,489	\$12,193	\$10,500		9.38%
1002053311123	MEDICARE	\$2,085	\$2,250	\$2,207	\$2,852	\$2,375		5.56%
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	\$31,459	\$40,650	\$23,806	\$31,800	\$42,300		4.06%
1002053311132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1002053311134	LIFE INS	\$331	\$450	\$230	\$305	\$350		-22.22%
1002053311136	DISABILITY INS	\$1,278	\$1,278	\$898	\$1,175	\$1,200		-6.10%
1002053311138	SELF FUNDING	\$2,148	\$3,000	\$1,920	\$2,800	\$3,000		0.00%
1002053311208	EDUCATION/TRAINING	\$49	\$500	\$0	\$0	\$500		0.00%
1002053311217	OTHER PROFESSIONAL SERVICES	\$0	\$1,000	\$13,440	\$13,500	\$1,000	1	0.00%
1002053311221	RADIO EQUIP/PAGERS	\$0	\$500	\$1,781	\$1,829	\$500		0.00%
1002053311222	VEHICLE EQUIP	\$243	\$1,000	\$260	\$500	\$500		-50.00%
1002053311223	FUEL/OIL/PUMPS	\$8,113	\$17,000	\$16,270	\$20,000	\$20,000	2	17.65%
1002053311224	VEHICLE/BOAT MAINT/RPR	\$11,457	\$15,000	\$15,172	\$16,200	\$15,000		0.00%
1002053311231	COMPUTERS	\$735	\$1,500	\$780	\$780	\$2,000	3	33.33%
1002053311243	SMALL EQUIPMENT/PARTS	\$958	\$1,500	\$167	\$250	\$500		-66.67%
1002053311244	ROAD MAINT	\$179,748	\$118,000	\$130,046	\$135,000	\$120,000	4	1.69%
1002053311245	STREET SIGNS	\$3,819	\$5,000	\$5,567	\$6,000	\$5,000	5	0.00%
1002053311246	PLOW DAMAGE	\$50	\$250	\$227	\$227	\$250		0.00%
1002053311247	FEES/BONDING FEES	\$500	\$500	\$625	\$625	\$1,050	6	110.00%
1002053311250	MISCELLANEOUS	\$23	\$250	\$19	\$19	\$0		-100.00%
1002053311261	SIDEWALK REPAIR	\$12	\$1,500	\$105	\$300	\$1,000	7	-33.33%
1002053311267	CHEMICALS	\$6,557	\$4,000	\$421	\$4,500	\$4,500	8	12.50%
1002053311501	INS-LIABILITY	\$18,699	\$21,350	\$20,404	\$24,405	\$16,500		-22.72%
1002053311502	INS-LGPIF	\$2,815	\$5,424	\$0	\$5,731	\$5,750		6.01%
1002053311503	STORAGE TANKS	\$686	\$690	\$0	\$0	\$0		-100.00%
	<b>TOTAL STREETS AND ROADS</b>	<b>\$446,276</b>	<b>\$437,977</b>	<b>\$408,181</b>	<b>\$505,338</b>	<b>\$433,235</b>		<b>-1.08%</b>
<b>SALT DOME</b>								#N/A
1002053312203	BLDG MAINT/COSTS	\$0	\$100	\$17	\$50	\$7,000	9	6900.00%
1002053312248	SALT EXPENSES	\$45,413	\$60,000	\$57,161	\$57,161	\$60,000	10	0.00%
	<b>TOTAL SALT DOME</b>	<b>\$45,413</b>	<b>\$60,100</b>	<b>\$57,178</b>	<b>\$57,211</b>	<b>\$67,000</b>		<b>11.48%</b>
1002053313258	CAPITAL OUTLAY	\$0	\$10,000	\$0	\$20,000	\$3,000	11	
<b>MAINTENANCE BUILDING</b>								#N/A
1002053317203	BLDG MAINT/COSTS	\$764	\$800	\$1,085	\$1,200	\$800		0.00%
1002053317206	BOTTLED WATER	\$221	\$200	\$192	\$250	\$250		25.00%
1002053317207	ELEC/HTNG/SWR/PAT'S SAN	\$8,025	\$9,000	\$7,499	\$9,800	\$9,000		0.00%
1002053317215	OFFC EQUIP PURCH/RPR	\$88	\$100	\$79	\$100	\$100		0.00%
1002053317216	OFFICE SUPPLIES	\$217	\$150	\$164	\$705	\$800		433.33%
1002053317217	OTHER PROFESSIONAL SERVICES	\$135	\$100	\$0	\$0	\$100		0.00%
1002053317225	PHONE/INTERNET	\$935	\$900	\$680	\$1,125	\$1,200		33.33%
1002053317226	UNIFORM EXPENSE	\$869	\$800	\$758	\$760	\$800		0.00%
1002053317230	POSTAGE	\$186	\$100	\$90	\$100	\$100		0.00%
1002053317243	SMALL EQUIPMENT/PARTS	\$2,669	\$500	\$699	\$700	\$500		0.00%
1002053317247	FEES/BONDING FEES	\$931	\$225	\$0	\$0	\$0	12	-100.00%
1002053317250	MISCELLANEOUS	\$744	\$250	\$529	\$0	\$0		-100.00%
1002053317267	CHEMICALS	\$927	\$800	\$743	\$775	\$800		0.00%
	<b>TOTAL MAINTENANCE BUILDING</b>	<b>\$16,711</b>	<b>\$13,925</b>	<b>\$12,518</b>	<b>\$15,515</b>	<b>\$14,450</b>		<b>3.77%</b>
1002153420249	STREETLIGHTS	\$56,125	\$52,000	\$38,435	\$51,250	\$52,000		0.00%
<b>WEEDS &amp; LAKE WEEDS</b>								#N/A
1002353642110	FULL TIME WAGES	\$5,012	\$4,365	\$2,831	\$3,400	\$4,365		0.00%
1002353642111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1002353642112	TEMP EMPLOYMENT	\$860	\$700	\$426	\$426	\$700		0.00%
1002353642120	RETIREMENT	\$606	\$555	\$360	\$432	\$305		-45.05%
1002353642122	FICA	\$363	\$385	\$201	\$237	\$315		-18.18%
1002353642123	MEDICARE	\$85	\$85	\$48	\$55	\$75		-11.76%
1002353642130	HEALTH INS	\$1,373	\$1,150	\$1,039	\$1,560	\$1,200		4.35%
1002353642132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1002353642134	LIFE INS	\$14	\$20	\$10	\$15	\$20		0.00%

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
1002353642136	DISABILITY INS	\$56	\$56	\$39	\$51	\$50		-10.71%
1002353642138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0		#N/A
1002353642217	OTHER PROFESSIONAL SERVICES	\$900	\$500	\$1,030	\$500	\$500	13	0.00%
1002353642224	VEHICLE/BOAT MAINT/RPR	\$4	\$50	\$0	\$0	\$50		0.00%
1002353642230	POSTAGE	\$72	\$50	\$2	\$5	\$50		0.00%
1002353642250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
	TOTAL WEEDS & LAKE WEEDS	\$9,345	\$7,916	\$5,986	\$6,681	\$7,630		-3.61%
	CEMETERY							#N/A
1002454910110	FULL TIME WAGES	\$2,313	\$4,365	\$1,213	\$2,400	\$4,365		0.00%
1002454910111	PART TIME WAGES	\$175	\$0	\$0	\$0	\$0		#N/A
1002454910112	TEMP EMPLOYMENT	\$693	\$1,000	\$444	\$444	\$1,000		0.00%
1002454910120	RETIREMENT	\$280	\$555	\$154	\$305	\$305		-45.05%
1002454910122	FICA	\$197	\$385	\$102	\$176	\$335		-12.99%
1002454910123	MEDICARE	\$46	\$85	\$24	\$41	\$80		-5.88%
1002454910130	HEALTH INS	\$1,106	\$1,150	\$837	\$1,140	\$1,200		4.35%
1002454910132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1002454910134	LIFE INS	\$12	\$16	\$8	\$11	\$16		0.00%
1002454910136	DISABILITY INS	\$45	\$45	\$32	\$42	\$40		-11.11%
1002454910203	BLDG MAINT/COSTS	\$76	\$300	\$14	\$50	\$300		0.00%
1002454910223	FUEL/OIL/PUMPS	\$436	\$500	\$272	\$375	\$500		0.00%
1002454910243	SMALL EQUIPMENT/PARTS	\$498	\$500	\$342	\$450	\$500		0.00%
1002454910250	MISCELLANEOUS	\$88	\$50	\$2,052	\$2,052	\$50		0.00%
	TOTAL CEMETERY	\$5,965	\$8,951	\$5,494	\$7,486	\$8,691		-2.90%
	PARKS							#N/A
1002555200110	FULL TIME WAGES	\$19,275	\$19,625	\$5,792	\$10,000	\$19,625		0.00%
1002555200111	PART TIME WAGES	\$700	\$0	\$225	\$500	\$500		#N/A
1002555200112	TEMP EMPLOYMENT	\$5,054	\$4,000	\$3,034	\$3,034	\$4,000		0.00%
1002555200120	RETIREMENT	\$2,332	\$2,500	\$736	\$1,150	\$1,375		-45.00%
1002555200122	FICA	\$1,546	\$1,450	\$558	\$839	\$1,500		3.45%
1002555200123	MEDICARE	\$361	\$350	\$131	\$196	\$350		0.00%
1002555200130	HEALTH INS	\$5,448	\$5,150	\$4,122	\$6,185	\$5,425		5.34%
1002555200132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1002555200134	LIFE INS	\$57	\$78	\$40	\$53	\$55		-29.49%
1002555200136	DISABILITY INS	\$221	\$221	\$156	\$205	\$195		-11.76%
1002555200203	BLDG MAINT/COSTS	\$2,045	\$1,000	\$333	\$1,000	\$1,000		0.00%
1002555200207	ELEC/HTNG/SWR/PAT'S SAN	\$11,220	\$10,000	\$7,684	\$9,200	\$10,000		0.00%
1002555200214	PARK EQUIP/MAINTENANCE	\$3,104	\$1,500	\$0	\$0	\$1,500		0.00%
1002555200217	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$635	\$635	\$500	14	#N/A
1002555200223	FUEL/OIL/PUMPS	\$918	\$1,500	\$2,032	\$2,500	\$2,500		66.67%
1002555200225	PHONE/INTERNET	\$400	\$0	\$0	\$0	\$0		#N/A
1002555200230	POSTAGE	\$28	\$25	\$6	\$10	\$25		0.00%
1002555200243	SMALL EQUIPMENT/PARTS	\$830	\$800	\$846	\$950	\$900		12.50%
1002555200250	MISCELLANEOUS	\$1,590	\$0	\$0	\$0	\$0		#N/A
1002555200252	RAMP	\$0	\$500	\$32	\$50	\$500		0.00%
1002555200258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0		#N/A
1002555200267	CHEMICALS	\$697	\$800	\$354	\$450	\$800		0.00%
1002555200281	LAUNCHING PIER	\$541	\$500	\$356	\$700	\$700		40.00%
1002555200285	PARK MAINT/REPAIR	\$3,862	\$3,500	\$2,252	\$3,200	\$3,500		0.00%
1002555200294	PROGRAMMING - MOVIES IN THE PARKS	\$0	\$0	\$2,988	\$3,100	\$3,100	15	#N/A
	TOTAL PARKS	\$60,229	\$53,499	\$32,312	\$43,957	\$58,050		8.51%
	RECREATION							#N/A
1002655302110	FULL TIME WAGES	\$6,671	\$8,725	\$638	\$4,000	\$8,725		0.00%
1002655302112	TEMP EMPLOYMENT	\$171	\$250	\$157	\$157	\$250		0.00%
1002655302120	RETIREMENT	\$807	\$1,110	\$81	\$510	\$615		-44.59%
1002655302122	FICA	\$422	\$575	\$49	\$258	\$560		-2.61%
1002655302123	MEDICARE	\$99	\$115	\$11	\$60	\$130		13.04%
1002655302130	HEALTH INS	\$2,712	\$2,290	\$2,052	\$3,080	\$2,411		5.28%
1002655302132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1002655302134	LIFE INS	\$29	\$39	\$20	\$27	\$30		-23.08%
1002655302136	DISABILITY INS	\$110	\$110	\$77	\$101	\$100		-9.09%
1002655302225	PHONE/INTERNET	\$0	\$0	\$0	\$0	\$0		#N/A
1002655302250	MISCELLANEOUS	\$106	\$0	\$12	\$15	\$0		#N/A
1002655302254	FLAGS/BANNER/DECOR	\$1,704	\$1,600	\$206	\$500	\$2,000	16	25.00%
	TOTAL RECREATION	\$12,831	\$14,814	\$3,303	\$8,708	\$14,821		0.05%
	<b>TOTAL PUBLIC WORKS</b>	<b>\$652,895</b>	<b>\$659,182</b>	<b>\$563,407</b>	<b>\$716,146</b>	<b>\$658,877</b>		-0.05%

**Village of Twin Lakes**  
**2012 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 a Chief, two Lieutenants, one Detective, nine Police Officers, four Dispatchers and a number of Part Time employees. This line does not include any additional Police Officers or Dispatching staff and includes no general wage increase for staff. The only increases relate to increased wages due to progression through the pay step process. Currently, one of the Lieutenant positions is vacant and we have ten Police Officers. By mid 2012, one of the Police Officers is expected to be promoted to Lieutenant after a testing process. Additionally, the current Lieutenant is being activated by the military and will be on active duty for all of 2012. In his stead, the Police Department plans to use two of its existing Part Time Officers to supplement the supervisory staff in the capacity of acting Lieutenant (part time). Funds for this activity are available in the proposed budget.
2. In addition to the estimated increase in rates, this insurance line includes costs associated with changes for two employees changing from single plan benefits to family plan benefits and one employee dropping single plan coverage after getting married.
3. This line reflects the separate payment of a Dental Insurance premium for the Police Chief, who does not take the Village's Health Insurance program but does receive a dental benefit.
4. The 2011 expense in this line relates to the outside evaluation performed on the detective skills of candidates for the Detective position appointed in October.
5. This line reflects the purchase of fuel from the local retail establishments and generally higher fuel costs and is based on annualized fuel consumption by the Department. During certain times of the year, the Department members ride in two person cars to eliminate some of the vehicle trips caused by multiple Officers on the road.
6. This line reflects the purchase of one patrol vehicle in 2012 at an estimated cost of \$26,500 including lights and other equipment. The vehicle, which is expected to be an Impala, will replace the Ford Explorer, which will be kept in the fleet for lower mileage supervisory use. This line also includes the installation of significant radio upgrades due to federally required changes to narrowband frequencies (\$45,000); installation of lightening and surge protection on the Police Station electrical system (\$6,000); purchase of a replacement laser speed detection device (\$2,000) and a replacement device for reading implanted ID chips in animals (\$500). These items are projected to be funded through capital borrowing.
7. This line reflects the Fire Departments purchase of replacement equipment including four truck radios (\$2,000); five air cylinders/bottles (\$4,450) and two fill tank liners (\$2,050). Due to their long lives, these items are projected for funding through capital borrowing.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>PUBLIC SAFETY</b>								#N/A
<b>POLICE COMMISSION</b>								#N/A
1003052103111	PART TIME WAGES	\$1,207	\$900	\$475	\$950	\$900		0.00%
1003052103122	FICA	\$39	\$60	\$29	\$59	\$60		0.00%
1003052103123	MEDICARE	\$9	\$15	\$7	\$14	\$15		0.00%
1003052103208	TRAINING	\$0	\$500	\$0	\$500	\$500		0.00%
1003052103232	LEGAL	\$0	\$1,000	\$0	\$1,000	\$500		-50.00%
1003052103250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
	<b>TOTAL POLICE COMMISSION</b>	<b>\$1,255</b>	<b>\$2,475</b>	<b>\$511</b>	<b>\$2,523</b>	<b>\$1,975</b>		<b>-20.20%</b>
<b>POLICE DEPARTMENT</b>								#N/A
1003152111110	FULL TIME WAGES	\$957,432	\$915,000	\$616,164	\$908,000	\$915,000	1	0.00%
1003152111111	PART TIME WAGES	\$120,665	\$109,900	\$80,924	\$119,250	\$121,000		10.10%
1003152111112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0		#N/A
1003152111114	OVERTIME 1.5	\$40,117	\$45,000	\$28,685	\$42,300	\$45,000		0.00%
1003152111120	RETIREMENT	\$166,096	\$165,000	\$115,934	\$170,000	\$151,000		-8.48%
1003152111122	FICA	\$71,047	\$64,000	\$46,957	\$66,312	\$67,000		4.69%
1003152111123	MEDICARE	\$16,551	\$15,000	\$10,982	\$15,508	\$15,700		4.67%
1003152111124	LONGEVITY	\$1,945	\$2,100	\$0	\$2,100	\$2,100		0.00%
1003152111126	ALT INS INCENTIVE	\$2,100	\$0	\$0	\$0	\$0		#N/A
1003152111128	EDUCATION/CERT INCENTIVE	\$6,750	\$9,750	\$204	\$9,950	\$11,250		15.38%
1003152111130	HEALTH INS	\$147,287	\$173,600	\$107,790	\$162,700	\$189,000	2	8.87%
1003152111132	DENTAL INS	\$1,086	\$1,210	\$815	\$1,086	\$1,200	3	-0.83%
1003152111134	LIFE INS	\$1,586	\$1,906	\$1,291	\$1,722	\$2,000		4.93%
1003152111136	DISABILITY INS	\$7,979	\$8,061	\$5,493	\$7,251	\$7,300		-9.44%
1003152111138	SELF FUNDING	\$10,791	\$10,000	\$5,334	\$10,000	\$10,000		0.00%
1003152111140	UNIFORM ALLOWANCE	\$12,741	\$16,500	\$10,205	\$16,000	\$16,000		-3.03%
1003152111201	ANIMAL FUND	\$3,462	\$500	\$0	\$0	\$500		0.00%
1003152111203	BLDG MAINT/COSTS	\$24,758	\$19,000	\$19,404	\$23,500	\$20,000		5.26%
1003152111204	CITIZEN PROGRAMS	\$0	\$0	\$0	\$0	\$0		#N/A
1003152111205	CRIME STOPPERS	\$0	\$400	\$100	\$100	\$200		-50.00%
1003152111206	CULLIGAN WATER	\$653	\$825	\$675	\$900	\$850		3.03%
1003152111207	ELEC/HTG/SWR/PAT'S SAN	\$19,548	\$19,250	\$13,882	\$20,800	\$21,000		9.09%
1003152111208	EDUCATION/TRAINING	\$12,190	\$6,500	\$4,103	\$6,000	\$6,500		0.00%
1003152111209	FILM/CAMERA EXP	\$242	\$500	\$3	\$10	\$100		-80.00%
1003152111210	FIREARMS/SUPPLIES	\$2,777	\$2,500	\$1,590	\$1,700	\$2,500		0.00%
1003152111212	JAIL COSTS	\$4	\$50	\$14	\$20	\$50		0.00%
1003152111213	MEDICAL/HOSPITAL	\$1,246	\$1,000	\$184	\$200	\$500		-50.00%
1003152111215	OFFC EQUIP PURCH/RPR	\$4,683	\$5,500	\$3,674	\$5,400	\$6,000		9.09%
1003152111216	OFFICE SUPPLIES	\$4,174	\$4,000	\$2,404	\$3,500	\$4,250		6.25%
1003152111217	OTHER PROFESSIONAL SERVICES	\$11,855	\$8,000	\$7,329	\$7,400	\$8,000		0.00%
1003152111219	PROFILE EVALUATION	\$0	\$0	\$0	\$3,200	\$0	4	#N/A
1003152111220	SUBSCRIPTION/DUES	\$595	\$500	\$672	\$672	\$700		40.00%
1003152111221	RADIO EQUIP/PAGERS	\$1,231	\$1,500	\$904	\$1,200	\$1,500		0.00%
1003152111222	VEHICLE EQUIP	\$2,747	\$4,000	\$2,519	\$3,200	\$4,000		0.00%
1003152111223	FUEL/OIL/PUMPS	\$28,132	\$36,000	\$24,457	\$38,000	\$36,000	5	0.00%
1003152111224	VEHICLE/BOAT MAINT/RPR	\$11,326	\$9,000	\$8,412	\$11,000	\$9,300		3.33%
1003152111225	PHONE/INTERNET	\$8,059	\$8,000	\$5,692	\$7,700	\$8,000		0.00%
1003152111226	UNIFORM INITIAL ISSUE EXPENSE	\$1,751	\$1,000	\$1,588	\$1,600	\$1,000		0.00%
1003152111227	VEHICLE SEIZURES	\$0	\$250	\$0	\$0	\$250		0.00%
1003152111229	ADVERTISING/CLASSIFIEDS	\$0	\$300	\$0	\$0	\$250		-16.67%
1003152111230	POSTAGE	\$1,151	\$1,300	\$463	\$650	\$1,300		0.00%
1003152111231	COMPUTERS	\$12,406	\$10,000	\$10,561	\$10,900	\$13,000		30.00%
1003152111232	LEGAL	\$27,863	\$3,000	\$2,525	\$3,000	\$3,000		0.00%
1003152111243	SMALL EQUIP/PARTS	\$17	\$500	\$0	\$0	\$500		0.00%
1003152111250	MISCELLANEOUS	\$516	\$200	\$0	\$0	\$200		0.00%
1003152111501	INS-LIABILITY	\$42,418	\$43,725	\$50,494	\$60,500	\$42,000		-3.95%
1003152111502	INS-LGPIF	\$1,202	\$2,325	\$0	\$2,607	\$2,600		11.83%
1003152111503	STORAGE TANKS	\$686	\$689	\$0	\$0	\$0		-100.00%
1003152114258	CAPITAL OUTLAY	\$71,185	\$11,450	\$51,632	\$51,632	\$80,000	6	598.69%
	<b>TOTAL POLICE DEPARTMENT</b>	<b>\$1,861,050</b>	<b>\$1,738,791</b>	<b>\$1,244,059</b>	<b>\$1,797,570</b>	<b>\$1,827,600</b>		<b>5.11%</b>
<b>NEIGHBORHOOD WATCH</b>								#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%
	<b>TOTAL NEIGHBORHOOD WATCH</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>		<b>0.00%</b>
<b>PD - PUBLIC WORKS</b>								
1003152113110	FULL TIME WAGES	\$685	\$2,000	\$431	\$900	\$2,000		0.00%
1003152113111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1003152113112	TEMP EMPLOYMENT	\$225	\$200	\$139	\$139	\$200		0.00%
1003152113120	RETIREMENT	\$83	\$230	\$55	\$115	\$140		-39.13%
1003152113122	FICA	\$56	\$150	\$35	\$64	\$125		-16.67%

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
1003152113123	MEDICARE	\$13	\$40	\$8	\$15	\$30		-25.00%
	TOTAL PD - PUBLIC WORKS	\$1,062	\$2,620	\$668	\$1,233	\$2,495		-4.77%
WATER PATROL								
1003255304110	FULL TIME WAGES	\$1,618	\$2,500	\$941	\$1,100	\$2,000		-20.00%
1003255304111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0		#N/A
1003255304112	TEMP EMPLOYMENT	\$26,432	\$29,000	\$34,621	\$35,000	\$32,000		10.34%
1003255304114	OVERTIME 1.5	\$930	\$2,000	\$921	\$921	\$1,500		-25.00%
1003255304120	RETIREMENT	\$311	\$400	\$161	\$190	\$400		0.00%
1003255304122	FICA	\$1,777	\$2,000	\$2,165	\$2,295	\$2,100		5.00%
1003255304123	MEDICARE	\$416	\$500	\$506	\$537	\$500		0.00%
1003255304130	HEALTH INS	\$1,246	\$500	\$878	\$1,170	\$1,000		100.00%
1003255304132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
1003255304134	LIFE INS	\$0	\$5	\$0	\$0	\$0		-100.00%
1003255304136	DISABILITY INS	\$47	\$47	\$33	\$43	\$40		-14.89%
1003255304138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0		#N/A
1003255304208	EDUCATION/TRAINING	\$303	\$500	\$40	\$40	\$300		-40.00%
1003255304213	MEDICAL/HOSPITAL	\$0	\$500	\$788	\$788	\$800		60.00%
1003255304217	OTHER PROFESSIONAL SERVICES	\$600	\$1,000	\$924	\$1,250	\$1,000		0.00%
1003255304221	RADIO EQUIP/PAGERS	\$0	\$300	\$846	\$846	\$300		0.00%
1003255304222	VEHICLE EQUIPMENT	\$401	\$2,100	\$2,689	\$2,700	\$2,500		19.05%
1003255304223	FUEL/OIL/PUMPS	\$775	\$1,000	\$320	\$800	\$1,500		50.00%
1003255304224	VEHICLE/BOAT MAINT/RPR	\$1,335	\$6,200	\$3,285	\$3,285	\$6,000		-3.23%
1003255304226	UNIFORM ALLOWANCE	\$101	\$500	\$180	\$180	\$500		0.00%
1003255304229	ADVERTISING/CLASSIFIEDS	\$0	\$100	\$0	\$0	\$100		0.00%
1003255304250	MISCELLANEOUS	\$3	\$150	\$0	\$0	\$150		0.00%
	TOTAL WATER PATROL	\$36,295	\$49,302	\$49,298	\$51,145	\$52,690		6.87%
FIRE DEPARTMENT								
1003352200111	PART TIME WAGES	\$2,834	\$3,500	\$1,508	\$3,020	\$3,500		0.00%
1003352200122	FICA	\$176	\$225	\$94	\$187	\$225		0.00%
1003352200123	MEDICARE	\$41	\$35	\$22	\$44	\$35		0.00%
1003352200204	CITIZEN PROGRAMS	\$500	\$500	\$0	\$500	\$500		0.00%
1003352200207	ELEC/HTNG/SWR/PAT'S SAN	\$10,402	\$10,500	\$7,763	\$10,400	\$10,500		0.00%
1003352200208	EDUCATION/TRAINING	\$2,275	\$2,500	\$2,239	\$2,400	\$2,500		0.00%
1003352200213	MEDICAL/HOSPITAL	\$1,731	\$1,500	\$188	\$250	\$1,000		-33.33%
1003352200217	OTHER PROFESSIONAL SERVICES	\$421	\$500	\$82	\$82	\$500		0.00%
1003352200218	FD- NEW EQUIPMENT	\$2,054	\$5,000	\$5,313	\$5,313	\$5,000		0.00%
1003352200220	SUBSCRIPTIONS/DUES	\$116	\$150	\$76	\$120	\$150		0.00%
1003352200221	RADIO EQUIP/PAGERS	\$6,339	\$3,000	\$2,854	\$3,200	\$3,000		0.00%
1003352200223	FUEL/OIL/PUMPS	\$4,305	\$5,500	\$3,889	\$5,800	\$5,800		5.45%
1003352200224	VEHICLE/BOAT MAINT/RPR	\$8,038	\$20,000	\$4,841	\$7,300	\$15,000		-25.00%
1003352200225	PHONE/INTERNET	\$2,169	\$2,000	\$1,617	\$2,150	\$2,200		10.00%
1003352200243	SMALL EQUIP/PARTS	\$3,589	\$5,000	\$2,014	\$2,700	\$5,000		0.00%
1003352200250	MISCELLANEOUS	\$0	\$500	\$0	\$0	\$500		0.00%
1003352200257	REALLOCATIONS	\$0	\$0	\$0	\$0	\$0		#N/A
1003352200259	SALARY COMPENSATION	\$32,713	\$35,000	\$26,250	\$35,000	\$35,000		0.00%
1003352200284	LENGTH OF SVC PROG	\$0	\$0	\$0	\$0	\$0		#N/A
1003352200501	INS-LIABILITY	\$16,978	\$14,280	\$18,832	\$22,000	\$14,850		3.99%
1003352200502	INS-LGPIF	\$5,173	\$10,000	\$0	\$10,231	\$10,250		2.50%
1003352200503	STORAGE TANKS	\$689	\$689	\$0	\$0	\$0		-100.00%
1003352202218	CAPITAL OUTLAY NEW EQUIPMENT	\$2,867	\$11,800	\$0	\$8,300	\$8,500	7	-27.97%
1003352202258	CAPITAL OUTLAY	\$669,488	\$0	\$5,778	\$0	\$0		#N/A
	TOTAL FIRE DEPARTMENT	\$772,898	\$132,179	\$83,360	\$118,997	\$124,010		-6.18%
RESCUE SQUAD								
1003452300223	FUEL/OIL /PUMPS	\$4,651	\$4,500	\$4,829	\$7,300	\$7,500		66.67%
1003452300235	RETAINER FEES	\$23,000	\$23,000	\$17,250	\$23,000	\$23,000		0.00%
1003452300237	DEBT P&I (BUILDING LOAN)	\$0	\$0	\$0	\$0	\$0		#N/A
1003452300250	MISCELLANEOUS	\$376	\$0	\$0	\$0	\$0		#N/A
1003452300501	INS-LIABILITY	\$5,414	\$5,800	\$2,998	\$7,300	\$4,300		-25.86%
1003452300502	INS-LGPIF	\$857	\$1,896	\$3,258	\$1,897	\$2,000		5.49%
1003452300503	STORAGE TANKS	\$689	\$689	\$0	\$0	\$0		-100.00%
	TOTAL RESCUE SQUAD	\$34,987	\$35,885	\$28,335	\$39,497	\$36,800		2.55%
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$2,707,547</b>	<b>\$1,961,752</b>	<b>\$1,406,231</b>	<b>\$2,010,965</b>	<b>\$2,046,070</b>		<b>4.30%</b>
								#N/A
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$4,642,059</b>	<b>\$4,019,400</b>	<b>\$3,768,108</b>	<b>\$4,064,645</b>	<b>\$4,114,444</b>		<b>2.36%</b>
	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$4,584,269</b>	<b>\$4,047,170</b>	<b>\$3,064,191</b>	<b>\$4,064,589</b>	<b>\$4,177,176</b>		<b>3.21%</b>
	<b>FUND SURPLUS(DEFICIT)</b>	<b>\$57,790</b>	<b>(\$27,770)</b>	<b>\$703,917</b>	<b>\$56</b>	<b>(\$62,732)</b>		<b>125.90%</b>

**Village of Twin Lakes  
2012 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 rebidding of the contract for the curbside refuse and recycling collection services, the cost of the program will decrease. The amounts listed below reflect a grant received from the State to support our recycling efforts (including yard waste), which was reduce by the State in 2011 and 2012. *These amounts are subject to change pending completion of negotiations related to the curbside collection program.*

Annual rates for Refuse and Recycling are as follows:

- 95 gallon container - \$145.96
- 65 gallon container - \$136.36
- 35 gallon container - \$117.96
- Additional container - \$90
- Commercial Service - \$207.60

2. The curbside collection refuse and recycling is handled by a private contractor, *and these figures are based on a continuing contract with Veolia Environmental Services.* The monthly cost for this service will decrease in 2012 after the rebid and negotiation of the contract price. The annual charge for each collection made by the hauler is as follows: \$135.96 for 95 gallon toter service, \$126.36 for 65 gallon toter service, and \$117.96 for 35 gallon toter service.
3. Funds are provided in this line for grinding of brush material deposited by our residents at the recycling center, which is done instead of burning the material. The large expense in 2011 relates to the grinding of a multiple year accumulation of brush material.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>SANITATION FUND</b>								#N/A
<b>SANITATION FUND REVENUES</b>								#N/A
6004043545000	RECYCLING GRANT	\$26,917	\$26,900	\$17,403	\$17,403	\$17,000		-36.80%
6004046420000	REFUSE/RECYCLING CHARGES	\$435,206	\$460,000	\$720	\$450,000	\$420,000	1	-8.70%
6004046421000	PRIOR YEAR REFUSE/RECYCLING	\$26,785	\$10,000	\$2,545	\$4,000	\$4,000		-60.00%
6004048112000	INTEREST ON TAXES CHARGED	\$0	\$0	\$0	\$0	\$0		#N/A
	<b>TOTAL SANITATION FUND REVENUES</b>	<b>\$488,908</b>	<b>\$496,900</b>	<b>\$20,668</b>	<b>\$471,403</b>	<b>\$441,000</b>		-11.25%
<b>SANITATION FUND EXPENSES</b>								#N/A
6004053620250	MISCELLANEOUS							#N/A
6004053620255	GARBAGE/RECYCLING PAYMENT	\$320,204	\$319,350	\$212,135	\$320,810	\$300,000	2	-6.06%
6004053635110	FULL TIME WAGES	\$8,153	\$15,265	\$5,787	\$7,300	\$15,265		0.00%
6004053635111	PART TIME WAGES	\$5,350	\$3,500	\$3,490	\$5,000	\$5,000		42.86%
6004053635112	TEMP EMPLOYMENT	\$135	\$500	\$213	\$213	\$500		0.00%
6004053635120	RETIREMENT	\$987	\$1,800	\$757	\$930	\$700		-61.11%
6004053635122	FICA	\$842	\$1,000	\$597	\$776	\$1,000		0.00%
6004053635123	MEDICARE	\$197	\$200	\$139	\$181	\$225		12.50%
6004053635130	HEALTH INS	\$4,461	\$4,000	\$3,375	\$4,500	\$4,200		5.00%
6004053635132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
6004053635134	LIFE INS	\$47	\$64	\$33	\$45	\$45		-29.69%
6004053635136	DISABILITY INS	\$182	\$182	\$127	\$167	\$156		-14.29%
6004053635207	ELECTC/HTNG/SWR/PAT'S SAN	\$347	\$400	\$265	\$400	\$400		0.00%
6004053635217	OTHER PROFESSIONAL SERVICES	\$523	\$2,500	\$8,088	\$8,088	\$3,000	3	20.00%
6004053635223	FUEL/OIL/PUMPS	\$1,033	\$2,000	\$2,068	\$3,600	\$3,500		75.00%
6004053635224	VEHICLE/BOAT MAINT/RPR	\$2,341	\$7,000	\$3,220	\$4,300	\$5,000		-28.57%
6004053635243	SMALL EQUIP/PARTS	\$412	\$500	\$412	\$450	\$500		0.00%
6004053635250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
6004053635255	GARB/RECYCLING PYMNT	\$119,180	\$123,250	\$76,544	\$114,800	\$95,000	2	-22.92%
6004053635293	ADMIN PYMNT TO GEN FUND	\$5,000	\$5,000	\$0	\$5,000	\$5,000		0.00%
	<b>TOTAL SANITATION FUND EXPENSES</b>	<b>\$469,394</b>	<b>\$486,511</b>	<b>\$317,250</b>	<b>\$476,560</b>	<b>\$439,491</b>		-9.66%
	<b>SANITATION FUND SURPLUS(DEFICIT)</b>	<b>\$19,514</b>	<b>\$10,389</b>	<b>(\$296,582)</b>	<b>(\$5,157)</b>	<b>\$1,509</b>		

**Village of Twin Lakes**  
**2012 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. No levy is made for the debt service related to the purchase of the property.
2. These amounts reflect payments made by users of the facility to launch boats and to moor at the marina pier. The amounts listed here are net of the State Sales Taxes that are collected on these fees and remitted to the State on behalf of the person paying the fee.
3. This amount reflects the ongoing payments on the loan to purchase the property and the payment on the loan for improvements made to the parking lot and the marina pier. 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 is expected to take action to officially abate the required tax levy.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>LAUNCH/MARINA FUND</b>								
8008541111000	PROP TAX SETTLEMENT	\$40,240	\$37,723	\$37,723	\$37,723	\$36,790	1	-2.47%
8008543522000	DNR GRANT PROCEEDS	\$72,000	\$0	\$0	\$0	\$0		#N/A
8008546750000	BOAT RAMP FEES	\$15,881	\$16,000	\$14,595	\$15,000	\$16,000	2	0.00%
8008546751000	MARINA FEES	\$36,983	\$39,000	\$36,983	\$36,983	\$37,000	2	-5.13%
8008548109000	INTEREST LGIP	\$76	\$50	\$22	\$29	\$50		0.00%
8008548900000	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
8008549100000	LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0		#N/A
	<b>TOTAL LAUNCH/MARINA FUND REVENUES</b>	<b>\$165,180</b>	<b>\$92,773</b>	<b>\$89,323</b>	<b>\$89,735</b>	<b>\$89,840</b>		-3.16%
								#N/A
800855400110	FULL TIME WAGES	\$0	\$1,500	\$0	\$1,200	\$1,500		0.00%
800855400203	BLDG MAINT COST	\$10	\$500	\$0	\$0	\$500		0.00%
800855400207	ELEC/HTNG/SWR/PAT'S SAN	\$1,713	\$2,000	\$1,260	\$1,560	\$2,000		0.00%
800855400216	OFFICE SUPPLIES	\$253	\$300	\$30	\$50	\$300		0.00%
800855400217	OTHER PROFESSIONAL SERVICES	\$890	\$1,000	\$54	\$54	\$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	\$500	\$0	\$0	\$500		0.00%
800855400237	DEBT SERVICE	\$83,815	\$80,478	\$80,478	\$80,478	\$78,725	3	-2.18%
800855400239	ENGINEERING	\$0	\$0	\$0	\$0	\$0		#N/A
800855400243	SMALL EQUIPMENT/PARTS	\$576	\$1,500	\$217	\$250	\$500		-66.67%
800855400245	SIGNS	\$157	\$50	\$0	\$0	\$50		0.00%
800855400258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0		#N/A
800855400281	PIER MAINTENANCE/REPAIR	\$729	\$0	\$705	\$750	\$1,000		#N/A
800855400293	ADMIN PAYMENT TO GEN FUND	\$2,000	\$2,000	\$0	\$2,000	\$2,000		0.00%
800855400501	INS-LIABILITY	\$0	\$0	\$0	\$0	\$0		#N/A
800855400502	INS-LGPIF	\$161	\$310	\$0	\$465	\$475		53.23%
800859999250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0		#N/A
	<b>TOTAL LAUNCH/MARINA FUND EXPENSES</b>	<b>\$90,304</b>	<b>\$90,238</b>	<b>\$82,744</b>	<b>\$86,807</b>	<b>\$88,650</b>		-1.76%
	<b>TOTAL FUND SURPLUS(DEFICIT)</b>	<b>\$74,876</b>	<b>\$2,535</b>	<b>\$6,579</b>	<b>\$2,928</b>	<b>\$1,190</b>		-53.06%
	<b>Fund Balance Beginning of Fiscal Year</b>	<b>\$32,002</b>	<b>\$106,878</b>		<b>\$106,878</b>	<b>\$109,806</b>		
	<b>Change During Year</b>	<b>\$74,876</b>	<b>\$2,535</b>		<b>\$2,928</b>	<b>\$1,190</b>		
	<b>Fund Balance End of Fiscal Year</b>	<b>\$106,878</b>	<b>\$109,413</b>		<b>\$109,806</b>	<b>\$110,996</b>		

**Village of Twin Lakes**  
**2010 Annual Budget**  
**Administrative Notes**  
**SEWER UTILITY**

DRAFT

1. This line accounts for the quarterly charges assessed to sewer system users to support treatment and maintenance operations. The rate was increased for 2011 to prepare for debt service coming in 2012 related to the Lift Station and Force Main Rehabilitation Project. Each single family residence is charged \$96 per quarter (\$384 annually), which comprises a \$12 administrative fee and an \$84 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 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 is increased to account for the increased expense required by the DNR as part of the Village's Clean Water Fund Loan related to Lift Station and Force Main work.
5. 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.
6. 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 and is impacted by the changes in benefit levels experience in the General Fund as well as a change from single plan to family plan for one Wastewater Employee after getting married in 2011.
7. These lines provide funds for repairs to the collection system and to the plant. The system is aging and sometimes aggressive repairs are needed to bring equipment up to date. This is somewhat offset by recent major upgrades at three of the Village's lift stations.
8. 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. While a slightly smaller amount of waste sludge is being removed at the end of the treatment process due to continued efforts to reduce the amount of water left in the material, a change in the method of separating solid material from septage material hauled to the plant has caused a slight increase in the amount of material disposed.
9. 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 over 200,000

linear foot system will be cleaned and televised. In addition, funds are available for more regular cleaning of known problem areas. DRAFT

10. This line reflects the anticipated debt service cost for the Sewer Fund including the new CWF Loan taken out in 2010.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>SEWER FUND</b>								
<b>SEWER FUND REVENUES</b>								
2006046410001	SWR CHARGES	\$1,278,309	\$1,200,000	\$639,171	\$1,260,000	\$1,200,000	1	0.00%
2006046410003	SWR PENALTIES	\$0	\$15,000	\$25,661	\$25,700	\$15,000		0.00%
2006046410018	SWR SEPTAGE	\$216,265	\$160,000	\$144,456	\$165,000	\$160,000	2	0.00%
2006046410019	PRIOR SWR CHRGES	\$165,479	\$155,000	\$5,856	\$150,000	\$155,000	3	0.00%
2006046410020	PRIOR SWR PENALTIES/INT	\$18,887	\$17,000	\$1,696	\$15,000	\$17,000		0.00%
2006046410250	MISCELLANEOUS INCOME	\$3,000		\$0	\$0			#N/A
2006048109150	INTEREST		\$500	\$276	\$650	\$500		0.00%
	<b>TOTAL SEWER FUND REVENUES</b>	<b>\$1,681,940</b>	<b>\$1,547,500</b>	<b>\$817,116</b>	<b>\$1,616,350</b>	<b>\$1,547,500</b>		0.00%
<b>SEWER FUND EXPENSES</b>								
2006053610017	SWR DEPRECIATION	\$254,810	\$0	\$0	\$0	\$0		#N/A
2006053610027	SWR REPLACEMENT	\$55,000	\$74,000	\$0	\$74,000	\$74,000	4	0.00%
2006053610106	SWR OFFICE WAGE	\$59,323	\$62,200	\$38,506	\$53,500	\$63,200	5	1.61%
2006053610110	FULL TIME WAGES	\$180,749	\$178,400	\$125,290	\$182,000	\$178,400		0.00%
2006053610111	PART TIME WAGES	\$406	\$0	\$2,272	\$0	\$0		#N/A
2006053610112	TEMPORARY EMPLOYMENT	\$4,143	\$5,000	\$74	\$74	\$5,000		0.00%
2006053610114	OVERTIME 1.5	\$10,882	\$8,200	\$4,519	\$6,200	\$8,000		-2.44%
2006053610115	OVERTIME 2.0	\$12,947	\$11,000	\$6,529	\$10,000	\$11,000		0.00%
2006053610120	RETIREMENT	\$28,594	\$30,397	\$21,625	\$29,600	\$17,000		-44.07%
2006053610122	FICA	\$16,235	\$16,627	\$11,013	\$15,610	\$16,500		-0.76%
2006053610123	MEDICARE	\$3,797	\$3,248	\$2,576	\$3,650	\$3,900		20.07%
2006053610124	LONGEVITY	\$667	\$570	\$0	\$570	\$570		0.00%
2006053610126	ALT INS INCENTIVE	\$252	\$252	\$0	\$252	\$252		0.00%
2006053610128	EDUCATOIN/CERT INCENTIVE	\$630	\$0	\$0	\$630	\$630		#N/A
2006053610130	HEALTH INS	\$36,717	\$42,100	\$25,608	\$40,515	\$54,115	6	28.54%
2006053610132	DENTAL INS	\$0	\$0	\$0	\$0	\$0		#N/A
2006053610134	LIFE INS	\$842	\$1,025	\$714	\$970	\$1,020		-0.49%
2006053610136	DISABILITY INS	\$2,055	\$2,056	\$1,456	\$1,907	\$1,805		-12.21%
2006053610138	SELF FUNDING	\$75	\$1,000	\$20	\$100	\$1,000		0.00%
2006053610206	CULLIGAN WATER	\$145	\$145	\$106	\$140	\$145		0.00%
2006053610207	ELEC/HTNG/SWR/PAT'S SAN	\$106,705	\$110,000	\$71,670	\$108,000	\$112,000		1.82%
2006053610208	EDUCATION/TRAINING	\$1,139	\$1,400	\$277	\$500	\$1,200		-14.29%
2006053610215	OFFC EQUIP PURCH/RPR	\$12	\$500	\$0	\$0	\$500		0.00%
2006053610216	OFFICE SUPPLIES	\$60	\$450	\$445	\$500	\$450		0.00%
2006053610217	OTHER PROFESSIONAL SERVICES	\$9,959	\$5,600	\$17,016	\$18,000	\$6,500		16.07%
2006053610221	RADIO EQUIP/PGRS	\$1,743	\$1,300	\$857	\$1,285	\$1,350		3.85%
2006053610222	VEHICLE EQUIP	\$1,323	\$0	\$112	\$0	\$0		#N/A
2006053610223	FUEL/OIL/PUMPS	\$5,135	\$6,000	\$4,904	\$7,400	\$7,500		25.00%
2006053610224	VEHICLE/BOAT MAINT/RPR	\$960	\$1,000	\$1,018	\$1,600	\$1,600		60.00%
2006053610225	PHONE/INTERNET	\$2,425	\$2,400	\$1,965	\$2,600	\$2,600		8.33%
2006053610226	UNIFORM EXPENSE	\$491	\$450	\$68	\$200	\$700		55.56%
2006053610229	ADVERTISING/CLASSIFIEDS	\$57	\$0	\$66	\$66	\$0		#N/A

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
2006053610230	POSTAGE	\$2,478	\$1,700	\$1,458	\$1,500	\$1,700		0.00%
2006053610231	COMPUTERS	\$3,290	\$4,000	\$2,816	\$3,000	\$4,600		15.00%
2006053610232	LEGAL	\$0	\$500	\$564	\$564	\$600		20.00%
2006053610239	ENGINEERING	\$6,549	\$7,500	\$8,457	\$9,850	\$9,000		20.00%
2006053610242	AUDIT	\$6,000	\$6,000	\$6,713	\$6,713	\$6,000		0.00%
2006053610243	SMALL EQUIPMENT/PARTS	\$3,083	\$0	\$0	\$0	\$0		#N/A
2006053610247	FEES/BONDING FEES	\$5,852	\$6,000	\$5,687	\$5,950	\$6,000		0.00%
2006053610250	MISCELLANEOUS	\$0	\$0	\$250	\$250	\$0		#N/A
2006053610256	SWR BILLING SUPPLIES	\$675	\$1,200	\$1,693	\$1,693	\$1,700		41.67%
2006053610260	LOCATING EXPENSES	\$2,844	\$1,800	\$1,623	\$1,800	\$1,900		5.56%
2006053610267	CHEMICALS	\$14,114	\$15,000	\$10,844	\$15,600	\$11,500		-23.33%
2006053610268	LAB SUPPLIES	\$7,084	\$7,200	\$7,474	\$8,000	\$7,200		0.00%
2006053610269	PLANT SUPPLIES	\$6,410	\$6,000	\$5,856	\$6,800	\$6,000		0.00%
2006053610270	REPAIRS TO LINES/LIFTS	\$119,017	\$18,000	\$26,798	\$28,000	\$20,000	7	11.11%
2006053610271	REPAIRS TO PLANT	\$22,425	\$15,000	\$6,380	\$8,500	\$15,000	7	0.00%
2006053610272	SLUDGE COSTS	\$143,267	\$152,000	\$112,938	\$151,500	\$154,000	8	1.32%
2006053610273	PLANT EQUIPMENT	\$5,859	\$1,500	\$5,190	\$5,190	\$2,000		33.33%
2006053610274	OPERATING EXP- CLN/EQP	\$33,098	\$45,000	\$0	\$50,500	\$51,000	9	13.33%
2006053610276	CLEAN H2O LOAN BOND		\$572,000	\$402,676	\$467,235	\$539,438	10	-5.69%
2006053610283	CAR ALLOWANCE (Administrator)	\$231	\$252	\$189	\$252	\$252		0.00%
2006053610501	INS-LIABILITY	\$14,883	\$17,202	\$16,206	\$18,980	\$11,900		-30.82%
2006053610502	INS-LGPIF	\$3,206	\$6,200	\$0	\$7,754	\$7,800		25.81%
2006053610503	STORAGE TANKS	\$686	\$689	\$0	\$0	\$0		-100.00%
2006053611258	CAPITAL OUTLAY	\$0	\$0	\$16,120	\$24,000	\$0		#N/A
	<b>TOTAL SEWER FUND EXPENSES</b>	<b>\$1,199,329</b>	<b>\$1,450,063</b>	<b>\$978,638</b>	<b>\$1,383,500</b>	<b>\$1,428,527</b>		<b>-1.49%</b>
	<b>FUND SURPLUS(DEFICIT)</b>	<b>\$482,611</b>	<b>\$97,437</b>	<b>(\$161,522)</b>	<b>\$232,850</b>	<b>\$118,973</b>		<b>22.10%</b>
	<b>Fund Balance Beginning of Fiscal Year</b>	<b>\$0</b>	<b>\$482,611</b>		<b>\$482,611</b>	<b>\$715,461</b>		
	<b>Change During Year</b>	<b>\$482,611</b>	<b>\$97,437</b>		<b>\$232,850</b>	<b>\$118,973</b>		
	<b>Fund Balance End of Fiscal Year</b>	<b>\$482,611</b>	<b>\$580,048</b>		<b>\$715,461</b>	<b>\$834,434</b>		

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>CDBG HOUSING LOAN FUND</b>								
<b>CDBG REVENUES</b>								
9009143581000	HOUSING GRANT	\$0	\$0	\$0	\$0	\$0		\$0
9009148109150	INTEREST	\$16	\$15	\$0	\$0	\$0		
9009148900000	LOAN REPAYMENTS	\$738	\$0	\$0	\$0	\$0		
	<b>TOTAL CDBG REVENUES</b>	<b>\$754</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>CDBG EXPENSES</b>								
9009157710201	HOUSING LOANS	\$0	\$0	\$0	\$0	\$0		\$0
9009157710247	ADMINISTRATIVE	\$0	\$0	\$49	\$0	\$0		\$0
	<b>TOTAL CDBG EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
	<b>FUND SURPLUS(DEFICIT)</b>	<b>\$754</b>	<b>\$15</b>	<b>(\$49)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
	<b>Fund Balance Beginning of Fiscal Year</b>	<b>\$30,111</b>	<b>\$30,865</b>		<b>\$30,865</b>	<b>\$30,865</b>		
	<b>Change During Year</b>	<b>\$754</b>	<b>\$15</b>		<b>\$0</b>	<b>\$0</b>		
	<b>Fund Balance End of Fiscal Year</b>	<b>\$30,865</b>	<b>\$30,880</b>		<b>\$30,865</b>	<b>\$30,865</b>		

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.

**2012 Annual Budget**

**Administrative Notes**

**TAX INCREMENTAL FINANCING DISTRICT**

1. In 2010, the State of Wisconsin amended the way the Tax Increment was calculated for TIF Districts state-wide. As a result of this change in methodology, the Village's TIF District temporarily lost all of the new value it had accumulated since it was created, which caused no taxes to be generated to support TIF District activities in 2011. The original value of the District was recalculated in 2011 by the DOR, which results in the return of a portion of the Increment for the 2012 fiscal year. The taxes on the increment are reflected in this line.
2. Two small capital improvement projects were undertaken in 2011 using borrowed funds left from the original borrowing to reconstruct Main Street. These projects include replacement of the sidewalk on the south side of Main Street after it was removed for the reconstruction project and reinstallation of a retaining wall at 316 E Main Street after it was removed for the reconstruction project. No projects are currently planned for 2012.

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>TAX INCREMENTAL FINANCING DISTRICT FUND</b>								
<b>TID REVENUES</b>								
1200041120000	TAXES ON INCREMENT	\$39,775	\$0	\$0	\$0	\$22,500	1	#N/A
1200048109000	INTEREST EARNINGS	\$2,291	\$0	\$0	\$0	\$0		
1200048900000	MISC REVENUE	\$677	\$0	\$0	\$0	\$0		
1200048950000	EXEMPT COMPUTER AID	\$4,792	\$0	\$3,827	\$3,827	\$3,200		
1200049100000	DEBT PROCEEDS	\$546,202	\$0	\$0	\$0	\$0		#N/A
	<b>TOTAL TID REVENUES</b>	<b>\$593,737</b>	<b>\$0</b>	<b>\$3,827</b>	<b>\$3,827</b>	<b>\$25,700</b>		#N/A
<b>TID EXPENSES</b>								
1200051300232	LEGAL	\$0	\$0	\$1,481	\$1,487	\$0		
1200051400239	ENGINEER	\$83,799	\$0	\$5,544	\$5,544	\$0		#N/A
1200051401217	OTHER PROFESSIONAL SERVICES	\$252,702	\$0	\$280	\$280	\$150		#N/A
1200051416215	OFFICE SUPPLIES	\$429	\$0	\$0	\$0	\$0		
1200051416230	POSTAGE	\$74	\$0	\$0	\$0	\$0		
1200051503106	TIF OFFICE WAGE	\$0	\$0	\$0	\$0	\$0		
1200051505242	AUDIT	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000		0.00%
1200053311110	PW FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0		
1200056900292	PLANNER	\$5,355	\$0	\$2,980	\$2,980	\$50		#N/A
1200057721258	CAPITAL OUTLAY	\$39,490	\$0	\$9,785	\$23,700	\$0	2	#N/A
	DEVELOPMENT ASSISTANCE	\$0	\$0	\$0	\$0	\$0		#N/A
1200057721237	DEBT PAYMENTS	\$11,447	\$15,300	\$0	\$15,300	\$15,300		0.00%
	Reimbursement to General Fund			\$7,631	\$7,631	\$0		#N/A
	Reimbursement to Sewer Fund			\$0	\$0	\$0		#N/A
	<b>TOTAL TID EXPENDITURES</b>	<b>\$399,296</b>	<b>\$21,300</b>	<b>\$33,701</b>	<b>\$62,922</b>	<b>\$21,500</b>		0.94%
	<b>FUND SURPLUS (DEFICIT)</b>	<b>\$194,441</b>	<b>(\$21,300)</b>	<b>(\$29,874)</b>	<b>(\$59,095)</b>	<b>\$4,200</b>		-119.72%
	<b>Fund Balance Beginning of Fiscal Year</b>	<b>(\$96,691)</b>	<b>\$97,750</b>		<b>\$97,750</b>	<b>\$38,655</b>		
	<b>Change During Year</b>	<b>\$194,441</b>	<b>(\$21,300)</b>		<b>(\$59,095)</b>	<b>\$4,200</b>		
	<b>Fund Balance End of Fiscal Year</b>	<b>\$97,750</b>	<b>\$76,450</b>		<b>\$38,655</b>	<b>\$42,855</b>		

VILLAGE OF TWIN LAKES  
2012 Annual Budget

DRAFT

Account Number	Account Description	2010 Actual	2011 Budget	2011YTD	2011 Estimate	2012 Proposed	Footnote	Budget to Budget Change
<b>LAKE REHABILITATION AND PROTECTION DISTRICT FUND</b>								
<b>LAKE REHAB REVENUES</b>								
4007041111023	PROPERTY TAX SETTLEMENT	\$204,000	\$131,000	\$131,029	\$131,029	\$131,000		0.00%
4007043690022	STATE GRANTS RECEIVED	\$0	\$0	\$0	\$0	\$0		#N/A
4007048109150	INTEREST	\$718	\$500	\$251	\$581	\$500		0.00%
4007048900250	MISCELLANEOUS INCOME	\$776	\$500	\$0	\$0	\$500		0.00%
	<b>TOTAL LAKE REHAB REVENUES</b>	<b>\$205,494</b>	<b>\$132,000</b>	<b>\$131,280</b>	<b>\$131,610</b>	<b>\$132,000</b>		0.00%
<b>LAKE REHAB EXPENSES</b>								
4007053641052	ANNUAL MEETING COSTS	\$652	\$4,000	\$3,081	\$3,100	\$4,000		0.00%
4007053641053	WETLAND ACQUISITION	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641054	WATER PATROL	\$9,100	\$9,100	\$0	\$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	\$4,200	\$0	\$0	\$0	\$5,000		#N/A
4007053641064	STORM WATER MGMNT	\$127,080	\$100,000	\$0	\$25,000	\$100,000		0.00%
4007053641065	LANCE PARK IMPROVEMENT	\$304	\$0	\$0	\$0	\$0		#N/A
4007053641066	DAM MODIFICATION	\$0	\$20,000	\$500	\$20,500	\$20,000		0.00%
4007053641068	SHORELINE PROJECTS	\$23,996	\$40,000	\$12,806	\$17,000	\$35,000		-12.50%
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	\$5,000	\$5,000		0.00%
4007053641084	WETLAND MGMNT	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641086	AQUATIC PLANT MGMNT	\$5,227	\$10,000	\$3,746	\$3,746	\$5,000		-50.00%
4007053641087	YOUTH FUND	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641088	SALARY BUOY INSTALLATION	\$3,120	\$3,000	\$1,500	\$3,000	\$3,000		0.00%
4007053641089	MAINT/STRGE BUOY TENDER	\$112	\$1,200	\$474	\$550	\$1,200		0.00%
4007053641090	SMALL PROJECTS	\$0	\$3,000	\$0	\$500	\$3,000		0.00%
4007053641091	NEW BUOY/EQUIP MAINT	\$307	\$2,000	\$1,960	\$2,000	\$2,000		0.00%
4007053641093	SIGNS	\$1,110	\$1,200	\$0	\$1,000	\$1,200		0.00%
4007053641094	WEED COLLECTION	\$4,000	\$4,000	\$0	\$4,000	\$4,000		0.00%
4007053641095	STORMWATER GRANT	\$0	\$0	\$0	\$0	\$0		#N/A
4007053641096	ADMIN EXPENSES	\$1,698	\$1,000	\$463	\$463	\$1,000		0.00%
4007053641097	NEWSLETTERS/BROCHURES	\$754	\$500	\$0	\$0	\$500		0.00%
4007053641098	MEETINGS/WORKSHOPS	\$0	\$1,000	\$262	\$262	\$1,000		0.00%
4007053641232	LEGAL	\$0	\$1,000	\$0	\$0	\$1,000		0.00%
4007053641236	WEBSITE	\$480	\$1,000	\$320	\$480	\$1,000		0.00%
4007053641239	ENGINEERING	\$3,968	\$25,000	\$623	\$10,623	\$25,000		0.00%
	LAUNCH MONITORING PROGRAM					\$5,000		
	<b>TOTAL LAKE REHAB EXPENSES</b>	<b>\$186,108</b>	<b>\$232,000</b>	<b>\$25,735</b>	<b>\$106,324</b>	<b>\$232,000</b>		0.00%
	<b>FUND SURPLUS (DEFICIT)</b>	<b>\$19,386</b>	<b>(\$100,000)</b>	<b>\$105,545</b>	<b>\$25,286</b>	<b>(\$100,000)</b>		
	<b>Fund Balance Beginning of Fiscal Year</b>	<b>\$294,927</b>	<b>\$314,313</b>		<b>\$314,313</b>	<b>\$339,599</b>		
	<b>Change During Year</b>	<b>\$19,386</b>	<b>(\$100,000)</b>		<b>\$25,286</b>	<b>(\$100,000)</b>		
	<b>Fund Balance End of Fiscal Year</b>	<b>\$314,313</b>	<b>\$214,313</b>		<b>\$339,599</b>	<b>\$239,599</b>		