

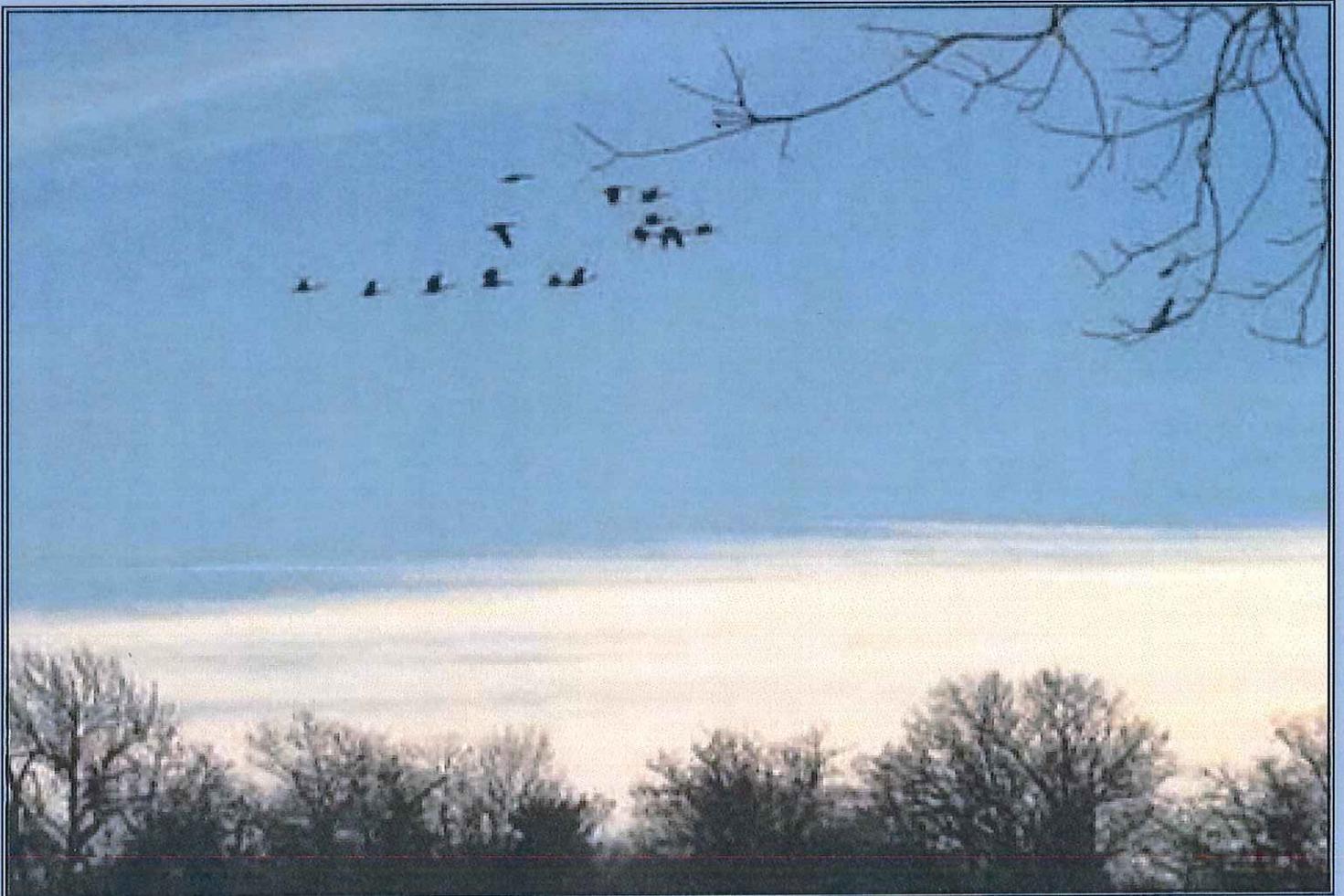


Village of Twin Lakes, Wisconsin

# Annual Budget

For Year Beginning January 1, 2015

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Adopted November 17, 2014



# VILLAGE OF TWIN LAKES

108 East Main Street • P.O. Box 1024 • Twin Lakes, Wisconsin 53181  
 Phone (262) 877-2858 • Fax (262) 877-4019

December 1, 2014

To Honorable President Skinner, Village Trustees, and Village Residents:

I respectfully present the 2015 budget that was approved November 17, 2014. This budget is designed to meet the existing and emerging needs of the Village. The budget reflects staff recommendations on how to best accomplish the Village's goals and current services. A rigorous effort was placed on creating a budget that focused on keeping taxes low, while safeguarding essential services that meet the needs of our residents.

The annual property tax bill issued each December includes taxes not only from the Village of Twin Lakes, but also from 7 overlying taxing jurisdictions. Twin Lakes residents contribute to one of three local school districts. The chart below reports the breakdown of an estimated December 2014 property tax bill by jurisdiction.

<b>Jurisdiction</b>	<b>Randall School District</b>	<b>Lakewood School District</b>	<b>Trevor/Wilmot School District</b>
State of WI	0.9%	0.7%	1.0%
Kenosha County	26.2%	22%	29.3%
Village of Twin Lakes	24.4%	20.5%	27.2%
K-8 School	10.5%	25%	~0%
Wilmot UHS	32.2%	27%	35.9%
Gateway Tech. College	3.9%	3%	4.4%
Community Library	1.7%	1.5%	1.9%
Twin Lakes Lake District	0.2%	0.3%	0.3%

"People Working Together"

[www.villageoftwinlakes.net](http://www.villageoftwinlakes.net)

Another way to see Twin Lakes' portion of the tax bill is to look at an average Twin Lakes property tax bill issued each year in December:

Average Assessed Value on Twin Lakes Homes: \$217,000.00

Estimated Total Property Tax Bill  
on Average Home: \$5,146.68 (Randall School District example)

Twin Lakes Portion of Total Tax Bill (including Library Payment): \$1,083.96

The chart below shows how much the average taxpayer pays to fund each service (in the General Fund) provided by the Village:

<b>Twin Lakes Department</b>	<b>Average Taxpayer's Contribution</b>
<b>Administration</b>	\$108.41
<b>Municipal Court</b>	\$10.84
<b>Elections</b>	\$4.33
<b>Building Inspection/Assessor</b>	\$21.69
<b>Legal/Engineering</b>	\$7.59
<b>Library</b>	\$54.19
<b>Public Works- Streets</b>	\$119.23
<b>Public Works- Parks</b>	\$21.67
<b>Public Works- Other</b>	\$86.73
<b>Police</b>	\$476.94
<b>Fire</b>	\$21.68
<b>Rescue</b>	\$9.75
<b>Debt</b>	\$119.24
<b>Other</b>	\$21.67

## **GENERAL BUDGET SUMMARY**

### Tax Mill Rate and Community Revaluation

The Village of Twin Lakes mill rate decreases for 2015. This is offset by a 2.6% increase in the community's assessed value. The tax rate is \$4.9952 in 2015 which includes the tax payment for the Community Library. The average Village portion of the tax bill in 2014 was \$1,113.62. In 2015, the average Village portion of the tax bill drops to \$1,083.96.

### Personnel and Wage Changes

The 2015 budget funds all positions funded in 2014 along with a Limited Term intern at Village Hall. No other changes to personnel are in the budget. The budget reflects a 1% wage increase for all employees along with an additional 0.5% increase for all employees

except Police Officers, Police Supervisors and the Village Administrator. The Board has agreed to an “employee bonus” option for those not receiving the 0.5% increase.

Debt Issuance

The Village plans to issue new debt in 2015 in the form of a Clean Water Fund loan- a state loan in the amount of \$825,000 covering the cost of a large renovation and equipment replacement at Lift Station 5. General Obligation debt will also be issued to cover costs of street resurfacing, a water patrol boat, and garage repairs. The anticipated interest rate is 2.625% for the Clean Water Fund loan and 3.52% for the GO debt.

All general obligation debt is limited by state statute to 5% of equalized valuation. A Referendum will only be used on capital projects for bonding indebtedness if the state mandate debt limited will be exceeded for borrowing related to construction projects or asset purchases. The Village of Twin Lakes is currently at 15.6% of its available bonding limit. With debt per capita at less than \$900, the Village’s debt is considered to be at a very healthy level.

Village Priorities

The Village Board established early on that their priorities for the 2015 budget were threefold:

- 1) Maintain the current level of services
- 2) Update aging equipment
- 3) Build cash reserves (unclassified fund balance)

**THE BUDGET IN BRIEF**

The 2015 Budget allows the Village to continue offering the same services at 2014. No personnel and no programs were cut. The Village expects to receive \$3.220M in property taxes in 2013, an \$81,895 decrease from 2014. The Village anticipates spending \$538,000 in 2015 on road improvements, using funds borrowed in 2013 and 2015. The Village has budgeted \$88,903 for contingency in an effort to improve the Village’s cash reserves to meet the goal of 10% reserves by 2020 as established in the Financial Policy set by the Village Board.

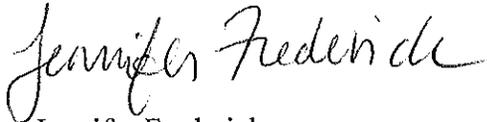
The following chart shows the major changes in the General Fund for 2015:

GENERAL FUND BUDGET ANALYSIS	
<p><u>REVENUE DECREASES:</u></p> <ul style="list-style-type: none"> <li>-Water Patrol grants of \$5,000</li> <li>-Board of Appeals fees of \$800</li> <li>-Concession Stand Rent of \$350</li> </ul> <div style="text-align: right; font-size: 2em; color: white;">↓</div>	<p><u>REVENUE INCREASES:</u></p> <ul style="list-style-type: none"> <li>-Shared Revenue of \$7,072</li> <li>- Building Permit fees of \$1,000</li> <li>-General Transportation Aids of \$26,280</li> </ul> <div style="text-align: right; font-size: 2em; color: white;">↑</div>
<p><u>EXPENDITURE INCREASES:</u></p> <ul style="list-style-type: none"> <li>-Purchase of two squads of \$48,000</li> <li>-Voting Machine purchase of \$13,500</li> <li>-Auditing costs of \$3,400</li> </ul> <div style="text-align: right; font-size: 2em; color: white;">↑</div>	<p><u>EXPENDITURE DECREASES:</u></p> <ul style="list-style-type: none"> <li>-Building Inspection services of \$11,500</li> <li>-Library payment of \$2,234</li> </ul> <div style="text-align: right; font-size: 2em; color: white;">↓</div>

**CLOSING**

The 2015 budget represents a strong effort by Village Staff and the Village Board to focus on fiscally conservative policies in order to minimize the tax burden on property owners. I believe the 2015 budget provides a sound guide to the operations and spending activities of the Village of Twin Lakes.

Respectfully submitted,

A handwritten signature in cursive script that reads "Jennifer Frederick".

Jennifer Frederick  
Village Administrator  
Village of Twin Lakes, Wisconsin

## INFORMATION ABOUT THE VILLAGE

The Village of Twin Lakes, Wisconsin is located at the Illinois border east of US Highway 12 in western Kenosha County. Incorporated in 1937, Twin Lakes has enjoyed a long history as a prime home site for Native Americans as well as settlers who arrived later. With nearly 1,000 acres of water, the twin lakes of Mary and Elizabeth have drawn vacationers to numerous resorts as well as ice harvesters in the days of "ice box" refrigeration.

Today, while the ice harvesting has ended, many homes in Twin Lakes are used for recreation and the lakes remain a popular destination. Twin Lakes is home to about 6,041 permanent residents with about a third more spending only part of the year here.



## WISCONSIN PROPERTY VALUATIONS AND PROPERTY TAXES

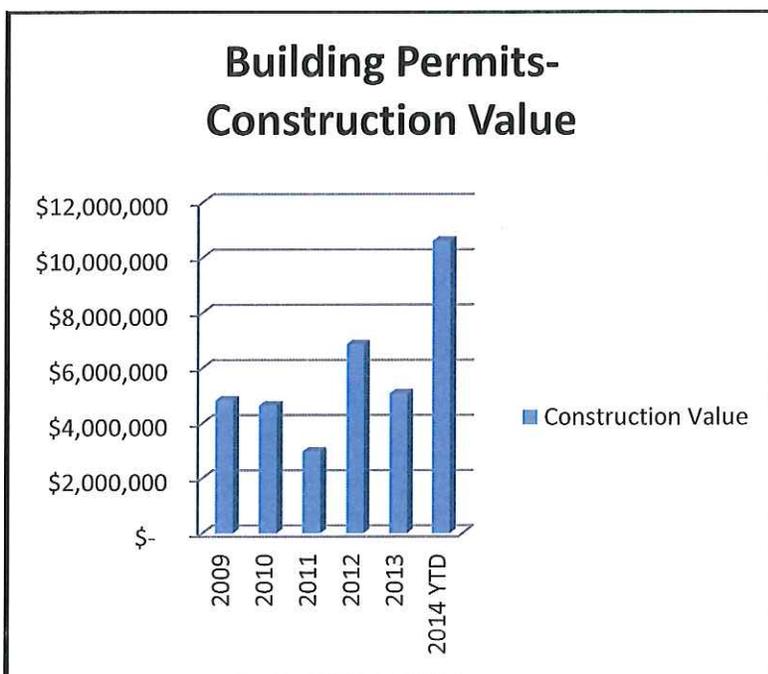
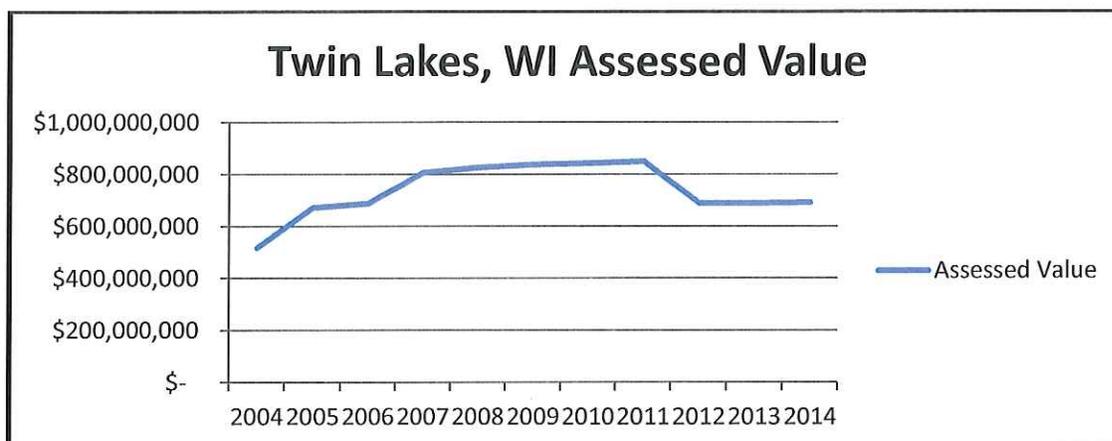
### Equalized Value

Wisconsin Statutes, Section 70.57, requires the Department of Revenue to annually determine the equalized value (also referred to as full equalized value or aggregate full value) of all taxable property in each county and taxation district. The equalized value is an independent estimate of value used to equate individual local assessment policies so that property taxes are uniform throughout the various subdivisions (cities, villages, and towns) in the state. Equalized value is calculated based on the history of comparable sales and information about value changes or taxing status provided by the local assessor. A comparison of the state determined equalized value and the local assessed value, expressed as a percentage, is known as the assessment ratio or level of assessment.

The Department of Revenue notifies each county and taxing jurisdiction of its equalized value on August 15; school districts are notified on October 15. The equalized value of each county is the sum of the valuations of all cities, villages and towns within its boundaries. Taxing jurisdictions lying in more than one municipality, such as counties, school districts, or special taxing districts, use the equalized value of the underlying units in calculating and distributing their respective levels. Equalized values are also used to apportion state aids and calculate municipal general obligation debt limits.

### Assessed Value

The “assessed value” of taxable property in a municipality is determined by the local assessor, except for manufacturing properties which are valued by the State. Each city, village or town retains its own local assessor, who must be certified by the Wisconsin Department of Revenue. Assessed value is used by these municipalities to determine tax levy mill rates and to apportion levies among individual property owners. Beginning in 1986, the State required that the assessed values must be within 10% of State equalized values at least once every five years. The local assessor values property as of January 1 each year and is required to submit those values to each municipality by the second Monday in May. The assessor also reports any value changes taking place since the previous year, to the Department of Revenue, by this same date.

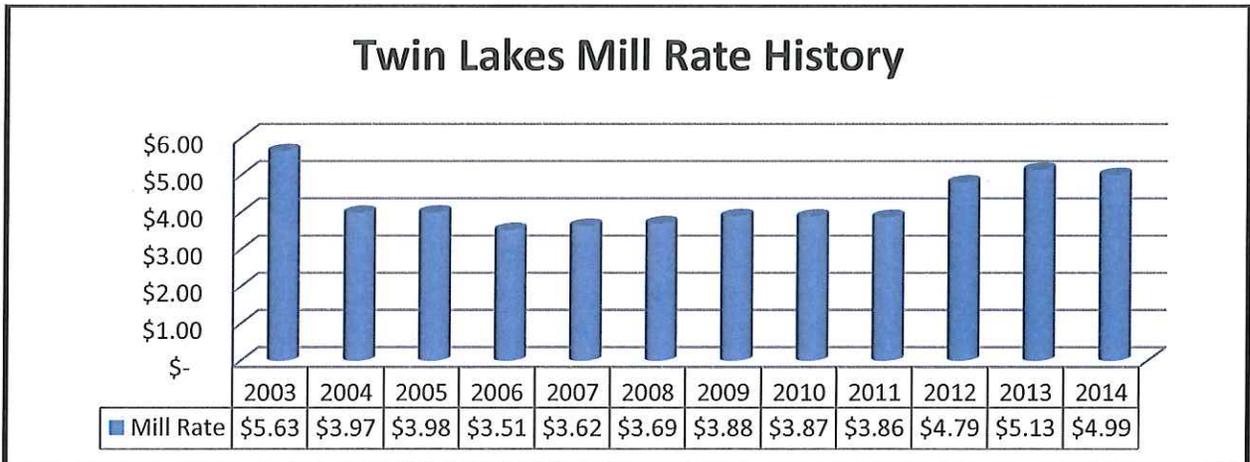


YEAR	PERMITS ISSUED
2009	268
2010	234
2011	209
2012	258
2013	260
2014 YTD	258

**Tax Rate and Mill Rate**

The Village of Twin Lakes produces a tax rate based off its budget. The tax rate is calculated by simply dividing the amount of taxes needed by the total assessed value of all taxable property in the Village. Once the tax rate when multiplied by the assessed value of your property, equals what you owe in taxes- your tax bill. The tax rate is often expressed in terms of dollars per thousand, or as a “mill rate.”

$$\text{MILL RATE} = \text{LEVY} \div (\text{ASSESSED VALUE}/1000)$$



**TWIN LAKES FINANCIAL POLICIES**

As a means to maintain and foster good financial health for the Village of Twin Lakes, the Village Board of Trustees has adopted several Financial Policies to guide the financially related activities of the Village’s operations.

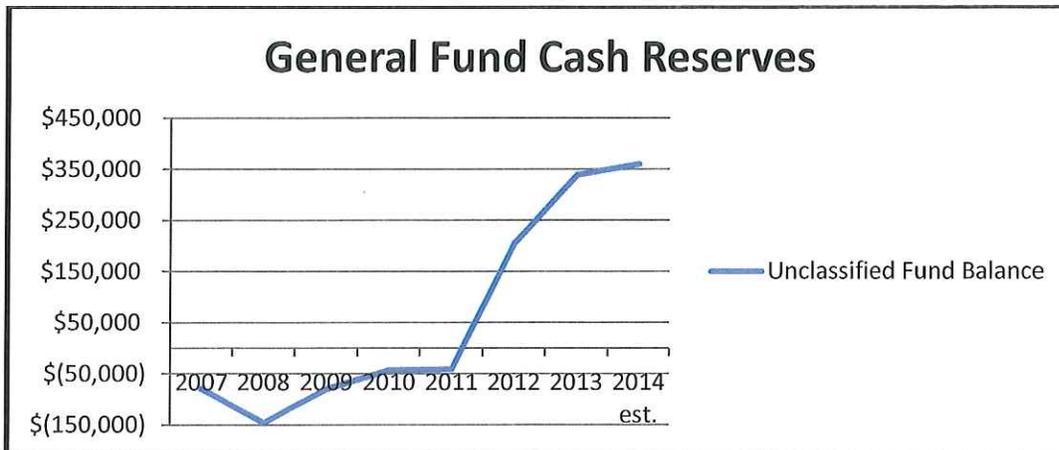
**Annual Financial Audit**

To maintain the objectivity implicit in the review of financial reporting and documentation, the Village of Twin Lakes will change auditing firms every five years. This will be accomplished through a Request for Proposals (RFP) process and the subsequent award of a five-year agreement to the chosen firm. Any response to the RFP by the incumbent firm will not be considered.

**Cash Reserves**

To maintain the liquid cash flow of the Village and to avoid short term borrowing or available cash deficiencies, the Village will seek 10% cash reserves by 2020 in the General Fund and in the Sewer Fund as well as any other operational fund created by the Village in the future.

In recent years, the Village has been unable to meet this policy. In 2012, the Village borrowed \$125,000 from the State Trust Fund to replenish the Unclassified Fund Balance in the General Fund. The Village is waiting for specific Special Assessments to pay back the loan. The 2012 and 2013 year-end General Fund had positive cash reserves and 2014 is expected to as well.



### Tax Levy Consistency

To minimize unwarranted fluctuations in the annual tax levy caused by the use of widely varying surplus funds remaining each year to offset the levy needs, the Village Board will discontinue this practice. Any surplus funds available at the end of each year will be maintained in the unobligated cash reserves of the Village pursuant to Village policy. Further, the Village Board may annually determine to use some or all of the previous year's surplus funds for specified capital or one time only purchases.

### Assets

For auditing and accounting purposes, only individual items with a purchase value of greater than or equal to \$5,000 and an estimated useful life of at least 3 years will be included in the total assets of the Village. This policy shall be applicable to acquisitions made during the 2006 fiscal year and all subsequent years.

### Unplanned Revenues

When the Village receives or anticipates receiving significant funds that are either unplanned or are unknown only to be available for a short or mid term amount of time, these revenues shall not be used to directly offset the amount levied by the Village for property taxes except as herein defined. At least fifty percent (50%) of the funds shall be used to provide assistance for specified programs operated by School Districts local to Twin Lakes. Funds may be used to offset increases in the Tax Levy when these increases are made to cover the operating expenses caused by the activity generating the funds and said expenses will be discontinued after the activity ceases. Additionally, short/mid term or unanticipated funds may be used to offset operating expenses and tax levies as part of a planned expansion of resources to serve an area that will be redeveloped or reused in such a manor as to provide adequate tax base to offset the additional costs once the short/mid term or unanticipated funds are discontinued.

## **OFFICIALS AND CONSULTANTS**

### **Elected Officials:**

Village President	Howard Skinner
Village Trustee	Barb Andres
Village Trustee	Sharon Bower
Village Trustee	Tom Connolly
Village Trustee	Kevin Fitzgerald
Village Trustee	Aaron Karow
Village Trustee	Jeremy Knoll

### **Appointed Officials/Executive Staff:**

Village Administrator	Jennifer Frederick
Clerk/Treasurer	Kathleen Richardson
Police Chief	Dale Racer
Fire Chief	Stan Clause, Jr.
Sewer Plant Head Operator	Terry Trongeau
DPW Lead Foreman	Bill Kaskin

### **Contracted Officials:**

Village Attorneys	Robert Mulcahey, Michael Best & Friedrich LLP Tim Pruitt, Pruitt, Ekes & Geary
Village Assessor	Jim Danielson, Accurate Appraisal
Village Engineer	Mark Kolczaski, Baxter & Woodman
Village Planner	Larry Witzling, Graef

### **Certified Public Accountants and Consultants:**

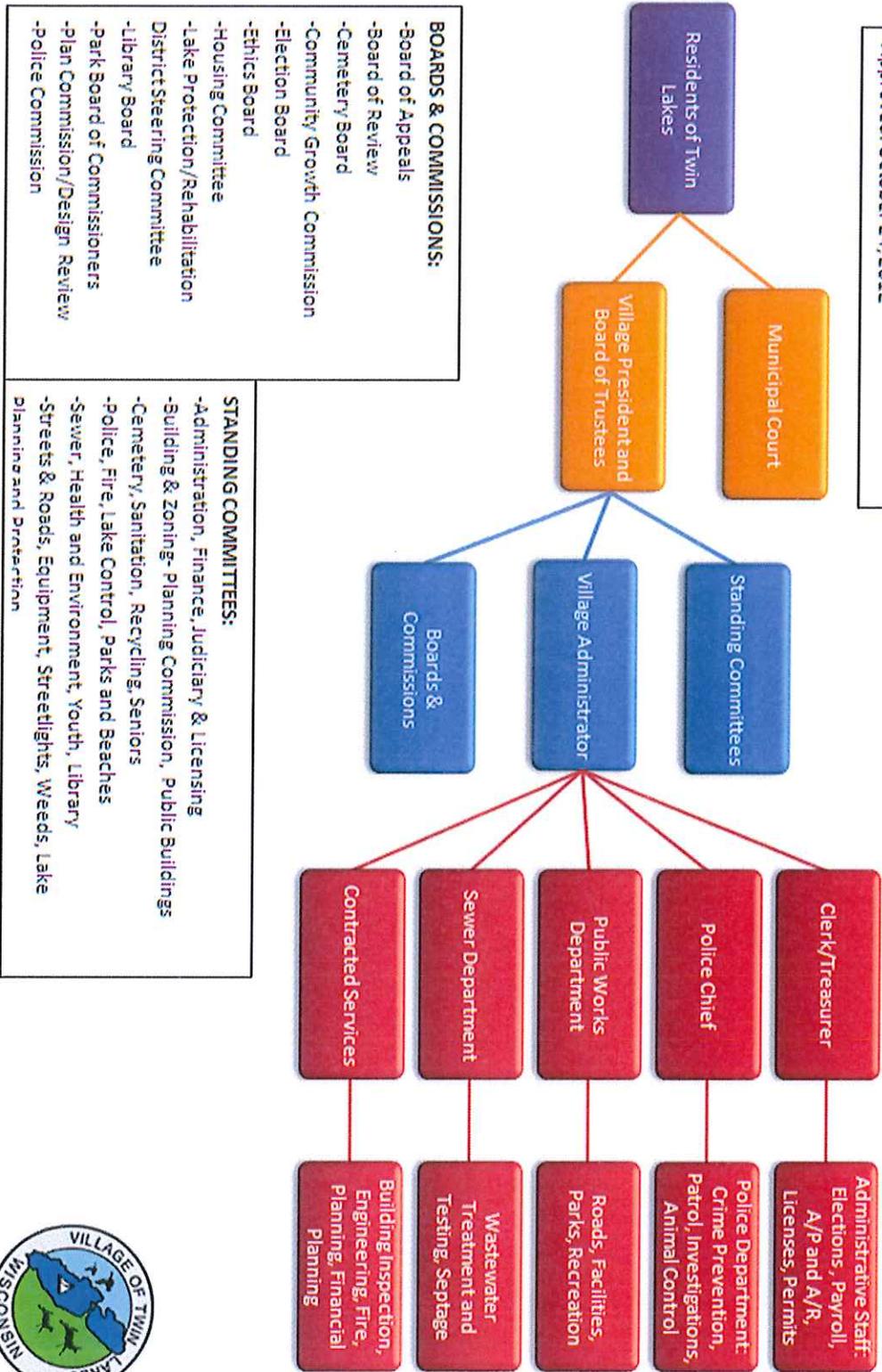
Schenck S.C.  
Rotroff Jeanson & Company, S.C.

### **Financial Consultants**

Lantern Associates, LLC

# ORGANIZATIONAL CHART

**VILLAGE OF TWIN LAKES, WISCONSIN**  
**TABLE OF ORGANIZATION**  
 Approved: October 24, 2012



- BOARDS & COMMISSIONS:**
- Board of Appeals
  - Board of Review
  - Cemetery Board
  - Community/Growth Commission
  - Election Board
  - Ethics Board
  - Housing Committee
  - Lake Protection/Rehabilitation District Steering Committee
  - Library Board
  - Park Board of Commissioners
  - Plan Commission/Design Review
  - Police Commission

- STANDING COMMITTEES:**
- Administration, Finance, Judiciary & Licensing
  - Building & Zoning- Planning Commission, Public Buildings
  - Cemetery, Sanitation, Recycling, Seniors
  - Police, Fire, Lake Control, Parks and Beaches
  - Sewer, Health and Environment, Youth, Library
  - Streets & Roads, Equipment, Streetlights, Weeds, Lake Planning and Protection



# 2015 ANNUAL BUDGET

## OVERALL SUMMARY

	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed
<b>OVERALL SUMMARY</b>					
<b>GENERAL EXPENSES</b>					
<b>GENERAL OPERATIONS</b>					
GENERAL ADMINISTRATION	\$871,084	\$1,133,221	\$812,770	\$895,780	\$1,029,014
PUBLIC WORKS	\$986,673	\$632,576	\$468,121	\$617,422	\$699,823
PUBLIC SAFETY	\$1,976,763	\$2,005,299	\$1,720,242	\$2,018,504	\$2,104,078
TOTAL GENERAL OPERATIONS	\$3,834,520	\$3,771,096	\$3,001,133	\$3,531,706	\$3,832,915
<b>OTHER OPERATIONS</b>					
CAPITAL OUTLAY	\$60,058	\$114,025	\$37,478	\$102,368	\$79,500
CAPITAL PROJECTS PAID THROUGH BORROWING	\$0	\$0	\$0	\$0	\$507,000
TOTAL OTHER OPERATIONS	\$60,058	\$114,025	\$37,478	\$102,368	\$79,500
TOTAL GENERAL FUND	\$3,894,578	\$3,885,121	\$3,038,611	\$3,634,074	\$3,912,415
<b>OTHER GENERAL ACTIVITY EXPENSES</b>					
SANITATION FUND	\$375,304	\$471,239	\$327,715	\$473,228	\$476,130
LAUNCH MARINA FUND	\$55,495	\$101,670	\$82,207	\$94,837	\$81,595
CDBG HOUSING LOAN FUND	\$0	\$0	\$32,673	\$32,673	\$0
DEBT SERVICE FUND	\$425,000	\$303,489	\$303,489	\$303,489	\$364,080
TOTAL OTHER GENERAL ACTIVITY FUNDS	\$430,799	\$572,909	\$442,595	\$600,738	\$557,725
TOTAL GENERAL EXPENSES	\$4,325,377	\$4,458,030	\$3,481,206	\$4,234,812	\$4,470,140
<b>GENERAL REVENUE</b>					
ANTICIPATED RECEIPTS	\$800,438	\$717,841	\$737,979	\$833,940	\$729,793
CHARGES FOR SERVICE	\$468,448	\$449,239	\$462,581	\$464,000	\$453,630
DEBT PROCEEDS	\$0	\$0	\$68,000	\$68,000	\$507,000
GRANTS	\$17,443	\$17,000	\$17,423	\$17,423	\$17,000
APPL OF PRIOR YEAR APPROPRIATION	\$0	\$50,000	\$0	\$0	\$208,672
<b>TO BE RAISED BY TAXATION</b>					
FOR GENERAL OPERATIONS	\$2,843,488	\$3,179,280	\$3,188,851	\$3,188,851	\$3,034,450
FOR CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0
FOR SANITATION	\$0	\$0	\$0	\$0	\$0
FOR LAUNCH/MARINA	\$35,901	\$51,344	\$51,344	\$51,344	\$51,454
FOR SEWER UTILITY	\$0	\$0	\$0	\$0	\$0
FOR DEBT SERVICE	\$425,000	\$303,489	\$303,489	\$303,489	\$364,080
TOTAL TO BE RAISED BY TAXATION (VILLAGE + LIBRARY)	\$3,304,389	\$3,534,113	\$3,543,684	\$3,543,684	\$3,449,984
TAX RATE		\$5.1319 *			\$4.9952
TOTAL ASSESSED VALUATION		\$688,658,100			\$690,665,400
TOTAL TO BE RAISED BY TAXATION (VILLAGE ONLY)		\$3,302,033			\$3,220,138
TOTAL TO BE RAISED BY TAXATION (LIBRARY ONLY)		\$232,080			\$229,846
<b>SEWER UTILITY FUND</b>					
TOTAL SEWER FUND REVENUES	\$1,673,619	\$1,582,100	\$1,489,817	\$1,743,086	\$2,392,538
TOTAL SEWER FUND EXPENSES	\$1,006,674	\$1,566,572	\$826,808	\$1,470,386	\$2,392,538
<b>TAX INCREMENTAL FINANCING DISTRICT #1</b>					
TOTAL TID REVENUES	\$11,692	\$87,601	\$89,202	\$89,226	\$89,101
TOTAL TID EXPENSES	\$27,425	\$87,601	\$81,332	\$106,501	\$89,101
TOTAL VILLAGE ANNUAL EXPENSES	\$5,359,476	\$6,112,203	\$4,389,346	\$5,811,699	\$6,951,779
TOTAL EXPENSES (NO TID)	\$5,332,051	\$6,024,602	\$4,308,014	\$5,705,198	\$6,862,678
<b>TWIN LAKES PROTECTION AND REHABILITATION DISTRICT - SPECIAL FUNDS</b>					
TOTAL PROTECTION AND REHAB REVENUES	\$135,007	\$232,000			\$232,000
TOTAL PROTECTION AND REHAB EXPENSES	\$58,076	\$232,000			\$232,000
TOTAL TO BE RAISED BY TAXATION- PROTECTION AND REHAB					\$30,000

\*due to a levy error, the tax rate increased. In 2014 the intended tax rate was \$4.7949

All italics show budget amendments approved in that calendar year.

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# REVENUES

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Revenues collected for the General Fund fall into six categories: anticipated receipts, charges for service, debt proceeds, grants, revenue from prior year's borrowing, and funds raised through taxation, known as the tax levy.

Budget	Tax Levy	Budget	Total Revenues
2013	\$3,260,733	2013	\$4,396,843
2014	\$3,179,280 (amended)	2014	\$3,653,041
2015	\$3,034,450	2015	\$3,912,415

**Village of Twin Lakes**  
**2015 Annual Budget**  
**Administrative Notes**  
**ANTICIPATED REVENUES**

1. The total levy is divided into the General Fund (\$3,034,450), Debt Service Fund (\$364,080) and the Launch/Marina Fund (\$51,454) for a total levy of \$3,449,984. This is a 2.4% decrease in the levy from 2014 to 2015.
2. The Village will receive a slight increase in 2013. State shared revenue for 2015 is estimated at approximately \$72,583 by the Department of Administration, which is a \$7,000 increase from the previous year.
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 2014 estimated amount reflects 2013 expenses and the 2015 budget reflects 2014 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 2015 budget year.
5. The amount of assistance anticipated for general transportation projects, which includes, primarily, road paving and other maintenance, to be received by the Village in 2015 is a 11% increase from 2014. This funding is set by the State.
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 won't be eligible to receive this support again until 2016.
8. This amount remains low as a reflection of continued stagnation in the housing construction market. While the market is improving, the budget continues to be conservative with forecasting effects of new construction.
9. This line anticipates one appeal filed with the Village at the rate approved by the Village Board of \$600 to cover costs associated with these requests.
10. This amount accounts for the revenue received for Country Thunder police coverage.
11. This line reflects rent payments received as tenants lease the Concession Stand at Lance Park's Scout House. The current tenant operates under a two year lease with a locked in rental payment. The lease expired in 2014, but was renewed with a two year extension, ending in September 2016.
12. The Village receives revenue through leasing out boat slips at both Hickory Point Marina and Indian Point Marina. The lease rate increases 3% annually.

13. The Village decided to discontinue its Intergovernmental Agreement with the Town of Randall for Building Inspection services. This amount previously anticipated the Town paying a percentage of their building inspection fees for this service.
14. 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).
15. 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.
16. The Village plans to sell two squad cars in 2015. This line item displays the anticipated value earned.
17. This line accounts for the gross revenue received for outside sponsorships of the Park Commission's Movies in the Parks series.
18. This line accounts for the use of reserved fund balance from the prior year to pay for appropriations in 2015. In 2012, the Village borrowed \$515,600 for road improvements. The remaining funds (\$92,734) must be used by 2015. Also, \$115,938 was carried over from 2014 to offset the 2015 levy due to an error on the tax bill in 2014 which resulted in residents overpaying in 2014.

# 2015 ANNUAL BUDGET

**FUND** 100- General Fund  
**DEPARTMENT** N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
<b>GENERAL FUND REVENUES</b>							
100-50-41111-000	PROPERTY TAX SETTLEMENT	\$2,843,488	\$3,179,280	\$3,188,851	\$3,188,851	\$3,034,450	1
100-51-43410-000	SHARED REVENUE	\$65,567	\$65,511	\$9,827	\$65,527	\$72,583	2
100-51-43420-000	FIRE DEPT CREDITS	\$17,902	\$18,000	\$21,097	\$21,100	\$18,000	
100-51-43521-000	POLICE DEPT TRAINING REIMB	\$996	\$1,500	\$5,087	\$5,100	\$1,500	
100-51-43522-000	WATER PATROL	\$38,400	\$40,000	\$33,856	\$33,856	\$35,000	3
100-51-43524-000	OTHER PUBLIC SAFETY GRANTS	\$3,692	\$0	\$0	\$0	\$0	4
100-51-43531-000	GENERAL TRANSPORTATION AIDS	\$243,477	\$238,190	\$238,136	\$238,136	\$264,470	5
100-51-43660-000	PAYMENT IN LIEU OF TAXES	\$2,907	\$3,000	\$3,337	\$3,337	\$3,000	6
100-51-43692-000	INFRASTRUCTURE GRANT	\$0	\$0	\$0	\$0	\$0	7
100-51-46440-000	LAKE WEEDS	\$0	\$0	\$0	\$0	\$0	
100-51-48950-000	EXEMPT COMPUTER AID	\$978	\$750	\$976	\$976	\$750	
100-52-44100-000	OPERATOR LICENSES	\$3,345	\$2,500	\$3,495	\$3,500	\$2,500	
100-52-44101-000	CABLE TELEVISION	\$71,811	\$50,000	\$25,540	\$51,000	\$50,000	
100-52-44102-000	CLASS "A" LICENSES	\$1,400	\$1,300	\$1,400	\$1,500	\$1,300	
100-52-44103-000	CLASS "B" LICENSES	\$10,319	\$10,200	\$10,315	\$10,500	\$10,200	
100-52-44104-000	WEIGHTS & MEASURES LIC	\$1,600	\$1,600	\$2,063	\$2,063	\$1,600	
100-52-44106-000	MISC LICENSES	\$330	\$200	\$200	\$234	\$200	
100-52-44300-000	BUILDING SWR PERMIT FEES	\$64,762	\$39,000	\$104,837	\$110,000	\$40,000	8
100-52-44901-000	OCCUP PERMIT FEES	\$755	\$100	\$500	\$585	\$100	
100-52-44903-000	PROP MAINT FEES	\$9,875	\$6,000	\$9,417	\$11,018	\$6,000	
100-52-46100-000	AMUSEMENT LICENSES	\$3,175	\$2,500	\$3,400	\$3,978	\$2,500	
100-52-46101-000	CABARET LICENSE	\$1,100	\$1,100	\$1,200	\$1,200	\$1,100	
100-52-46102-000	CIGARETTE LICENSES	\$800	\$500	\$600	\$600	\$500	
100-52-48901-000	DOG/CAT LICENSES	\$1,815	\$1,250	\$1,698	\$1,700	\$1,250	
100-53-45100-000	COST AND FINES	\$35,998	\$25,000	\$25,254	\$29,547	\$25,000	
100-53-45103-000	PARKING TICKETS	\$1,220	\$1,000	\$3,290	\$3,500	\$1,250	
100-53-45105-000	ALARM FINES	\$0	\$100	\$0	\$0	\$0	
100-54-44105-000	BOARD OF APPEALS FEES	\$1,200	\$1,800	\$0	\$0	\$1,000	9
100-54-44301-000	DESIGN REVIEW/PLAN COM FEES	\$575	\$500	\$500	\$585	\$500	
100-56-46210-000	COUNTRY THUNDER REIMBURSEMENT	\$0	\$7,000	\$7,514	\$7,514	\$7,100	10
100-54-46540-000	CEMETERY GRAVESITES	\$4,900	\$1,500	\$3,900	\$4,000	\$1,500	
100-54-46720-000	CONCESSION STAND RENT	\$0	\$1,400	\$1,050	\$1,050	\$1,050	11
100-54-46750-000	BOAT RAMP FEES	\$14,866	\$18,000	\$14,966	\$14,975	\$15,000	
100-54-46751-000	PIER SLIP RENTAL	\$8,117	\$8,115	\$8,361	\$8,361	\$8,115	12
100-55-44300-000	RANDALL BLDG INSPECTOR COST	\$15,000	\$15,000	\$13,750	\$15,000	\$0	13
100-55-47321-000	LAW ENFORCEMENT SERVICES	\$1,250	\$1,000	\$1,005	\$1,256	\$1,000	
100-55-47390-000	PROBATION/PAROLE	\$6,000	\$6,250	\$6,162	\$6,162	\$6,250	
100-55-49200-000	SANITATION ADMIN CHGS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
100-55-49201-000	LAUNCH/MARINA ADMIN CHGS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
100-56-45104-000	TOWER RENTAL	\$47,938	\$50,000	\$69,095	\$69,095	\$50,000	14
100-56-46103-000	LICENSE PUBLICATIONS	\$172	\$275	\$177	\$207	\$275	15
100-56-48109-000	INTEREST EARNINGS	\$4,655	\$1,000	\$1,754	\$1,850	\$1,000	
100-56-48112-000	INTEREST ON TAXES CHARGED	\$803	\$200	\$1,495	\$1,600	\$200	
100-56-54830-000	SALE OF ASSETS	\$4,077	\$3,000	\$0	\$0	\$6,000	16
100-56-48500-000	MOVIE SPONSORSHIP	\$2,000	\$1,500	\$1,925	\$1,925	\$1,500	17
100-56-48900-000	MISC INCOME	\$30,535	\$23,000	\$30,652	\$31,000	\$23,000	
100-56-48903-000	INS DIVIDENDS/PAYBACKS	\$16,436	\$0	\$0	\$0	\$0	
	STATE DOR LOAN - EQUALIZED VALUE ERR	\$0	\$0	\$0	\$0	\$0	
	<b>ONGOING REVENUE TOTAL</b>	<b>\$3,591,236</b>	<b>\$3,835,121</b>	<b>\$3,863,682</b>	<b>\$3,959,388</b>	<b>\$3,703,743</b>	
100-56-49101-000	APPL OF PRIOR YEAR APPROPRIATIONS		\$50,000			\$208,672	18
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$3,591,236</b>	<b>\$3,885,121</b>	<b>\$3,863,682</b>	<b>\$3,959,388</b>	<b>\$3,912,415</b>	

## EXPENSES

### TOTAL EXPENSES

EXPENDITURES INCLUDE GENERAL ADMINISTRATION, PUBLIC WORKS, AND PUBLIC SAFETY. EXPENDITURE ACCOUNTS ARE LISTED WITHIN EACH DEPARTMENT'S SECTION.

<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$3,591,236</b>	<b>\$3,885,121</b>	<b>\$3,863,682</b>	<b>\$3,959,388</b>	<b>\$3,912,415</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$3,894,578</b>	<b>\$3,885,121</b>	<b>\$3,038,611</b>	<b>\$3,634,074</b>	<b>\$3,912,415</b>
<b>FUND SURPLUS(DEFICIT)</b>	<b>(\$303,342)</b>	<b>\$0</b>	<b>\$825,071</b>	<b>\$325,314</b>	<b>\$0</b>

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# GENERAL ADMINISTRATION

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General Administration consists of the following functions: clerk, treasurer, finance, human resources, legal, engineering, building inspection, municipal court, Community Library, and boards & commissions.

Village Hall is located at 108 East Main Street. Office hours are 9am to 5pm.

	Full Time	Part Time	Contracted	Budget	Expenditures
Administrator	1	0	0	2013	\$1,444,218
Clerk/Treasurer	3	2	0	2014	\$1,037,766 (no debt service)
Municipal Court	0	2	1	2015	\$1,042,514 (no debt service)
Building Inspection	0	0	1		

**Village of Twin Lakes**  
**2015 Annual Budget**  
**Administrative Notes**  
**ADMINISTRATION - GENERAL GOVERNMENT**

1. In general, wages for all employees are budgeted with a 1% increase on January 1, 2015. All employees with the exception of the Police Officers, Police Lieutenants and Captain, Police Chief and Village Administrator, will also earn an additional 1% increase on July 1, 2015. All raises are subject to final negotiations with the Unions subject to the State's new collective bargaining law. 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 2015 and the budgeted cost of this insurance is expected to increase by 9% 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 having no separate budget for dental insurance costs.
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 general work to be performed by the Village Engineer on behalf of the Village that is not directly related to any capital project or private development for which the Village is reimbursed. The cost of Village Engineer assistance and other activities related to meeting the State requirements for the Storm Water Discharge and Pollution Elimination Permit the Village holds is now paid out of the Lake Protection and Rehabilitation District budget.
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.
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 provides funds for the Village assessing service which is provided through Accurate Appraisal. The Village entered into a three year contract with Accurate

beginning January 1, 2014 and ending December 31, 2016. A revaluation is scheduled for 2015.

9. This amount includes the General Fund's portion of the current expected salaries for one full time Deputy Clerk. This line reflects a 1.5% (1% January, 1% July) wage increase for 2015.
10. This line includes the General Fund's portion of the salary for the part time Receptionist part time Account Clerk, and limited term Management Intern.
11. This line provides funds for the annual Comprehensive Financial Statements and Audit of the Village's finances.
12. This line reflects the time spent by the Department of Public Works maintaining the Village Hall property.
13. This line reflects the General Fund's portion of the Village Clerk as well as the Village Accountant/Treasurer's salaries. As noted earlier, the wage increase is set at 1.5% for the year.
14. 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 Area Senior Citizens subsidize activities to improve availability to all seniors.
  - b. Twin Lakes American Legion Post subsidizes facility costs to reduce costs associated with providing the Senior Lunch Program.
  - c. Twin Lakes Area Chamber and Business Association subsidize and underwrite expenses related to promoting local events and the Village.
  - d. Twin Lakes/Randall Recreation subsidizes the annual program to provide recreational opportunities to area youth.
  - e. The Sharing Center subsidizes expenses relating to providing emergency support to families in need.
15. 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 2015, the Sheriff anticipates billing \$44,694 per day an offender is housed at the County Jail to serve time for a Twin Lakes offense.
16. As noted above, this line provides funds for the oversight of the adult and juvenile community service programs.

17. This line reflects the staffing and costs of the 2015 scheduled elections. At this time, only two elections are scheduled for 2015. Election Officials are paid an hourly rate for their shifts. This line also includes funding for the required training of the Election Officials.
18. 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 now planned for purchase in 2015. This purchase is expected to be coordinated with other area municipalities through the County.
19. This line continues to show the cost of providing staff assistance to the Building Inspection and Code enforcement function. The Deputy Clerk's time spent in the Building Inspection Department is charged to this line.
20. This line shows the full cost of providing Building Inspection Services in Twin Lakes. In 2014 the Village contracted with the Town of Salem for building inspection services at a flat monthly rate. Also in 2014, the Village discontinued the contract with the Town of Randall for 2015.
21. In 2013 the Village amended its Financial Policy to set a goal of building up to 10% cash reserves by 2020. The reserves shall be 10% of the Village's operating costs. The Village is making progress in meeting its goal however contingency funds must be set aside each year to ensure the Village builds adequate reserves for future unexpected expenses and cost increases. The Financial Policy requires that \$75,000 be budgeted each year in contingency to help offset unforeseen expenses and help build cash reserves.
22. 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.

# 2015 ANNUAL BUDGET

**FUND** 100- General Fund  
**DEPARTMENT** N/A

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
100-10-41111-238	CHARGEBACKS / ANNEXATIONS	\$0	\$0	\$0	\$0	\$0	
<b>PLAN COMMISSION</b>							
100-10-51100-111	PART TIME WAGES	\$200	\$750	\$400	\$600	\$750	
100-10-51100-114	OVERTIME 1.5	\$0	\$250	\$0	\$0	\$250	
100-10-51100-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-10-51100-122	FICA	\$12	\$50	\$25	\$30	\$50	
100-10-51100-123	MEDICARE	\$3	\$15	\$6	\$10	\$15	
100-10-51100-208	EDUCATION/TRAINING	\$0	\$250	\$0	\$0	\$250	
100-10-51100-230	POSTAGE	\$38	\$300	\$104	\$150	\$300	
100-10-51100-250	MISCELLANEOUS	(\$3)	\$50	\$0	\$0	\$50	
	TOTAL PLAN COMMISSION	\$250	\$1,665	\$535	\$790	\$1,665	
<b>BOARD OF APPEALS</b>							
100-10-51101-111	PART TIME WAGES	\$250	\$600	\$0	\$0	\$600	
100-10-51101-114	OVERTIME 1.5	\$0	\$250	\$0	\$0	\$250	
100-10-51101-120	RETIREMENT	\$0	\$50	\$0	\$0	\$50	
100-10-51101-122	FICA	\$16	\$40	\$0	\$0	\$40	
100-10-51101-123	MEDICARE	\$4	\$10	\$0	\$0	\$10	
100-10-51101-208	EDUCATION /TRAINING	\$120	\$50	\$0	\$0	\$50	
100-10-51101-229	ADVERTISING/CLASSIFIEDS	\$186	\$500	\$0	\$0	\$500	
100-10-51101-230	POSTAGE	\$47	\$150	\$3	\$3	\$100	
100-10-51101-232	LEGAL	\$199	\$350	\$0	\$0	\$350	
100-10-51101-250	MISCELLANEOUS	\$90	\$50	\$11	\$11	\$50	
	TOTAL BOARD OF APPEALS	\$912	\$2,050	\$14	\$14	\$2,000	
100-10-51102-122	FICA RESERVE	\$0	\$100	\$0	\$0	\$100	
100-10-51112-120	RETIREMENT RESERVE	\$0	\$100	\$0	\$0	\$100	
100-10-51939-233	UNEMPLOYMENT PAYMENTS	\$7,996	\$500	\$875	\$900	\$500	
100-10-51103-220	VILLAGE MEMBERSHIP DUES	\$2,648	\$2,650	\$2,662	\$2,662	\$2,680	
<b>VILLAGE ADMINISTRATOR</b>							
100-10-51104-110	FULL TIME WAGES	\$52,325	\$57,038	\$46,649	\$54,579	\$60,810	1
100-10-51104-120	RETIREMENT	\$3,546	\$3,993	\$3,356	\$3,927	\$4,135	
100-10-51104-122	FICA	\$3,388	\$3,537	\$3,004	\$3,515	\$3,771	
100-10-51104-123	MEDICARE	\$792	\$828	\$702	\$821	\$883	
100-10-51104-128	EDUCATIONAL INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-10-51104-130	HEALTH INS	\$5,089	\$10,710	\$6,606	\$7,729	\$16,245	2
100-10-51104-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51104-134	LIFE INS	\$44	\$32	\$32	\$37	\$35	
100-10-51104-136	DISABILITY INS	\$418	\$410	\$371	\$434	\$455	
100-10-51104-138	SELF FUNDING	\$41	\$650	\$500	\$500	\$500	
100-10-51104-283	CAR ALLOWANCE	\$948	\$948	\$849	\$948	\$948	
	TOTAL VILLAGE ADMINISTRATOR	\$66,591	\$78,146	\$62,069	\$72,490	\$87,782	
<b>VILLAGE BOARD &amp; PRESIDENT</b>							
100-10-51105-111	PART TIME WAGES	\$34,128	\$34,128	\$28,440	\$34,128	\$34,128	3
100-10-51105-122	FICA	\$2,116	\$2,116	\$1,763	\$2,116	\$2,116	
100-10-51105-123	MEDICARE	\$495	\$495	\$413	\$495	\$495	
	TOTAL VILLAGE BOARD & PRESIDENT	\$36,739	\$36,739	\$30,616	\$36,739	\$36,739	
<b>ADMIN TRAINING/TRAVEL</b>							
100-10-51111-208	EDUCATION /TRAINING	\$5,825	\$6,100	\$5,809	\$6,050	\$7,100	
100-10-51111-220	PROFESSIONAL DEVELOPMENT DUES	\$1,447	\$1,150	\$1,022	\$1,022	\$1,150	
100-10-51111-250	MISCELLANEOUS	\$127	\$0	\$183	\$200	\$0	
	TOTAL ADMIN TRAINING/TRAVEL	\$7,399	\$7,250	\$7,014	\$7,272	\$8,250	
<b>PROFESSIONAL SERVICES</b>							

100-10-51300-232	LEGAL	\$35,089	\$32,000	\$17,180	\$20,101	\$32,000	
100-10-51400-239	ENGINEERING	\$435	\$3,000	\$1,780	\$2,083	\$3,000	4
100-10-51401-217	OTHER PROFESSIONAL SERVICES	\$2,914	\$1,500	\$1,421	\$1,663	\$1,500	5
100-10-51401-291	WEIGHTS & MEASURES PAYMENTS	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	
	TOTAL PROFESSIONAL SERVICES	\$40,038	\$38,100	\$21,981	\$25,446	\$38,100	
100-10-51402-236	WEBSITE	\$0	\$500	\$0	\$0	\$0	
ADVERTISING/CLASSIFIEDS							
100-10-51404-220	SUBSCRIPTION /DUES	\$286	\$250	\$0	\$275	\$275	
100-10-51404-229	ADVERTISING/CLASSIFIEDS	\$1,499	\$600	\$66	\$350	\$600	6
100-10-51404-288	LICENSE PUBLICATIONS	\$172	\$275	\$177	\$200	\$275	
	TOTAL ADVERTISING & CLASSIFIEDS	\$1,957	\$1,125	\$243	\$825	\$1,150	
COUNTY EXPENSES							
100-10-51410-216	OFFICE SUPPLIES	\$376	\$350	\$0	\$110	\$350	
100-10-51410-217	OTHER PROFESSIONAL SERVICES	\$0	\$160	\$0	\$140	\$150	
100-10-51410-230	POSTAGE	\$30	\$1,285	\$0	\$1,350	\$1,285	
100-10-51410-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL COUNTY EXPENSES	\$406	\$1,785	\$0	\$1,600	\$1,785	
VILLAGE HALL OFFICE EQUIPMENT							
100-10-51416-203	BLDG MAINTENANCE	\$8,692	\$9,000	\$7,810	\$9,138	\$9,000	
100-10-51416-206	BOTTLED WATER	\$164	\$150	\$175	\$175	\$150	
100-10-51416-207	UTILITIES	\$8,583	\$10,000	\$8,414	\$9,844	\$10,000	
100-10-51416-215	OFC EQUIP PURCH/RPR/LEASING	\$3,762	\$3,700	\$2,908	\$3,402	\$3,700	
100-10-51416-216	OFFICE SUPPLIES	\$2,445	\$3,500	\$2,309	\$2,702	\$3,500	
100-10-51416-225	INTERNET	\$629	\$700	\$439	\$514	\$700	
100-10-51416-230	POSTAGE	\$1,673	\$2,000	\$1,483	\$2,000	\$2,000	
100-10-51416-231	COMPUTERS	\$10,631	\$12,400	\$6,688	\$7,825	\$12,000	7
100-10-51416-250	MISCELLANEOUS	\$0	\$0	\$1,827	\$2,138	\$0	
	TOTAL VILLAGE HALL OFFICE EQUIPMENT	\$36,579	\$41,450	\$32,053	\$37,737	\$41,050	
ASSESSMENT OF PROPERTY							
100-10-51500-111	PART TIME WAGES	\$494	\$525	\$482	\$482	\$889	
100-10-51500-122	FICA	\$31	\$35	\$30	\$30	\$66	
100-10-51500-123	MEDICARE	\$7	\$10	\$7	\$7	\$13	
100-10-51500-208	EDUCATION/TRAINING	\$120	\$120	\$263	\$263	\$300	
100-10-51500-217	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$699	\$699	\$1,000	
100-10-51500-230	POSTAGE	\$28	\$150	\$15	\$15	\$100	
100-10-51500-232	LEGAL	\$5,809	\$3,000	\$2,095	\$2,095	\$3,000	
100-10-51500-250	MISCELLANEOUS	\$65	\$50	\$183	\$185	\$150	
100-10-51500-265	ASSESS PREMIUM	\$62,551	\$49,500	\$49,071	\$49,500	\$49,500	8
100-10-51500-290	PROP MAINT FEE	\$9,310	\$0	\$690	\$700	\$0	
	TOTAL ASSESSMENT OF PROPERTY	\$98,415	\$53,390	\$53,535	\$53,976	\$55,008	
ADMINISTRATIVE OFFICE STAFF							
100-10-51503-110	FULL TIME WAGES	\$59,661	\$60,850	\$49,302	\$57,683	\$31,624	9
100-10-51503-111	PART TIME WAGES	\$19,482	\$21,700	\$17,724	\$20,737	\$27,125	10
100-10-51503-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-10-51503-114	OVERTIME 1.5	\$255	\$500	\$18	\$21	\$500	
100-10-51503-115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0	
100-10-51503-120	RETIREMENT	\$5,415	\$6,500	\$4,817	\$5,636	\$4,390	
100-10-51503-122	FICA	\$5,025	\$5,120	\$4,223	\$4,941	\$3,645	
100-10-51503-123	MEDICARE	\$1,175	\$1,200	\$988	\$1,156	\$852	
100-10-51503-124	LONGEVITY	\$273	\$455	\$0	\$0	\$115	
100-10-51503-126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-10-51503-130	HEALTH INS	\$24,454	\$29,700	\$15,393	\$18,010	\$16,245	
100-10-51503-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51503-134	LIFE INS	\$566	\$350	\$310	\$363	\$240	
100-10-51503-136	DISABILITY INS	\$476	\$475	\$368	\$431	\$500	
100-10-51503-138	SELF FUNDING	\$3,832	\$1,300	\$3,293	\$3,293	\$500	
100-10-51503-226	ANNUAL LOGO CLOTHING	\$251	\$500	\$175	\$350	\$600	
	TOTAL ADMINISTRATIVE OFFICE STAFF	\$120,865	\$128,650	\$96,611	\$112,620	\$86,336	
OUTSIDE ACCOUNTING							
100-10-51505-242	OUTSIDE ACCOUNTING/AUDIT	\$17,384	\$20,000	\$14,768	\$19,900	\$23,400	11
100-10-51505-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL OUTSIDE ACCOUNTING	\$17,384	\$20,000	\$14,768	\$19,900	\$23,400	

VILLAGE HALL- PW

100-10-51600-110	FULL TIME WAGES	\$3,507	\$7,228	\$2,527	\$2,957	\$7,335	12
100-10-51600-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-10-51600-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-10-51600-120	RETIREMENT	\$233	\$506	\$177	\$207	\$500	
100-10-51600-122	FICA	\$216	\$450	\$154	\$180	\$460	
100-10-51600-123	MEDICARE	\$50	\$106	\$36	\$42	\$110	
100-10-51600-130	HEALTH INS	\$1,853	\$2,346	\$1,646	\$1,926	\$2,566	
100-10-51600-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51600-134	LIFE INS	\$20	\$20	\$12	\$14	\$20	
100-10-51600-136	DISABILITY INS	\$52	\$56	\$71	\$83	\$60	
	TOTAL VILLAGE HALL- PW	\$5,931	\$10,712	\$4,623	\$5,409	\$11,051	

VILLAGE CLERK/TREASURER

100-10-51601-110	FULL TIME WAGES	\$46,069	\$46,880	\$38,817	\$45,416	\$84,540	13
100-10-51601-120	RETIREMENT	\$3,184	\$3,300	\$2,856	\$3,342	\$5,750	
100-10-51601-122	FICA	\$2,962	\$2,910	\$2,525	\$2,954	\$5,245	
100-10-51601-123	MEDICARE	\$693	\$680	\$590	\$690	\$1,230	
100-10-51601-126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-10-51601-130	HEALTH INS	\$5,089	\$6,125	\$4,514	\$5,281	\$18,214	
100-10-51601-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51601-134	LIFE INS	\$137	\$285	\$303	\$355	\$285	
100-10-51601-136	DISABILITY INS	\$367	\$370	\$280	\$328	\$380	
100-10-51601-138	SELF FUNDING	\$0	\$650	\$500	\$500	\$1,000	
	TOTAL VILLAGE CLERK	\$58,501	\$61,200	\$50,385	\$58,865	\$116,644	

GEN ADMIN INSURANCE

100-10-51940-501	INS-LIABILITY	\$8,476	\$6,200	\$9,093	\$10,639	\$6,400	
100-10-51940-502	INS-LGPIF	\$2,212	\$1,500	\$2,677	\$3,132	\$1,715	
	TOTAL INSURANCE	\$10,688	\$7,700	\$11,770	\$13,771	\$8,115	

100-10-55303-235

DONATIONS	\$14,000	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	14
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100-10-56900-292

PLANNER	\$0	\$8,000	\$0	\$7,800	\$0	\$0	
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100-10-57000-250

MISCELLANEOUS	\$15,592	\$0	\$42	\$0	\$0	\$0	
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COURT

100-11-45102-251	COURT SURCHARGE/DISBURSEMENT	\$0	\$0	\$0	\$0	\$0	
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MUNICIPAL JUDGE

100-11-51200-111	PART TIME WAGES	\$8,406	\$8,400	\$7,005	\$8,196	\$8,400	
100-11-51200-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-11-51200-122	FICA	\$521	\$525	\$434	\$508	\$525	
100-11-51200-123	MEDICARE	\$122	\$125	\$102	\$119	\$125	
100-11-51200-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-11-51200-208	EDUCATION /TRAINING	\$625	\$650	\$625	\$731	\$650	
100-11-51200-220	SUBSCRIPTION/DUES	\$410	\$250	\$313	\$366	\$250	
100-11-51200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL MUNICIPAL JUDGE	\$10,084	\$9,950	\$8,479	\$9,920	\$9,950	

CLERK OF COURTS

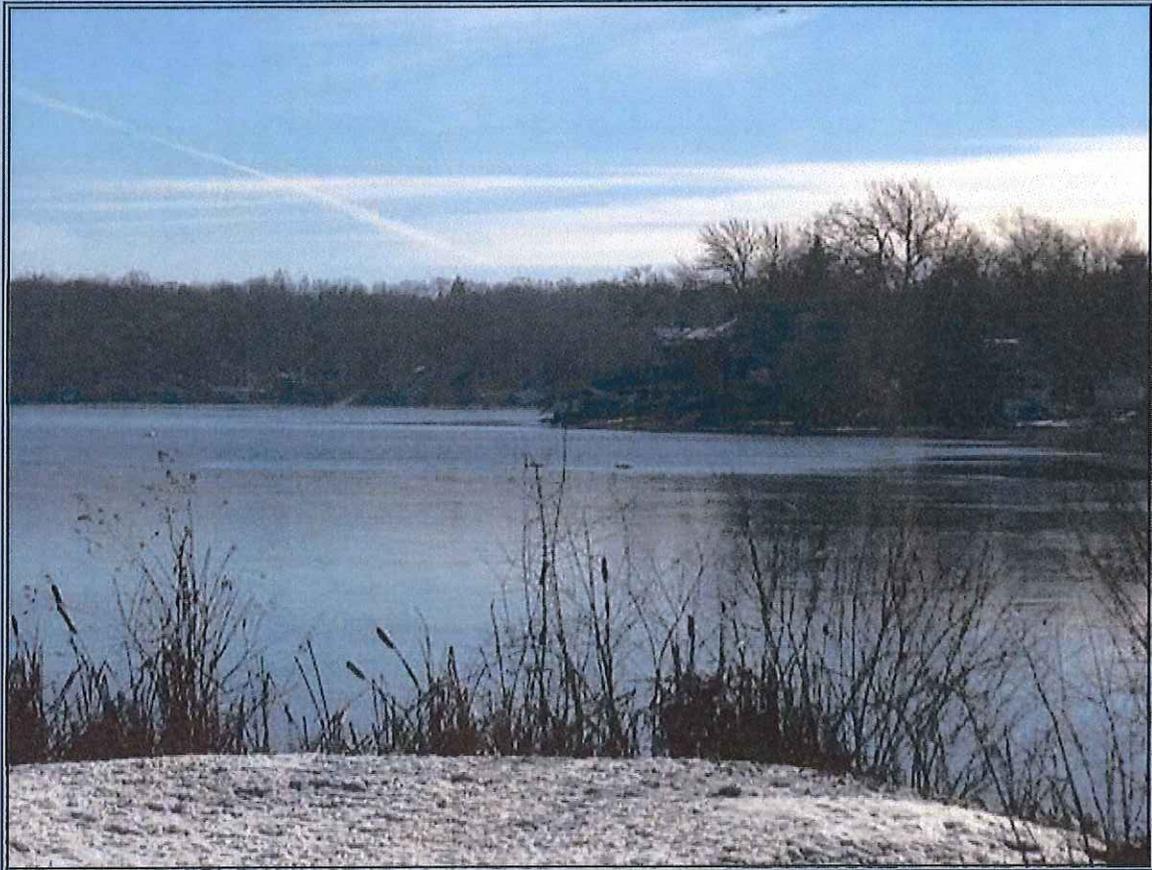
100-11-51203-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-11-51203-111	PART TIME WAGES	\$17,130	\$21,000	\$13,408	\$15,687	\$20,585	
100-11-51203-114	OVERTIME 1.5	\$0	\$0	\$0	\$0	\$0	
100-11-51203-115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0	
100-11-51203-120	RETIREMENT	\$1,156	\$1,910	\$956	\$1,119	\$100	
100-11-51203-122	FICA	\$1,078	\$1,280	\$846	\$990	\$1,276	
100-11-51203-123	MEDICARE	\$252	\$310	\$198	\$232	\$299	
100-11-51203-130	HEALTH INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-134	LIFE INS	\$210	\$180	\$154	\$180	\$150	
100-11-51203-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0	
100-11-51203-207	UTILITIES	\$427	\$425	\$295	\$345	\$425	
100-11-51203-208	EDUCATION /TRAINING	\$0	\$250	\$0	\$0	\$250	
100-11-51203-212	JAIL COSTS	\$1,044	\$1,500	\$2,200	\$2,574	\$1,500	15
100-11-51203-215	OFFC EQUIP PURCH/RPR	\$0	\$200	\$0	\$0	\$200	

100-11-51203-216	OFFICE SUPPLIES	\$525	\$400	\$0	\$0	\$400	
100-11-51203-217	OTHER PROFESSIONAL SERVICES	\$130	\$250	\$70	\$82	\$250	
100-11-51203-230	POSTAGE	\$533	\$500	\$13	\$15	\$500	
100-11-51203-231	COMPUTERS	\$112	\$350	\$156	\$183	\$350	
100-11-51203-250	MISCELLANEOUS	\$0	\$50	\$0	\$0	\$50	
	TOTAL CLERK OF COURTS	\$22,597	\$28,615	\$18,296	\$21,406	\$26,335	
100-11-51301-232	LEGAL (VILLAGE PROSECUTOR)	\$8,778	\$15,000	\$4,235	\$6,500	\$13,000	
100-11-51301-296	COURT OFFICERS	\$1,578	\$3,200	\$1,294	\$2,000	\$3,200	
COMMUNITY SERVICE							
100-11-55190-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-11-55190-111	PART TIME WAGES	\$1,947	\$3,000	\$682	\$853	\$3,000	16
100-11-55190-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-11-55190-122	FICA	\$121	\$200	\$0	\$0	\$200	
100-11-55190-123	MEDICARE	\$28	\$50	\$43	\$54	\$50	
100-11-55190-216	SUPPLIES	\$632	\$500	\$10	\$13	\$500	
100-11-55190-223	FUEL/OIL/PUMPS	\$176	\$300	\$0	\$0	\$300	
100-11-55190-224	VEHICLE/BOAT MAINT/RPR	\$0	\$150	\$55	\$69	\$150	
100-11-55190-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL COMMUNITY SERVICE	\$2,904	\$4,200	\$790	\$988	\$4,200	
ELECTIONS							
100-12-51408-110	FULL TIME WAGES	\$1,749	\$0	\$0	\$0	\$0	17
100-12-51408-111	PART TIME WAGES	\$0	\$5,000	\$4,033	\$4,100	\$2,500	
100-12-51408-114	OVERTIME 1.5	\$0	\$500	\$0	\$0	\$250	
100-12-51408-115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0	
100-12-51408-122	FICA	\$108	\$310	\$250	\$255	\$105	
100-12-51408-123	MEDICARE	\$25	\$75	\$59	\$62	\$38	
100-12-51408-208	EDUCATION/TRAINING	\$0	\$100	\$0	\$0	\$100	
100-12-51408-215	OFFC EQUIP PURCH/RPR	\$408	\$340	\$39	\$50	\$340	
100-12-51408-216	OFFICE SUPPLIES	\$195	\$400	\$306	\$315	\$300	
100-12-51408-229	ADVERTISING/CLASSIFIEDS	\$74	\$350	\$181	\$182	\$150	
100-12-51408-230	POSTAGE	\$191	\$650	\$200	\$290	\$200	
100-12-51408-231	COMPUTERS	\$539	\$350	\$219	\$280	\$350	
100-12-51408-250	MISCELLANEOUS	\$250	\$1,300	\$403	\$650	\$300	
100-12-51408-258	CAPITAL OUTLAY- ELECTIONS	\$0	\$0	\$0	\$0	\$13,500	18
	TOTAL ELECTIONS	\$3,539	\$9,375	\$5,690	\$6,184	\$18,133	
BUILDING INSPECTION							
100-13-52400-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-13-52400-111	PART TIME WAGES	\$8,619	\$10,500	\$7,826	\$9,783	\$10,730	19
100-13-52400-120	RETIREMENT	\$573	\$735	\$548	\$685	\$730	
100-13-52400-122	FICA	\$534	\$652	\$485	\$606	\$666	
100-13-52400-123	MEDICARE	\$125	\$154	\$114	\$143	\$156	
100-13-52400-124	LONGEVITY	\$0	\$0	\$0	\$0	\$0	
100-13-52400-130	HEALTH INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-134	LIFE INS	\$14	\$10	\$11	\$14	\$10	
100-13-52400-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-207	UTILITIES	\$86	\$0	\$0	\$0	\$0	
100-13-52400-215	OFFC EQUIP PURCH/RPR	\$355	\$500	\$322	\$403	\$500	
100-13-52400-216	OFFICE SUPPLIES	\$891	\$1,000	\$727	\$909	\$1,000	
100-13-52400-217	OTHER PROFESSIONAL SERVICES	\$57,500	\$40,000	\$57,488	\$60,395	\$28,200	20
100-13-52400-230	POSTAGE	\$142	\$150	\$147	\$184	\$160	
100-13-52400-231	COMPUTERS	\$1,044	\$1,100	\$1,100	\$1,375	\$1,100	
100-13-52400-250	MISCELLANEOUS	\$10	\$0	\$160	\$200	\$0	
100-13-52400-266	RECORDING FEES	\$0	\$50	\$0	\$0	\$50	
100-13-52400-283	CAR ALLOWANCE	\$15	\$50	\$32	\$40	\$50	
	TOTAL BUILDING INSPECTION	\$69,908	\$54,901	\$68,960	\$74,735	\$43,342	
100-14-58100-237	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	
100-14-58100-253	CONTINGENCY	\$0	\$190,938	\$0	\$0	\$88,903	21
	DUE TO TIF FUND	\$0	\$67,650	\$67,650	\$67,650	\$67,650	
100-15-55110-234	LIBRARY	\$208,805	\$232,080	\$232,080	\$232,080	\$229,846	22
	TOTAL GENERAL ADMINISTRATION	\$871,084	\$1,133,221	\$812,770	\$895,780	\$1,042,514	

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# PUBLIC WORKS

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The Department of Public Works handles street repairs, snow plowing, building maintenance and park maintenance.

The Public Works facility is located at 800 Burlington Ave.

	Full Time	Part Time	Contracted	Budget	Expenditures
Foreman	1	0	0	2013	\$962,080
				2014	\$606,576
Laborer	3	0	0	2015	\$699,823

**Village of Twin Lakes  
2015 Annual Budget  
Administrative Notes  
DEPARTMENT OF PUBLIC WORKS**

1. This line remains a contingency for unexpected services including assistance with snow removal during severe weather. \$7,000 has been added in 2015 to pay for striping of roads by the County.
2. Funds are provided in this line for the Department's share of Village-wide computer software and the replacement of the Department's computer.
3. This line reflects street resurfacing for 2015. The projects will be funded through funds that remain from the 2012 borrowing. This line includes associated engineering costs as well as funding for crack sealing and other maintenance.
4. This line provides funding for the 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.
5. 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.
6. This line provides funds for annual repair or maintenance of a small number of sidewalk squares throughout the system.
7. The Village anticipates funding the mosquito spraying program in 2015.
8. Annually, the Village uses approximately 1200 tons of salt. Due to the fact that the Village has an empty salt dome, significant expenses are anticipated in 2015. The 2015 amount reflects the anticipated purchase of the full amount of the Village's allotment during the 2015 season to take advantage of the current year pricing.
9. No capital improvements are planned for 2015 using the levy. The Capital Projects Fund shows projects that will be completed using debt proceeds.
10. All expenses related to the collection and disposal of Lake Weeds were moved to the Sanitation Fund in 2012. This line shows costs relating to the cutting of private property that has been cited for non-compliance with the Village's weed regulations.
11. This line shows the expenses related to the Park Commission's Movies in the Parks series including movie licensing. Beginning in 2015, the Village will solicit advertising sponsors for the programs and will no longer pay a commission.

# 2015 ANNUAL BUDGET

<b>FUND</b>	100- General Fund
<b>DEPARTMENT</b>	N/A

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
<b>PUBLIC WORKS</b>							
<b>STREETS &amp; ROADS</b>							
100-20-53311-110	FULL TIME WAGES	\$157,679	\$129,612	\$121,635	\$142,313	\$131,500	
100-20-53311-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-20-53311-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-20-53311-114	OVERTIME 1.5	\$7,625	\$7,500	\$8,878	\$9,400	\$9,263	
100-20-53311-115	OVERTIME 2.0	\$4,345	\$1,500	\$5,623	\$5,800	\$1,500	
100-20-53311-120	RETIREMENT	\$11,827	\$9,074	\$9,873	\$11,551	\$8,950	
100-20-53311-122	FICA	\$10,960	\$8,036	\$8,617	\$10,082	\$8,160	
100-20-53311-123	MEDICARE	\$2,562	\$1,880	\$2,015	\$2,358	\$1,910	
100-20-53311-124	LONGEVITY	\$1,820	\$1,820	\$0	\$0	\$1,820	
100-20-53311-128	CERTIFICATION INCENTIVE	\$1,500	\$1,500	\$0	\$0	\$1,500	
100-20-53311-130	HEALTH INS	\$39,977	\$42,078	\$35,585	\$41,634	\$46,800	
100-20-53311-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-20-53311-134	LIFE INS	\$433	\$338	\$370	\$433	\$356	
100-20-53311-136	DISABILITY INS	\$1,123	\$976	\$952	\$1,114	\$1,030	
100-20-53311-138	SELF FUNDING	\$3,350	\$2,600	\$2,025	\$2,025	\$2,000	
100-20-53311-208	EDUCATION/TRAINING	\$0	\$200	\$0	\$0	\$200	
100-20-53311-217	OTHER PROFESSIONAL SERVICES	\$1,119	\$600	\$137	\$160	\$8,000	1
100-20-53311-221	RADIO EQUIP/PAGERS	\$62	\$400	\$90	\$105	\$400	
100-20-53311-222	VEHICLE EQUIP	\$201	\$500	\$6,042	\$7,069	\$500	
100-20-53311-223	FUEL/OIL/PUMPS	\$22,315	\$20,000	\$19,786	\$23,150	\$20,000	
100-20-53311-224	VEHICLE/BOAT MAINT/RPR	\$20,401	\$15,000	\$7,298	\$8,539	\$15,000	
100-20-53311-231	COMPUTERS	\$775	\$1,800	\$819	\$958	\$1,800	2
100-20-53311-243	SMALL EQUIPMENT/PARTS	\$1,073	\$600	\$492	\$576	\$600	
100-20-53311-244	ROAD MAINT	\$463,062	\$50,000	\$7,131	\$38,000	\$92,734	3
100-20-53311-245	STREET SIGNS	\$2,259	\$2,000	\$1,013	\$1,185	\$2,000	4
100-20-53311-246	PLOW DAMAGE	\$132	\$250	\$45	\$53	\$250	
100-20-53311-247	FEES/BONDING FEES	\$500	\$550	\$500	\$585	\$550	5
100-20-53311-250	MISCELLANEOUS	\$88	\$0	\$0	\$0	\$0	
100-20-53311-261	SIDEWALK REPAIR	\$0	\$3,000	\$4,191	\$4,903	\$200	6
100-20-53311-267	CHEMICALS	\$164	\$4,500	\$876	\$1,025	\$4,500	7
100-20-53311-501	INS-LIABILITY	\$23,570	\$22,000	\$20,381	\$23,846	\$22,115	
100-20-53311-502	INS-LGPIF	\$9,788	\$6,200	\$10,776	\$12,608	\$6,670	
	<b>TOTAL STREETS AND ROADS</b>	<b>\$788,710</b>	<b>\$334,514</b>	<b>\$275,150</b>	<b>\$349,472</b>	<b>\$390,308</b>	
<b>SALT DOME</b>							
100-20-53312-203	BLDG MAINT/COSTS	\$0	\$100	\$0	\$0	\$100	
100-20-53312-248	SALT EXPENSES	\$53,407	\$104,000	\$50,989	\$105,989	\$110,000	8
	<b>TOTAL SALT DOME</b>	<b>\$53,407</b>	<b>\$104,100</b>	<b>\$50,989</b>	<b>\$105,989</b>	<b>\$110,100</b>	
100-20-53313-258	CAPITAL OUTLAY	\$0	\$74,675	\$662	\$64,675	\$0	9
<b>MAINTENANCE BUILDING</b>							
100-20-53317-203	BLDG MAINT/COSTS	\$3,401	\$800	\$1,094	\$1,280	\$1,800	
100-20-53317-206	BOTTLED WATER	\$166	\$250	\$121	\$142	\$250	
100-20-53317-207	UTILITIES	\$7,208	\$9,000	\$7,680	\$8,986	\$9,000	
100-20-53317-215	OFFC EQUIP PURCH/RPR	\$0	\$100	\$246	\$288	\$100	
100-20-53317-216	OFFICE SUPPLIES	\$941	\$800	\$985	\$1,152	\$800	
100-20-53317-217	OTHER PROFESSIONAL SERVICES	\$0	\$100	\$0	\$0	\$100	
100-20-53317-225	INTERNET	\$718	\$720	\$540	\$632	\$720	
100-20-53317-226	UNIFORM EXPENSE	\$637	\$800	\$438	\$512	\$860	
100-20-53317-230	POSTAGE	\$78	\$150	\$44	\$51	\$150	
100-20-53317-243	SMALL EQUIPMENT/PARTS	\$1,233	\$500	\$429	\$502	\$500	
100-20-53317-247	FEES/BONDING FEES	\$0	\$0	\$0	\$0	\$0	
100-20-53317-250	MISCELLANEOUS	\$10	\$0	\$183	\$214	\$0	
100-20-53317-267	CHEMICALS	\$1,136	\$800	\$723	\$846	\$800	
	<b>TOTAL MAINTENANCE BUILDING</b>	<b>\$15,528</b>	<b>\$14,020</b>	<b>\$12,483</b>	<b>\$14,605</b>	<b>\$15,080</b>	

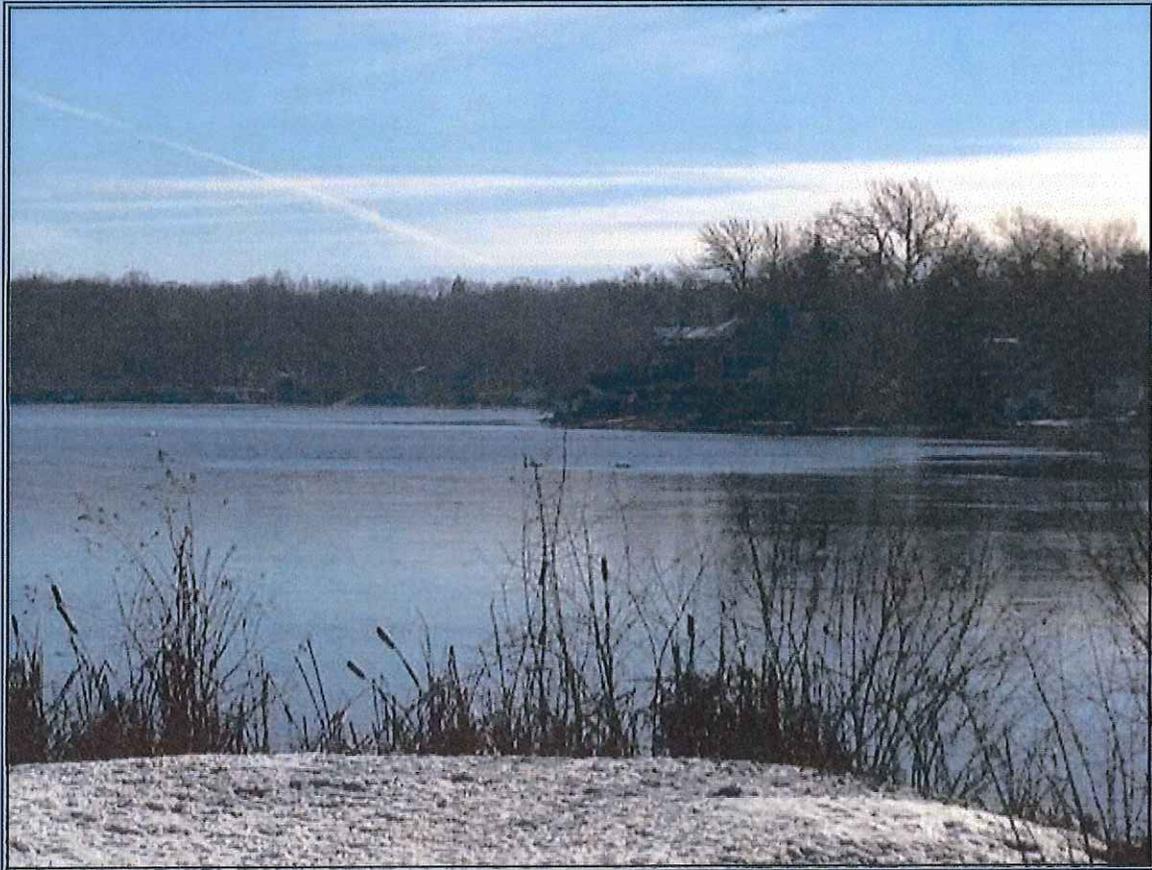
100-21-53420-249	STREETLIGHTS	\$53,163	\$56,000	\$52,119	\$58,000	\$56,000	
NOXIOUS WEEDS							
100-23-53642-217	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$2,000	10
100-23-53642-230	POSTAGE	\$0	\$0	\$0	\$0	\$50	
100-23-53642-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL NOXIOUS WEEDS	\$0	\$0	\$0	\$0	\$2,050	
CEMETERY							
100-24-54910-110	FULL TIME WAGES	\$4,052	\$6,254	\$4,473	\$5,233	\$6,350	
100-24-54910-111	PART TIME WAGES	\$75	\$0	\$100	\$117	\$0	
100-24-54910-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-24-54910-120	RETIREMENT	\$270	\$438	\$314	\$367	\$435	
100-24-54910-122	FICA	\$254	\$388	\$279	\$326	\$400	
100-24-54910-123	MEDICARE	\$60	\$92	\$65	\$76	\$95	
100-24-54910-130	HEALTH INS	\$1,398	\$2,032	\$1,242	\$1,453	\$2,221	
100-24-54910-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-24-54910-134	LIFE INS	\$14	\$18	\$13	\$15	\$17	
100-24-54910-136	DISABILITY INS	\$40	\$48	\$34	\$40	\$49	
100-24-54910-203	BLDG MAINT/COSTS	\$18	\$300	\$0	\$0	\$300	
100-24-54910-223	FUEL/OIL/PUMPS	\$338	\$500	\$405	\$474	\$500	
100-24-54910-243	SMALL EQUIPMENT/PARTS	\$421	\$500	\$605	\$708	\$500	
100-24-54910-250	MISCELLANEOUS	\$692	\$50	\$558	\$653	\$50	
	TOTAL CEMETERY	\$7,632	\$10,620	\$8,088	\$9,463	\$10,917	
PARKS							
100-25-55200-110	FULL TIME WAGES	\$31,313	\$42,386	\$27,244	\$31,875	\$43,010	
100-25-55200-111	PART TIME WAGES	\$1,075	\$0	\$1,860	\$2,176	\$0	
100-25-55200-112	TEMP EMPLOYMENT	\$0	\$3,000	\$1,005	\$1,176	\$3,000	
100-25-55200-120	RETIREMENT	\$2,083	\$2,968	\$1,907	\$2,231	\$2,930	
100-25-55200-122	FICA	\$1,993	\$2,628	\$1,839	\$2,152	\$2,670	
100-25-55200-123	MEDICARE	\$466	\$616	\$430	\$503	\$630	
100-25-55200-130	HEALTH INS	\$6,888	\$13,762	\$6,120	\$7,160	\$15,051	
100-25-55200-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-134	LIFE INS	\$75	\$112	\$64	\$75	\$115	
100-25-55200-136	DISABILITY INS	\$194	\$320	\$165	\$193	\$330	
100-25-55200-203	BLDG MAINT/COSTS	\$1,477	\$1,200	\$1,052	\$1,231	\$1,200	
100-25-55200-207	UTILITIES	\$5,217	\$9,000	\$4,510	\$5,277	\$9,000	
100-25-55200-214	PARK EQUIP/MAINTENANCE	\$476	\$500	\$590	\$690	\$500	
100-25-55200-217	OTHER PROFESSIONAL SERVICES	\$251	\$500	\$464	\$543	\$500	
100-25-55200-223	FUEL/OIL/PUMPS	\$1,378	\$2,500	\$1,763	\$2,063	\$2,500	
100-25-55200-225	INTERNET	\$0	\$0	\$0	\$0	\$0	
100-25-55200-230	POSTAGE	\$17	\$25	\$6	\$7	\$25	
100-25-55200-243	SMALL EQUIPMENT/PARTS	\$1,153	\$900	\$708	\$828	\$900	
100-25-55200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-252	LAUNCH SUPPLIES	\$13	\$500	\$702	\$821	\$500	
100-25-55200-258	CAPITAL OUTLAY	\$15,046	\$4,000	\$4,866	\$5,693	\$0	
100-25-55200-267	CHEMICALS	\$151	\$600	\$434	\$508	\$600	
100-25-55200-281	PIERS MAINT/REPAIR	\$438	\$700	\$240	\$281	\$700	
100-25-55200-285	PARK MAINT/REPAIR	\$2,421	\$3,000	\$327	\$383	\$3,000	
100-25-55200-294	PROGRAMMING - MOVIES IN THE PARKS	\$2,247	\$3,100	\$2,393	\$2,393	\$3,100	11
	TOTAL PARKS	\$74,372	\$92,317	\$58,689	\$68,259	\$90,261	
PARK COMMISSION							
100-25-55201-111	PART TIME WAGES	\$0	\$1,940	\$400	\$400	\$700	
100-25-55201-122	FICA	\$0	\$125	\$25	\$25	\$45	
100-25-55201-123	MEDICARE	\$0	\$30	\$6	\$6	\$12	
100-25-55201-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL PARK COMMISSION	\$0	\$2,095	\$431	\$431	\$757	
RECREATION							
100-26-55302-110	FULL TIME WAGES	\$4,452	\$15,126	\$6,757	\$7,906	\$15,345	
100-26-55302-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-26-55302-120	RETIREMENT	\$296	\$1,060	\$473	\$553	\$1,045	
100-26-55302-122	FICA	\$274	\$938	\$412	\$482	\$955	
100-26-55302-123	MEDICARE	\$65	\$220	\$96	\$112	\$225	

100-26-55302-130	HEALTH INS	\$3,428	\$4,912	\$3,046	\$3,564	\$5,371
100-26-55302-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0
100-26-55302-134	LIFE INS	\$38	\$40	\$32	\$37	\$41
100-26-55302-136	DISABILITY INS	\$97	\$114	\$82	\$96	\$118
100-26-55302-225	INTERNET	\$0	\$0	\$0	\$0	\$0
100-26-55302-250	MISCELLANEOUS	\$0	\$0	\$34	\$40	\$0
100-26-55302-254	FLAGS/BANNER/DECOR	\$257	\$500	\$4,106	\$4,106	\$1,250
	TOTAL RECREATION	\$8,907	\$22,910	\$15,038	\$16,896	\$24,350
	TOTAL PUBLIC WORKS	\$1,001,719	\$711,251	\$473,649	\$687,791	\$699,823

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# PUBLIC SAFETY

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The Police Department seeks to protect the health, safety and general welfare of the Twin Lakes Community through patrol and crime prevention. The Police Department is located at 920 Lance Drive.

Fire and rescue services are contracted through Twin Lakes Volunteer Fire Department. The Village owns and maintains all equipment but does not own the facility. The Fire Station is located at 236 East Main Street.

	Full Time	Part Time	Contracted	Budget	Expenditures
Chief	1	0	0	2013	\$1,968,545
Capt/Lieutenants	2	0	0		
Detective	1	0	0	2014	\$2,008,699
Officers	9	8	0	2015	\$2,170,078
Dispatchers	4	4	0		

**Village of Twin Lakes**  
**2015 Annual Budget**  
**Administrative Notes**  
**DEPARTMENT OF PUBLIC SAFETY**

1. This line reflects wages for all police union members including one Detective, nine Police Officers, and a number of Part Time officers. All staff members are subject to pay step increases as appropriate with a 1% increase on January 1, 2015 only. The part time line includes 25% of the Court Clerk's wages for time spent on police clerical tasks.
2. This line reflects the costs of providing additional police services during the Country Thunder music festival in July each year. These expenses are tracked separately and are reimbursed fully by the Country Thunder organization.
3. This line shows the cost of equipment that is purchased through grant revenues. Public safety grants are usually a partial reimbursement for equipment purchased.
4. This line reflects the purchase of two patrol vehicles in 2015 at an estimated cost of \$48,000 including lights and other equipment. \$18,000 is also included to cover the cost of a Livescan fingerprinting device, which is mandated by the State with a 2017 deadline.
5. This line reflects wages for all Dispatchers at TLPD. Four full time dispatchers are budgeted for 2015 as well as four part time staff. All staff members are subject to a 1% increase on January 1 as well as a 1% increase on July 1.
6. This line reflects wages for all non-union, full time police department supervisors. This includes the Police Chief, Captain and Lieutenants. One full time lieutenant position is vacant. No wage increase will be given in 2015 to maintain the 5-10% difference between Lieutenant pay and the pay of the highest paid officer classification, 12-15% difference between Captain pay and the pay of the highest paid officer classification, and 5-10% difference between Captain and Chief pay. All staff members are subject to pay step increases as appropriate.
7. 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.
8. This is a program established by the Twin Lakes Volunteer Fire Department, offering a stipend benefit to the families of deceased firefighters that meet service year requirements.
9. This line reflects the retainer fee payable to Twin Lakes Rescue for rescue services.

# 2015 ANNUAL BUDGET

**FUND** 100- General Fund  
**DEPARTMENT** N/A

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
<b>PUBLIC SAFETY</b>							
<b>POLICE COMMISSION</b>							
100-30-52103-111	PART TIME WAGES	\$225	\$900	\$0	\$225	\$900	
100-30-52103-122	FICA	\$14	\$60	\$0	\$14	\$60	
100-30-52103-123	MEDICARE	\$4	\$15	\$0	\$4	\$15	
100-30-52103-208	TRAINING	\$0	\$300	\$0	\$0	\$300	
100-30-52103-232	LEGAL	\$0	\$500	\$195	\$195	\$500	
100-30-52103-250	MISCELLANEOUS	\$7	\$0	\$0	\$0	\$0	
	<b>TOTAL POLICE COMMISSION</b>	<b>\$250</b>	<b>\$1,775</b>	<b>\$195</b>	<b>\$438</b>	<b>\$1,775</b>	
<b>POLICE DEPARTMENT</b>							
100-31-52111-110	FULL TIME WAGES	\$885,924	\$615,000	\$495,940	\$580,250	\$618,400	1
100-31-52111-111	PART TIME WAGES	\$91,076	\$57,900	\$41,830	\$48,941	\$58,400	1
100-31-52111-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52111-114	OVERTIME 1.5	\$79,007	\$50,000	\$45,453	\$53,180	\$52,000	
100-31-52111-120	RETIREMENT	\$165,886	\$102,000	\$92,380	\$108,085	\$105,900	
100-31-52111-122	FICA	\$67,573	\$39,600	\$37,540	\$43,922	\$45,200	
100-31-52111-123	MEDICARE	\$15,808	\$9,250	\$8,779	\$10,271	\$10,600	
100-31-52111-124	LONGEVITY	\$3,075	\$2,505	\$0	\$0	\$2,505	
100-31-52111-126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-31-52111-128	EDUCATION/CERT INCENTIVE	\$6,625	\$6,000	\$0	\$0	\$6,000	
100-31-52111-130	HEALTH INS	\$186,955	\$175,300	\$130,955	\$153,217	\$181,400	
100-31-52111-132	DENTAL INS	\$1,086	\$0	\$134	\$157	\$0	
100-31-52111-134	LIFE INS	\$1,812	\$1,100	\$1,039	\$1,216	\$1,100	
100-31-52111-136	DISABILITY INS	\$6,610	\$4,400	\$3,553	\$4,157	\$5,500	
100-31-52111-138	SELF FUNDING	\$6,255	\$7,150	\$6,179	\$6,112	\$5,000	
100-31-52111-140	UNIFORM ALLOWANCE	\$11,180	\$11,600	\$5,486	\$11,600	\$11,400	
100-31-52111-201	ANIMAL FUND	\$44	\$200	\$277	\$324	\$350	
100-31-52111-203	BLDG MAINT/COSTS	\$21,626	\$22,000	\$21,827	\$25,538	\$25,000	
100-31-52111-205	CRIME STOPPERS	\$0	\$200	\$0	\$0	\$200	
100-31-52111-206	BOTTLED WATER	\$719	\$850	\$728	\$852	\$850	
100-31-52111-207	UTILITIES	\$23,987	\$26,200	\$19,002	\$22,232	\$26,200	
100-31-52111-208	EDUCATION/TRAINING	\$5,354	\$5,500	\$6,035	\$7,061	\$8,000	
100-31-52111-209	FILM/CAMERA EXP	\$227	\$100	\$15	\$18	\$100	
100-31-52111-210	FIREARMS/SUPPLIES	\$4,723	\$1,250	\$1,284	\$1,502	\$2,500	
100-31-52111-212	JAIL COSTS	\$0	\$50	\$0	\$0	\$50	
100-31-52111-213	MEDICAL/HOSPITAL	\$703	\$300	\$407	\$476	\$300	
100-31-52111-215	OFFC EQUIP PURCH/RPR	\$3,099	\$6,000	\$2,304	\$2,696	\$6,000	
100-31-52111-216	OFFICE SUPPLIES	\$2,688	\$4,000	\$1,642	\$1,921	\$4,000	
100-31-52111-217	OTHER PROFESSIONAL SERVICES	\$12,867	\$8,000	\$12,379	\$14,483	\$10,000	
100-31-52111-219	PROFILE EVALUATION	\$0	\$0	\$0	\$0	\$0	
100-31-52111-220	SUBSCRIPTION/DUES	\$905	\$0	\$0	\$0	\$0	
100-31-52111-221	RADIO EQUIP/PAGERS	\$45	\$1,500	\$45	\$53	\$1,500	
100-31-52111-222	VEHICLE EQUIP	\$4,450	\$3,000	\$1,250	\$1,463	\$3,000	
100-31-52111-223	FUEL/OIL/PUMPS	\$30,855	\$36,000	\$23,562	\$27,568	\$30,000	
100-31-52111-224	VEHICLE/BOAT MAINT/RPR	\$6,587	\$9,000	\$8,838	\$10,340	\$9,000	
100-31-52111-225	INTERNET	\$1,789	\$1,000	\$1,139	\$1,333	\$1,000	
100-31-52111-226	UNIFORM INITIAL ISSUE EXPENSE	\$2,341	\$600	\$743	\$869	\$1,200	
100-31-52111-227	VEHICLE SEIZURES	\$0	\$250	\$0	\$0	\$250	
100-31-52111-229	ADVERTISING/CLASSIFIEDS	\$0	\$250	\$0	\$0	\$250	
100-31-52111-230	POSTAGE	\$874	\$1,000	\$591	\$691	\$1,000	
100-31-52111-231	COMPUTERS	\$12,760	\$14,500	\$15,489	\$18,122	\$14,500	
100-31-52111-232	LEGAL	\$47,068	\$3,000	\$9,954	\$11,646	\$3,000	
100-31-52111-240	COUNTRY THUNDER OVER TIME WAGES	\$0	\$7,000	\$7,514	\$8,791	\$7,100	2
100-31-52111-243	SMALL EQUIP/PARTS	\$0	\$250	\$40	\$47	\$500	
100-31-52111-250	MISCELLANEOUS	\$564	\$150	\$135	\$158	\$150	
100-31-52111-298	GRANT FUNDED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	3
100-31-52111-501	INS-LIABILITY	\$56,864	\$51,000	\$47,101	\$55,108	\$50,450	
100-31-52111-502	INS-LGPIF	\$5,105	\$3,300	\$5,486	\$6,419	\$3,345	

100-31-52114-258	CAPITAL OUTLAY	\$36,971	\$31,950	\$31,950	\$32,000	\$66,000	4
	TOTAL POLICE DEPARTMENT	\$1,812,087	\$1,320,205	\$1,089,005	\$1,272,818	\$1,377,200	
NEIGHBORHOOD WATCH							
100-31-52112-216	OFFICE SUPPLIES	\$0	\$100	\$0	\$0	\$0	
100-31-52112-230	POSTAGE	\$0	\$100	\$0	\$0	\$0	
100-31-52112-250	MISCELLANEOUS	\$0	\$300	\$0	\$0	\$0	
	TOTAL NEIGHBORHOOD WATCH	\$0	\$500	\$0	\$0	\$0	
POLICE DEPARTMENT- PW							
100-31-52113-110	FULL TIME WAGES	\$1,186	\$2,156	\$1,276	\$1,493	\$2,190	
100-31-52113-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-31-52113-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52113-120	RETIREMENT	\$79	\$152	\$90	\$105	\$150	
100-31-52113-122	FICA	\$73	\$134	\$78	\$91	\$140	
100-31-52113-123	MEDICARE	\$17	\$32	\$19	\$22	\$35	
	TOTAL PD - PUBLIC WORKS	\$1,355	\$2,474	\$1,463	\$1,712	\$2,515	
DISPATCH							
100-31-52115-110	FULL TIME WAGES	\$0	\$155,900	\$126,593	\$148,114	\$149,150	5
100-31-52115-111	PART TIME WAGES	\$0	\$32,900	\$66,063	\$77,294	\$32,832	
100-31-52115-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52115-114	OVERTIME 1.5	\$0	\$5,000	\$33,587	\$39,297	\$5,000	
100-31-52115-120	RETIREMENT	\$0	\$13,250	\$11,339	\$13,267	\$12,725	
100-31-52115-122	FICA	\$0	\$11,700	\$11,894	\$13,916	\$11,600	
100-31-52115-123	MEDICARE	\$0	\$2,750	\$2,782	\$3,255	\$2,715	
100-31-52115-124	LONGEVITY	\$0	\$570	\$0	\$0	\$570	
100-31-52115-128	EDUCATION/CERT INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-31-52115-130	HEALTH INS	\$0	\$53,100	\$24,993	\$29,242	\$45,803	
100-31-52115-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-31-52115-134	LIFE INS	\$0	\$210	\$227	\$266	\$240	
100-31-52115-136	DISABILITY INS	\$0	\$1,220	\$1,029	\$1,204	\$1,200	
100-31-52115-138	SELF FUNDING	\$0	\$2,600	\$2,427	\$2,427	\$2,000	
100-31-52115-140	UNIFORM ALLOWANCE	\$0	\$600	\$0	\$300	\$600	
100-31-52115-208	TRAINING	\$0	\$500	\$210	\$246	\$500	
100-31-52115-213	MEDICAL/HOSPITAL	\$0	\$250	\$424	\$496	\$350	
100-31-52115-217	OTHER PROFESSIONAL SERVICES	\$0	\$100	\$0	\$0	\$100	
100-31-52115-221	RADIO EQUIPMENT/REPAIR	\$0	\$500	\$0	\$0	\$500	
100-31-52115-222	DISPATCH EQUIPMENT	\$0	\$250	\$0	\$0	\$250	
100-31-52115-226	UNIFORM INITIAL ISSUE EXPENSE	\$0	\$250	\$0	\$0	\$250	
	TOTAL DISPATCH	\$0	\$281,650	\$281,568	\$329,322	\$266,385	
POLICE SUPERVISORS							
100-31-52116-110	FULL TIME WAGES	\$0	\$143,700	\$121,586	\$142,256	\$212,500	6
100-31-52116-111	PART TIME WAGES	\$0	\$11,200	\$29,514	\$34,531	\$0	
100-31-52116-120	RETIREMENT	\$0	\$26,100	\$23,130	\$27,062	\$29,000	
100-31-52116-122	FICA	\$0	\$9,600	\$9,399	\$10,997	\$13,200	
100-31-52116-123	MEDICARE	\$0	\$2,300	\$2,198	\$2,572	\$3,200	
100-31-52116-124	LONGEVITY	\$0	\$0	\$0	\$0	\$0	
100-31-52116-128	EDUCATION/CERT INCENTIVE	\$0	\$1,500	\$0	\$0	\$3,000	
100-31-52116-130	HEALTH INSURANCE	\$0	\$18,800	\$13,695	\$16,023	\$41,130	
100-31-52116-132	DENTAL INSURANCE	\$0	\$1,240	\$1,140	\$1,334	\$1,488	7
100-31-52116-134	LIFE INSURANCE	\$0	\$230	\$418	\$489	\$500	
100-31-52116-136	DISABILITY INSURANCE	\$0	\$1,200	\$1,046	\$1,224	\$1,300	
100-31-52116-138	SELF FUNDING	\$0	\$650	\$552	\$552	\$1,000	
100-31-52116-140	UNIFORM ALLOWANCE	\$0	\$2,000	\$196	\$229	\$2,400	
100-31-52116-208	EDUCATION/TRAINING	\$0	\$1,000	\$600	\$702	\$1,000	
100-31-52116-220	SUBSCRIPTION/DUES	\$0	\$700	\$270	\$316	\$500	
100-31-52116-226	UNIFORM INITIAL ISSUE EXPENSE	\$0	\$100	\$16	\$19	\$500	
	TOTAL POLICE SUPERVISORS	\$0	\$220,320	\$203,760	\$238,305	\$310,718	
WATER PATROL							
100-32-55304-110	FULL TIME WAGES	\$690	\$2,000	\$608	\$760	\$2,000	
100-32-55304-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-32-55304-112	TEMP EMPLOYMENT	\$29,253	\$35,245	\$30,566	\$32,000	\$36,245	
100-32-55304-114	OVERTIME 1.5	\$63	\$1,500	\$1,860	\$1,900	\$1,500	
100-32-55304-120	RETIREMENT	\$138	\$375	\$403	\$470	\$400	
100-32-55304-122	FICA	\$1,860	\$2,200	\$2,046	\$1,984	\$2,100	

100-32-55304-123	MEDICARE	\$435	\$525	\$479	\$480	\$500
100-32-55304-130	HEALTH INS	\$1,498	\$1,000	\$1,162	\$1,453	\$1,000
100-32-55304-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0
100-32-55304-134	LIFE INS	\$0	\$0	\$0	\$0	\$0
100-32-55304-136	DISABILITY INS	\$41	\$40	\$32	\$40	\$40
100-32-55304-138	SELF FUNDING	\$0	\$0	\$0	\$0	\$0
100-32-55304-208	EDUCATION/TRAINING	\$140	\$300	\$576	\$580	\$300
100-32-55304-213	MEDICAL/HOSPITAL	\$768	\$800	\$480	\$500	\$800
100-32-55304-217	OTHER PROFESSIONAL SERVICES	\$1,062	\$1,000	\$1,545	\$1,800	\$1,000
100-32-55304-221	RADIO EQUIP/PAGERS	\$53	\$300	\$417	\$420	\$300
100-32-55304-222	VEHICLE EQUIPMENT	\$32	\$1,500	\$22	\$28	\$1,500
100-32-55304-223	FUEL/OIL/PUMPS	\$982	\$1,500	\$877	\$880	\$1,500
100-32-55304-224	VEHICLE/BOAT MAINT/RPR	\$1,916	\$6,000	\$109	\$1,400	\$4,500
100-32-55304-226	UNIFORM ALLOWANCE	\$30	\$500	\$0	\$0	\$500
100-32-55304-229	ADVERTISING/CLASSIFIEDS	\$0	\$50	\$0	\$0	\$50
100-32-55304-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER PATROL	\$38,961	\$54,835	\$41,182	\$44,694	\$54,235
FIRE DEPARTMENT						
100-33-52200-111	PART TIME WAGES	\$2,600	\$3,000	\$2,886	\$3,377	\$3,000
100-33-52200-122	FICA	\$161	\$200	\$179	\$209	\$200
100-33-52200-123	MEDICARE	\$38	\$45	\$42	\$49	\$45
100-33-52200-204	CITIZEN PROGRAMS	\$433	\$500	\$135	\$158	\$500
100-33-52200-207	UTILITIES	\$11,397	\$11,000	\$11,559	\$13,524	\$12,000
100-33-52200-208	EDUCATION/TRAINING	\$275	\$2,000	\$535	\$626	\$2,000
100-33-52200-213	MEDICAL/HOSPITAL	\$538	\$1,000	\$835	\$977	\$1,000
100-33-52200-217	OTHER PROFESSIONAL SERVICES	\$1,686	\$500	\$7	\$8	\$500
100-33-52200-218	FD- NEW EQUIPMENT	\$3,936	\$5,000	\$4,398	\$4,398	\$5,000
100-33-52200-220	SUBSCRIPTIONS/DUES	\$165	\$0	\$0	\$0	\$0
100-33-52200-221	RADIO EQUIP/PAGERS	\$2,161	\$2,500	\$1,386	\$1,622	\$2,500
100-33-52200-223	FUEL/OIL/PUMPS	\$5,413	\$5,800	\$3,933	\$4,602	\$5,800
100-33-52200-224	VEHICLE/BOAT MAINT/RPR	\$5,315	\$12,000	\$4,458	\$5,216	\$12,000
100-33-52200-225	INTERNET	\$738	\$825	\$540	\$632	\$825
100-33-52200-243	SMALL EQUIP/PARTS	\$5,373	\$5,000	\$1,874	\$2,193	\$5,000
100-33-52200-250	MISCELLANEOUS	\$45	\$0	\$147	\$172	\$300
100-33-52200-259	SALARY COMPENSATION	\$31,022	\$35,000	\$26,250	\$35,000	\$35,000
100-33-52200-284	LENGTH OF SVC PROG	\$4,000	\$4,000	\$8,000	\$8,000	\$4,000
100-33-52200-501	INS-LIABILITY	\$20,803	\$16,120	\$16,573	\$19,390	\$16,400
100-33-52200-502	INS-LGPIF	\$18,284	\$11,500	\$19,399	\$22,697	\$11,740
100-33-52202-218	CAPITAL OUTLAY NEW EQUIPMENT	\$0	\$0	\$0	\$0	\$0
100-33-52202-258	CAPITAL OUTLAY	\$8,041	\$3,400	\$0	\$0	\$0
	TOTAL FIRE DEPARTMENT	\$122,364	\$119,390	\$103,136	\$122,849	\$117,810
RESCUE SQUAD						
100-34-52300-223	FUEL/OIL /PUMPS	\$6,625	\$7,500	\$4,837	\$5,659	\$7,500
100-34-52300-235	RETAINER FEES	\$30,750	\$25,000	\$18,750	\$25,000	\$25,000
100-34-52300-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
100-34-52300-501	INS-LIABILITY	\$6,316	\$5,100	\$5,229	\$6,118	\$5,100
100-34-52300-502	INS-LGPIF	\$3,067	\$1,900	\$3,067	\$3,588	\$1,840
	TOTAL RESCUE SQUAD	\$46,758	\$39,500	\$31,883	\$40,366	\$39,440
	TOTAL PUBLIC SAFETY	\$2,021,775	\$2,040,649	\$1,752,192	\$2,050,504	\$2,170,078

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# DEBT SERVICE FUND

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The Village incurs all General Obligation Debt through its Debt Service Fund. Over \$3.8M in loans were refinanced in 2012. The Village plans to issue additional debt in 2015 to cover expenses including street resurfacing.

	2013	2014	2015	Budget	Expenditures
Average Debt Payment by Taxpayer	\$101.01	\$120.70	\$	2013	N/A
				2014	\$471,290
				2015	\$511,581

# 2015 ANNUAL BUDGET

<b>FUND</b>	500- Debt Service Fund
<b>DEPARTMENT</b>	N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
500-50-41110-000	PROPERTY TAX SETTLEMENT	\$425,000	\$303,489	\$303,489	\$303,489	\$364,080	
500-56-49100-000	DEBT PROCEEDS	\$0	\$0	\$68,000	\$68,000	\$0	
	TRANSFER IN FROM TIF FUND	\$98,774	\$81,251	\$56,484	\$81,251	\$81,251	
	TRANSFER IN FROM LAUNCH/MARINA FUND	\$0	\$86,550	\$31,480	\$86,550	\$66,250	
	<b>TOTAL DEBT SERVICE FUND REVENUES</b>	<b>\$523,774</b>	<b>\$471,290</b>	<b>\$459,453</b>	<b>\$539,290</b>	<b>\$511,581</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
500-14-58100-237	PRINCIPAL	\$1,828,189	\$329,708	\$319,708	\$329,708	\$381,466	
500-14-58200-237	INTEREST	\$344,013	\$141,582	\$92,727	\$141,582	\$130,115	
500-14-58300-247	FEES	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>\$2,172,202</b>	<b>\$471,290</b>	<b>\$412,435</b>	<b>\$471,290</b>	<b>\$511,581</b>	
	DEBT SERVICE FUND SURPLUS(DEFICIT)	(\$1,648,428)	\$0	\$47,018	\$68,000	\$0	

### 2015 SUMMARY SCHEDULE OF CURRENT YEAR PAYMENTS

FUND	LOAN TITLE	ORIGINAL LOAN	ACTUAL DUE	PRINCIPAL	INTEREST	AMOUNT BUDGETED
GF	Police Department Land Purchase	\$295,000	\$115,000	\$10,000	\$0	\$10,000
GF	Fire Truck and Park Projects	\$720,000	\$520,000	\$90,000	\$20,638	\$110,638
TIF	Finance TIF District	\$27,000	\$21,560	\$2,814	\$647	\$3,461
GF	2012 Capital Equipment	\$25,598	\$8,749	\$8,749	\$240	\$8,989
TIF	TID #1 Developer Incentive	\$300,000	\$286,538	\$17,511	\$10,745	\$28,256
GF	Reimbursement of Emergency Construction Project	\$125,000	\$125,000	\$13,562	\$3,438	\$17,000
77% TIF / 23% LEM	2012 Refunding Bonds	\$2,240,000	\$2,240,000	\$0	\$64,330	\$64,330
78% GF / 22% LEM	2012 Promissory Notes	\$1,590,000	\$1,350,000	\$205,000	\$28,880	\$233,880
CPF	Public Works Truck	\$68,000	\$68,000	\$33,830	\$1,197	\$35,027
		<b>\$5,390,598</b>	<b>\$4,734,847</b>	<b>\$381,466</b>	<b>\$130,115</b>	<b>\$511,581</b>

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# SANITATION FUND

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The Village contracts out sanitation services. The current vendor offering garbage and recycling is Advanced Disposal. The sanitation fund also pays for the recycling center as well as lake weed removal. The Yard Waste Recycling Center is on the northeast corner of Burlington and Industrial Drive.

	Full Time	Part Time	Contracted	Budget	Expenditures
Refuse/Recycling	0	2	1	2013	\$469,580
				2014	\$471,239
				2015	\$476,130

**Village of Twin Lakes**  
**2015 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.

Annual rates for Refuse and Recycling are as follows:

95 gallon container - \$158.96

65 gallon container - \$152.48

35 gallon container - \$146.00

Additional container - \$90.00

Commercial Service - \$222.24

2. This line accounts for the contribution made by the Lake Protection and Rehabilitation District for collection of lake weeds at the curb by Twin Lakes Public Works.
3. The curbside collection refuse and recycling is handled by a private contractor, and these figures are based on a renewed contract with Veolia Environmental Services. The annual charge for each collection made by the hauler is as follows: \$144.96 for 95 gallon toter service, \$138.48 for 65 gallon toter service, and \$132.00 for 35 gallon toter service.
4. This line represents the wages for the part time staff working at the Recycling Center. The Recycling Center is open to residents 15 hours per week to deposit brush material.

# 2015 ANNUAL BUDGET

**FUND**

600- Sanitation Fund

**DEPARTMENT**

N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
600-40-43545-000	RECYCLING GRANT	\$17,443	\$17,000	\$17,423	\$17,423	\$17,000	
600-40-46420-000	REFUSE/RECYCLING CHARGES	\$451,169	\$445,239	\$462,581	\$464,000	\$453,630	1
600-40-46421-000	PRIOR YEAR REFUSE/RECYCLING	\$17,279	\$4,000	\$0	\$0	\$0	
600-40-48112-000	INTEREST ON TAXES CHARGED	\$1,752	\$0	\$1,712	\$1,570	\$500	
600-40-46440-000	LAKE WEEDS	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	2
	<b>TOTAL SANITATION FUND REVENUES</b>	<b>\$491,643</b>	<b>\$471,239</b>	<b>\$486,716</b>	<b>\$487,993</b>	<b>\$476,130</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
600-40-53620-250	MISCELLANEOUS	\$169	\$0	(\$5)	\$0	\$0	
600-40-53620-255	GARBAGE PAYMENT	\$260,304	\$314,000	\$215,080	\$314,000	\$321,100	3
600-40-53635-110	FULL TIME WAGES	\$14,967	\$23,680	\$14,929	\$17,467	\$24,020	
600-40-53635-111	PART TIME WAGES	\$5,180	\$4,950	\$4,350	\$5,090	\$4,950	4
600-40-53635-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
600-40-53635-120	RETIREMENT	\$996	\$1,658	\$1,046	\$1,224	\$1,640	
600-40-53635-122	FICA	\$1,244	\$1,800	\$1,182	\$1,383	\$1,490	
600-40-53635-123	MEDICARE	\$292	\$425	\$277	\$324	\$350	
600-40-53635-130	HEALTH INS	\$7,549	\$7,686	\$6,707	\$7,847	\$8,410	
600-40-53635-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-134	LIFE INS	\$82	\$62	\$69	\$81	\$55	
600-40-53635-136	DISABILITY INS	\$208	\$178	\$177	\$207	\$190	
600-40-53635-207	UTILITIES	\$318	\$250	\$264	\$309	\$275	
600-40-53635-217	OTHER PROFESSIONAL SERVICES	\$1,551	\$3,000	\$7,876	\$9,215	\$1,000	
600-40-53635-223	FUEL/OIL/PUMPS	\$1,783	\$3,500	\$2,960	\$3,463	\$2,000	
600-40-53635-224	VEHICLE/BOAT MAINT/RPR	\$2,776	\$5,000	\$6,747	\$7,894	\$2,500	
600-40-53635-230	POSTAGE	\$43	\$50	\$36	\$42	\$50	
600-40-53635-243	SMALL EQUIP/PARTS	\$521	\$500	\$156	\$183	\$500	
600-40-53635-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-255	RECYCLING PAYMENT	\$72,321	\$99,500	\$60,864	\$99,500	\$102,600	
600-40-53635-293	ADMIN PYMNT TO GEN FUND	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
	<b>TOTAL SANITATION FUND EXPENSES</b>	<b>\$375,304</b>	<b>\$471,239</b>	<b>\$327,715</b>	<b>\$473,228</b>	<b>\$476,130</b>	
	<b>SANITATION FUND SURPLUS(DEFICIT)</b>	<b>\$116,339</b>	<b>\$0</b>	<b>\$159,001</b>	<b>\$14,765</b>	<b>\$0</b>	

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# GENERAL CAPITAL PROJECTS FUND

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From time to time, the Village must issue General Obligation debt to pay for capital projects and equipment. Purchases using bond proceeds are kept in the General Capital Projects Fund to account for proceeds which are spent over multiple budget years.

	Budget	Expenditures
	2013	N/A
	2014	N/A
	2015	\$507,000

**Village of Twin Lakes  
2015 Annual Budget  
Administrative Notes  
CAPITAL PROJECTS FUND**

This fund is for the purchase and sale of capital assets that are funded through bond proceeds. This fund was created in 2014 to begin tracking 2015 and subsequent borrowings and purchases relating to capital projects.

1. In 2015, the Village plans to borrow \$507,000 for capital equipment. The Village technically has 3 years to spend the General Obligation debt.
2. This line accounts for plans to reconstruct the Public Works garage floor drain at a cost of \$30,000.
3. The Village will borrow \$445,000 for street resurfacing. This amount will cover 3 years' worth of road projects, resulting in savings due to economies of scale.
4. The Village owns two Water Patrol boats- one for each lake. Both boats are aging. In 2015 the Village will replace one of the boats at a cost of \$32,000.

# 2015 ANNUAL BUDGET

<b>FUND</b>	700- General Capital Projects Fund
<b>DEPARTMENT</b>	N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
700-?	PROP TAX SETTLEMENT	\$0	\$0	\$0	\$0	\$0	
700-?	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$507,000	1
700-?	SALE OF CAPITAL ASSETS	\$0	\$0	\$0	\$0	\$0	
700-?	APPL OF PRIOR YEAR APPROPRIATION	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL GENERAL CAPITAL PROJECTS FUND REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$507,000</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
700-?	GENERAL ADMINISTRATION- OFFICE	\$0	\$0	\$0	\$0	\$0	
700-?	PUBLIC WORKS- OFFICE	\$0	\$0	\$0	\$0	\$30,000	2
700-?	PUBLIC WORKS- EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
700-?	PUBLIC WORKS- VEHICLES	\$0	\$0	\$0	\$0	\$0	
700-?	PUBLIC WORKS- STREET RESURFACING	\$0	\$0	\$0	\$0	\$445,000	3
700-?	POLICE- OFFICE	\$0	\$0	\$0	\$0	\$0	
700-?	POLICE- EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
700-?	POLICE- VEHICLES/BOATS	\$0	\$0	\$0	\$0	\$32,000	4
700-?	FIRE- EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
700-?	FIRE- VEHICLES	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL GENERAL CAPITAL PROJECTS FUND EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$507,000</b>	
	<b>GENERAL CAPITAL PROJECTS FUND SURPLUS(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Fund Balance Beginning of Fiscal Year	\$0	\$0	\$0	\$0
Change During Year	\$0	\$0	\$0	\$0
Fund Balance End of Fiscal Year	\$0	\$0	\$0	\$0

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# LAUNCH/MARINA FUND

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

	Full Time	Part Time	Contracted	Budget	Expenditures
No direct personnel	0	0	0	2013	\$92,002
				2014	\$101,670
				2015	\$81,595

**Village of Twin Lakes  
2015 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 line refers to 38 boat slips available for lease at the Lake Elizabeth Marina. Slips are leased on an annual basis.
4. This line reflects a lease payment paid to the Village by the current tenant to rent the building at Lake Elizabeth Marina. The current use of this building is a restaurant.
5. This line refers to any use of fund balance needed for funding the 2015 fiscal year's activities.
6. This line reflects staff time by Public Works to maintain the marina.

# 2015 ANNUAL BUDGET

FUND 800- Launch/Marina Fund  
 DEPARTMENT N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
800-85-41111-000	PROP TAX SETTLEMENT	\$35,901	\$51,344	\$51,344	\$51,344	\$51,454	1
800-85-43522-000	DNR GRANT PROCEEDS	\$0	\$0	\$0	\$0	\$0	
800-85-46750-000	BOAT RAMP FEES	\$15,803	\$17,000	\$15,375	\$15,763	\$15,000	2
800-85-46751-000	MARINA FEES	\$35,097	\$35,000	\$36,035	\$36,035	\$35,000	3
800-85-48109-000	INTEREST LGIP	\$38	\$0	\$26	\$35	\$0	
800-85-48200-000	LEASE PAYMENTS	\$0	\$10,000	\$10,000	\$10,000	\$10,000	4
800-85-48900-000	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
800-85-49101-000	APPL OF PRIOR YEAR APPROPRIATION	\$0	\$0	\$0	\$0	\$0	5
<b>TOTAL LAUNCH/MARINA FUND REVENUES</b>		<b>\$86,839</b>	<b>\$113,344</b>	<b>\$112,780</b>	<b>\$113,177</b>	<b>\$111,454</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
800-85-55400-110	FULL TIME WAGES	\$1,166	\$4,634	\$992	\$1,319	\$4,710	6
800-85-55400-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
800-85-55400-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
800-85-55400-120	RETIREMENT	\$78	\$326	\$70	\$93	\$320	
800-85-55400-122	FICA	\$72	\$288	\$61	\$81	\$300	
800-85-55400-123	MEDICARE	\$17	\$68	\$14	\$19	\$70	
800-85-55400-130	HEALTH INS	\$0	\$1,504	\$0	\$0	\$1,650	
800-85-55400-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
800-85-55400-134	LIFE INS	\$0	\$14	\$0	\$0	\$15	
800-85-55400-136	DISABILITY INS	\$0	\$36	\$0	\$0	\$40	
800-85-55400-203	BLDG MAINT COST	\$360	\$500	\$0	\$0	\$500	
800-85-55400-207	UTILITIES	\$73	\$1,500	\$376	\$500	\$1,500	
800-85-55400-216	OFFICE SUPPLIES	\$54	\$200	\$1,396	\$1,857	\$200	
800-85-55400-217	OTHER PROFESSIONAL SERVICES	\$0	\$1,000	\$174	\$231	\$1,000	
800-85-55400-223	FUEL/OIL/PUMPS	\$0	\$100	\$0	\$0	\$100	
800-85-55400-224	VEHICLE/BOAT MAINT/RPR	\$0	\$0	\$0	\$0	\$0	
800-85-55400-232	LEGAL	\$0	\$500	\$0	\$0	\$500	
800-85-55400-237	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	
800-85-55400-239	ENGINEERING	\$0	\$200	\$0	\$0	\$200	
800-85-55400-243	SMALL EQUIPMENT/PARTS	\$29	\$500	\$0	\$0	\$500	
800-85-55400-245	SIGNS	\$0	\$50	\$0	\$0	\$50	
800-85-55400-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
800-85-55400-281	PIER MAINTENANCE/REPAIR	\$320	\$1,000	\$520	\$692	\$1,000	
800-85-55400-293	ADMIN PAYMENT TO GEN FUND	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
800-85-55400-501	INS-LIABILITY	\$0	\$0	\$0	\$0	\$0	
800-85-55400-502	INS-LGPIF	\$1,007	\$700	\$1,124	\$1,495	\$690	
800-85-99999-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
DUE TO DEBT SERVICE FUND		\$50,319	\$86,550	\$75,480	\$86,550	\$66,250	
<b>TOTAL LAUNCH/MARINA FUND EXPENSES</b>		<b>\$55,495</b>	<b>\$101,670</b>	<b>\$82,207</b>	<b>\$94,837</b>	<b>\$81,595</b>	
<b>TOTAL FUND SURPLUS(DEFICIT)</b>		<b>\$31,344</b>	<b>\$11,674</b>	<b>\$30,573</b>	<b>\$18,340</b>	<b>\$29,859</b>	
Fund Balance Beginning of Fiscal Year		\$110,506	\$141,850		\$141,850	\$160,190	
Change During Year		\$31,344	\$11,674		\$18,340	\$29,859	
Fund Balance End of Fiscal Year		\$141,850	\$153,524		\$160,190	\$190,049	

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# SEWER FUND

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The Village offers sewer services to residents. The Village maintains a wastewater treatment plant and twelve lift stations as part of the sewer system. The wastewater treatment plant is located at 901 Gatewood Drive.

	Full Time	Part Time	Contracted	Budget	Expenditures
<b>Head Sewer Operator</b>	1	0	0	2013	\$1,455,700
				2014	\$1,566,572
<b>Sewer Operator</b>	2	0	0	2015	\$2,392,538

**Village of Twin Lakes**  
**2015 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. For 2014, each single family residence is charged \$100 per quarter (\$400 annually), which includes a \$12 administrative fee and a \$100 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. Beginning in 2015, delinquent sewer charges are also assessed to this line.
2. The Village accepts and treats wastewater collected by private contractors from septic tanks and holding tanks. The Village charges \$42.70 per 1,000 gallons of septic tank material and \$7.00 per 1,000 gallons of holding tank material.
3. A number of the Village's customers fail to pay their sewer bills on 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. Beginning in 2015, delinquent and current sewer revenues will be tracked in the same line item.
4. This line accounts for Sewer employee wages and benefits only. Public Works staff and Village Office staff have been moved to their own subsections.
5. 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 four of the Village's lift stations.
6. 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.
7. 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.
8. This line reflects the anticipated debt service cost for the Sewer Fund including CWF loans.
9. 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.
10. Public Works staff time spent assisting with sewer operations is recorded here.

# 2014 ANNUAL BUDGET

<b>FUND</b>	200- Sewer Fund
<b>DEPARTMENT</b>	Sewer

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
200-60-46410-001	SWR CHARGES	\$1,354,104	\$1,300,000	\$1,377,346	\$1,611,495	\$1,418,538	1
200-60-46410-003	SWR PENALTIES	\$26,197	\$10,000	\$22,484	\$26,306	\$19,000	
200-60-46410-018	SWR SEPTAGE	\$92,818	\$100,000	\$89,434	\$104,638	\$100,000	2
200-60-46410-019	PRIOR SWR CHARGES	\$178,904	\$155,000	(\$2,468)	(\$2,888)	\$0	3
200-60-46410-020	PRIOR SWR PENALTIES/INT	\$21,102	\$17,000	\$2,936	\$3,435	\$0	
200-60-46410-250	MISCELLANEOUS INCOME	\$442	\$0	\$82	\$96	\$0	
200-60-48109-150	INTEREST	\$52	\$100	\$3	\$4	\$0	
	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$855,000	
	<b>TOTAL SEWER FUND REVENUES</b>	<b>\$1,673,619</b>	<b>\$1,582,100</b>	<b>\$1,489,817</b>	<b>\$1,743,086</b>	<b>\$2,392,538</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
200-60-53610-017	SWR DEPRECIATION	\$0	\$0	\$0	\$0	\$0	
200-60-53610-027	SWR REPLACEMENT	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	
200-60-53610-110	FULL TIME WAGES	\$177,563	\$181,000	\$148,517	\$173,765	\$182,650	4
200-60-53610-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
200-60-53610-112	TEMPORARY EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
200-60-53610-114	OVERTIME 1.5	\$8,536	\$8,000	\$6,969	\$8,154	\$8,000	
200-60-53610-115	OVERTIME 2.0	\$10,581	\$11,000	\$8,271	\$9,677	\$11,000	
200-60-53610-120	RETIREMENT	\$13,615	\$14,000	\$12,214	\$14,290	\$13,750	
200-60-53610-122	FICA	\$12,683	\$12,500	\$10,718	\$12,540	\$12,510	
200-60-53610-123	MEDICARE	\$2,962	\$2,900	\$2,507	\$2,933	\$2,930	
200-60-53610-124	LONGEVITY	\$570	\$570	\$0	\$0	\$800	
200-60-53610-126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0	
200-60-53610-128	EDUCATION INCENTIVE	\$0	\$0	\$0	\$0	\$0	
200-60-53610-130	HEALTH INS	\$50,427	\$45,400	\$43,794	\$51,239	\$49,600	
200-60-53610-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-134	LIFE INS	\$976	\$625	\$798	\$934	\$650	
200-60-53610-136	DISABILITY INS	\$1,768	\$1,450	\$1,493	\$1,747	\$1,500	
200-60-53610-138	SELF FUNDING	\$1,794	\$1,000	\$1,590	\$1,590	\$1,500	
200-60-53610-206	BOTTLED WATER	\$87	\$145	\$77	\$90	\$145	
200-60-53610-207	UTILITIES	\$77,252	\$112,000	\$69,131	\$80,883	\$110,000	
200-60-53610-208	EDUCATION/TRAINING	\$1,302	\$1,200	\$1,567	\$1,833	\$3,000	
200-60-53610-215	OFFC EQUIP PURCH/RPR	\$39	\$500	\$0	\$0	\$500	
200-60-53610-216	OFFICE SUPPLIES	\$0	\$100	\$20	\$23	\$100	
200-60-53610-217	OTHER PROFESSIONAL SERVICES	\$9,580	\$16,000	\$2,811	\$3,289	\$16,000	
200-60-53610-221	RADIO EQUIP/PGRS	\$384	\$1,000	\$413	\$483	\$700	
200-60-53610-222	VEHICLE EQUIP	\$37	\$0	\$74	\$87	\$500	
200-60-53610-223	FUEL/OIL/PUMPS	\$5,317	\$7,500	\$4,278	\$5,005	\$7,500	
200-60-53610-224	VEHICLE/BOAT MAINT/RPR	\$2,700	\$1,800	\$97	\$113	\$2,000	
200-60-53610-225	INTERNET	\$0	\$0	\$779	\$911	\$1,200	
200-60-53610-226	UNIFORM EXPENSE	\$514	\$645	\$421	\$493	\$645	
200-60-53610-229	ADVERTISING/CLASSIFIEDS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-230	POSTAGE	\$1,956	\$1,900	\$1,422	\$1,664	\$1,900	
200-60-53610-231	COMPUTERS	\$3,210	\$5,600	\$3,208	\$3,753	\$3,400	
200-60-53610-232	LEGAL	\$1,243	\$3,000	\$425	\$497	\$3,000	
200-60-53610-239	ENGINEERING	\$58,546	\$45,000	\$15,167	\$17,745	\$45,000	
200-60-53610-242	OUTSIDE ACCOUNTING/AUDIT	\$5,083	\$8,200	\$8,200	\$9,594	\$8,300	
200-60-53610-243	SMALL EQUIPMENT/PARTS	\$0	\$0	\$760	\$889	\$700	
200-60-53610-247	FEES/BONDING FEES	\$5,852	\$6,000	\$6,048	\$7,076	\$6,200	
200-60-53610-250	MISCELLANEOUS	\$0	\$0	\$547	\$640	\$0	
200-60-53610-256	SWR BILLING SUPPLIES	\$970	\$1,700	\$997	\$1,166	\$1,500	
200-60-53610-260	LOCATING EXPENSES	\$1,153	\$1,700	\$1,278	\$1,495	\$1,700	
200-60-53610-267	CHEMICALS	\$4,616	\$14,500	\$4,940	\$5,780	\$14,000	
200-60-53610-268	LAB SUPPLIES	\$5,415	\$7,500	\$5,365	\$6,277	\$7,000	
200-60-53610-269	PLANT SUPPLIES	\$4,419	\$5,000	\$3,988	\$4,666	\$5,000	
200-60-53610-270	REPAIRS TO LINES/LIFTS	\$47,736	\$20,000	\$51,909	\$60,734	\$20,000	5
200-60-53610-271	REPAIRS TO PLANT	\$18,804	\$17,000	\$12,138	\$14,201	\$15,000	5
200-60-53610-272	SLUDGE COSTS	\$90,460	\$140,000	\$83,420	\$97,601	\$140,000	6
200-60-53610-273	PLANT EQUIPMENT	\$5,089	\$5,000	\$5,875	\$6,874	\$7,000	
200-60-53610-274	LINE TELEVISION	\$56,128	\$52,530	\$0	\$52,530	\$60,417	7
200-60-53610-276	CLEAN H2O LOAN BOND	\$126,159	\$561,190	\$113,961	\$561,190	\$560,978	8
200-60-53610-501	INS-LIABILITY	\$17,510	\$15,900	\$15,215	\$17,802	\$16,100	
200-60-53610-502	INS-LGPIF	\$17,265	\$11,300	\$19,497	\$22,811	\$12,000	
200-60-53611-258	CAPITAL OUTLAY	\$14,354	\$55,000	\$662	\$38,200	\$7,000	
200-60-53611-299	CAPITAL OUTLAY- BORROWED FUNDS	\$0	\$0	\$0	\$0	\$855,000	

SEWER- ADMIN/BOARD WAGES

200-60-53610-106	SWR ADMIN WAGES	\$0	\$0	\$0	\$0	\$0	9
200-60-53612-110	FULL TIME WAGES	\$42,484	\$52,870	\$36,064	\$42,195	\$47,045	
200-60-53612-111	PART TIME WAGES	\$16,630	\$8,550	\$14,352	\$16,792	\$17,820	
200-60-53612-120	RETIREMENT	\$3,376	\$3,665	\$3,075	\$3,598	\$3,795	
200-60-53612-122	FICA	\$3,687	\$3,810	\$3,175	\$3,715	\$4,025	
200-60-53612-123	MEDICARE	\$867	\$895	\$743	\$869	\$915	
200-60-53612-130	HEALTH INS	\$0	\$12,370	\$10,100	\$11,817	\$13,478	
200-60-53612-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53612-134	LIFE INS	\$0	\$180	\$160	\$187	\$162	
200-60-53612-136	DISABILITY	\$0	\$340	\$320	\$374	\$355	
200-60-53612-283	CAR ALLOWANCE (Administrator)	\$210	\$252	\$210	\$252	\$252	

SEWER- PW WAGES

200-60-53613-110	FULL TIME WAGES	\$648	\$556	\$1,393	\$1,630	\$570	10
200-60-53613-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
200-60-53613-114	OVERTIME 1.5	\$20	\$0	\$0	\$0	\$0	
200-60-53613-115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0	
200-60-53613-120	RETIREMENT	\$45	\$40	\$98	\$115	\$40	
200-60-53613-122	FICA	\$42	\$36	\$86	\$101	\$37	
200-60-53613-123	MEDICARE	\$10	\$10	\$20	\$23	\$10	
200-60-53613-130	HEALTH INS	\$0	\$182	\$0	\$0	\$198	
200-60-53613-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53613-134	LIFE INS	\$0	\$5	\$0	\$0	\$5	
200-60-53613-136	DISABILITY	\$0	\$5	\$0	\$0	\$5	

DUE TO TIF FUND

	\$0	\$11,451	\$11,451	\$11,451	\$11,451
<b>TOTAL SEWER FUND EXPENSES</b>	<b>\$1,006,674</b>	<b>\$1,566,572</b>	<b>\$826,808</b>	<b>\$1,470,386</b>	<b>\$2,392,538</b>
<b>FUND SURPLUS(DEFICIT)</b>	<b>\$666,946</b>	<b>\$15,528</b>	<b>\$663,009</b>	<b>\$272,700</b>	<b>\$0</b>
<b>Fund Balance Beginning of Fiscal Year</b>	<b>\$0</b>	<b>\$666,946</b>		<b>\$666,946</b>	<b>\$939,645</b>
<b>Change During Year</b>	<b>\$666,946</b>	<b>\$15,528</b>		<b>\$272,700</b>	<b>\$0</b>
<b>Fund Balance End of Fiscal Year</b>	<b>\$666,946</b>	<b>\$682,474</b>		<b>\$939,645</b>	<b>\$939,645</b>

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# CDBG HOUSING LOAN FUND

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This fund was created through a Community Development Block Grant received by the Village. The funds are used for the Village's housing loan program, a revolving loan fund. As homeowners pay back their loans, additional funding is available for new homeowners to take on no-interest loans. This program is limited to low/moderate income households.

	Full Time	Part Time	Contracted	Budget	Fund Balance
<b>No direct personnel</b>	0	0	0	<b>2013</b>	\$45,221
				<b>2014</b>	\$47,259
				<b>2015</b>	\$20,213

**Village of Twin Lakes  
2015 Annual Budget  
Administrative Notes  
CDBG HOUSING FUND**

This Village was awarded a Community Development Block Grant (CDBG) in 2004. A revolving loan fund was established to provide loans to eligible low-income residents for purposes of health and safety measures in their home such as a new roof, well or furnace.

1. In 2015, no additional state CDBG grants are expected to be awarded to the Village.
2. No loans are expected to be repaid in 2015 by residents.
3. Administrative costs are assessed on each loan to cover documentation and staff time costs affiliated with the loan paperwork and process.

# 2015 ANNUAL BUDGET

<b>FUND</b>	900- CDBG Fund
<b>DEPARTMENT</b>	N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
900-91-43581-000	HOUSING GRANT	\$0	\$0	\$0	\$0	\$0	1
900-91-48109-150	INTEREST	(\$65)	\$0	(\$9)	\$9	\$0	
900-91-48900-000	LOAN REPAYMENTS	\$2,038	\$0	\$4,870	\$4,871	\$0	2
	<b>TOTAL CDBG REVENUES</b>	<b>\$1,973</b>	<b>\$0</b>	<b>\$4,861</b>	<b>\$4,880</b>	<b>\$0</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
900-91-57710-201	HOUSING LOANS	\$0	\$0	\$28,391	\$28,391	\$0	
900-91-57710-247	ADMINISTRATIVE	\$0	\$0	\$4,282	\$4,282	\$0	3
	<b>TOTAL CDBG EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,673</b>	<b>\$32,673</b>	<b>\$0</b>	
	<b>FUND SURPLUS(DEFICIT)</b>	<b>\$1,973</b>	<b>\$0</b>	<b>(\$27,812)</b>	<b>(\$27,793)</b>	<b>\$0</b>	
	Fund Balance Beginning of Fiscal Year	\$30,111	\$48,006		\$48,006	\$20,213	
	Change During Year	\$1,973	\$0		(\$27,793)	\$0	
	Fund Balance End of Fiscal Year	\$48,006	\$48,006		\$20,213	\$20,213	

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# TIF DISTRICT FUND

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The Tax Incremental Financing (TIF) District was formed in 2007 to encourage economic development in the downtown while improving aesthetic appeal.

	Full Time	Part Time	Contracted	Budget	Expenditures
Legal	0	0	1	2013	\$27,425
Engineering	0	0	1		
Planner	0	0	1	2014	\$87,601
Audit	0	0	1	2015	\$89,101

# 2015 ANNUAL BUDGET

<b>FUND</b>	120- TIF Fund
<b>DEPARTMENT</b>	N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
120-00-41120-000	TAXES ON INCREMENT	\$0	\$0	\$0	\$0	\$0	
120-00-48109-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	
120-00-48900-000	MISC REVENUE	\$3,384	\$3,500	\$3,076	\$3,100	\$3,500	
120-00-48950-000	EXEMPT COMPUTER AID	\$8,308	\$5,000	\$7,025	\$7,025	\$6,500	
120-00-49100-000	DEBT PROCEEDS	\$0	\$0	\$0	\$0	\$0	
	TRANSFER IN FROM GENERAL FUND	\$0	\$67,650	\$67,650	\$67,650	\$67,650	
	TRANSFER IN FROM SEWER FUND	\$0	\$11,451	\$11,451	\$11,451	\$11,451	
	<b>TOTAL TID REVENUES</b>	<b>\$11,692</b>	<b>\$87,601</b>	<b>\$89,202</b>	<b>\$89,226</b>	<b>\$89,101</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
120-00-51300-232	LEGAL	\$2,098	\$0	\$2,467	\$2,600	\$500	
120-00-51400-239	ENGINEER	\$5,707	\$0	\$731	\$1,000	\$950	
120-00-51401-217	OTHER PROFESSIONAL SERVICES	\$510	\$150	\$160	\$160	\$150	
120-00-51416-215	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	
120-00-51416-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
120-00-51503-106	TIF OFFICE WAGE	\$0	\$0	\$0	\$0	\$0	
120-00-51505-242	AUDIT	\$4,083	\$6,150	\$6,150	\$6,150	\$6,200	
120-00-53311-110	PW FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
120-00-56900-292	PLANNER	\$0	\$50	\$0	\$0	\$50	
120-00-57721-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
120-00-57721-295	DEVELOPMENT ASSISTANCE	\$15,027	\$0	\$15,340	\$15,340	\$0	
120-00-57721-237	DEBT PAYMENTS	\$0	\$0	\$0	\$0	\$0	
	Due to Debt Service Fund	\$0	\$81,251	\$56,484	\$81,251	\$81,251	
	<b>TOTAL TID EXPENDITURES</b>	<b>\$27,425</b>	<b>\$87,601</b>	<b>\$81,332</b>	<b>\$106,501</b>	<b>\$89,101</b>	
	<b>FUND SURPLUS (DEFICIT)</b>	<b>(\$15,733)</b>	<b>\$0</b>	<b>\$7,870</b>	<b>(\$17,275)</b>	<b>\$0</b>	
	<b>Fund Balance Beginning of Fiscal Year</b>	<b>\$19,891</b>	<b>\$4,158</b>		<b>\$4,158</b>	<b>(\$13,117)</b>	
	<b>Change During Year</b>	<b>(\$15,733)</b>	<b>\$0</b>		<b>(\$17,275)</b>	<b>\$0</b>	
	<b>Fund Balance End of Fiscal Year</b>	<b>\$4,158</b>	<b>\$4,158</b>		<b>(\$13,117)</b>	<b>(\$13,117)</b>	

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# LAKE DISTRICT FUND

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This budget reflects the operations of the Twin Lakes Protection and Rehabilitation District. The district handles shoreline projects, fish stocking, storm water management and lake weed treatment.

Revenues for the Lake District are levied separately from the Village.

	Full Time	Part Time	Contracted	Budget	Expenditures
<b>No direct personnel</b>	0	0	0	<b>2013</b>	\$232,000
				<b>2014</b>	\$232,000
				<b>2015</b>	\$232,000

# 2015 ANNUAL BUDGET

**FUND** 400- Lake Protection & Rehabilitation District  
**DEPARTMENT** N/A

## REVENUES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
400-70-41111-023	PROPERTY TAX SETTLEMENT	\$131,154	\$131,000	\$232,219	\$232,219	\$30,000	
400-70-43690-022	STATE GRANTS RECEIVED	\$3,440	\$0	\$0	\$0	\$3,000	
400-70-48109-150	INTEREST	\$413	\$500	\$245	\$306	\$500	
400-70-48900-250	MISCELLANEOUS INCOME	\$0	\$500	\$64	\$80	\$500	
	LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	
	USE OF CASH	\$0	\$20,000	\$0	\$0	\$0	1
	USE OF SURPLUS	\$0	\$80,000	\$0	\$0	\$198,000	2
	<b>TOTAL LAKE REHAB REVENUES</b>	<b>\$135,007</b>	<b>\$232,000</b>	<b>\$232,528</b>	<b>\$232,605</b>	<b>\$232,000</b>	

## EXPENDITURES

Acct Number	Acct Description	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Proposed	FN
<b>GENERAL GOVERNMENT</b>							
400-70-53641-096	ADMIN EXPENSES	\$826	\$1,000	\$1,720	\$1,800	\$1,000	
400-70-53641-232	LEGAL	\$0	\$1,000	\$1,559	\$1,600	\$1,000	
400-70-53641-239	ENGINEERING	\$11,252	\$25,000	\$18,560	\$23,200	\$25,000	1
400-70-53641-052	ANNUAL MEETING COSTS	\$2,429	\$4,000	\$2,936	\$3,000	\$4,000	2
<b>PUBLIC SAFETY</b>							
400-70-53641-091	NEW BUOY/EQUIP MAINT	\$3,112	\$0	\$1,530	\$1,600	\$0	
400-70-53641-062	BOAT REPLACEMENT	\$0	\$0	\$0	\$0	\$0	
400-70-53641-089	MAINT/STRGE BUOY TENDER	\$2,420	\$3,600	\$663	\$829	\$3,600	
400-70-53641-088	SALARY BUOY INSTALLATION	\$3,727	\$3,000	\$1,500	\$3,000	\$3,000	
400-70-53641-055	BOAT SAFETY CLASSES	\$0	\$0	\$0	\$0	\$0	
400-70-53641-093	SIGNS	\$1,204	\$1,200	\$76	\$95	\$1,200	3
400-70-53641-054	WATER PATROL	\$9,100	\$9,100	\$9,100	\$9,100	\$9,100	
<b>LAKE MAINTENANCE</b>							
400-70-53641-063	PLANT SURVEY	\$0	\$7,000	\$925	\$950	\$4,000	4
400-70-53641-086	AQUATIC PLANT MGMNT	\$12,009	\$10,000	\$12,086	\$12,100	\$15,000	5
400-70-53641-111	LAUNCH MONITORING- SEASONAL WAGES	\$4,347	\$4,600	\$2,750	\$2,750	\$4,600	6
400-70-53641-122	LAUNCH MONITORING- FICA	\$270	\$280	\$171	\$171	\$280	7
400-70-53641-123	LAUNCH MONITORING- MEDICARE	\$63	\$70	\$40	\$40	\$70	
400-70-53641-297	LAUNCH MONITORING PROGRAM EXPENSES	\$232	\$50	\$206	\$206	\$50	
400-70-53641-083	FISH STOCKING	\$0	\$5,000	\$0	\$0	\$5,000	
400-70-53641-094	WEED COLLECTION	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	
<b>INFORMATION &amp; EDUCATION</b>							
400-70-53641-097	NEWSLETTERS/BROCHURES	\$795	\$500	\$0	\$0	\$500	
400-70-53641-236	WEBSITE	\$0	\$0	\$0	\$0	\$0	
400-70-53641-098	MEETINGS/WORKSHOPS	\$0	\$500	\$0	\$0	\$500	
400-70-53641-087	YOUTH FUND	\$0	\$0	\$0	\$0	\$0	
<b>CAPITAL IMPROVEMENT</b>							
400-70-53641-064	STORM WATER MGMNT	\$0	\$100,000	\$0	\$0	\$100,000	8
400-70-53641-065	LANCE PARK IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	
400-70-53641-084	WETLAND MGMNT	\$0	\$0	\$0	\$0	\$0	
400-70-53641-053	WETLAND ACQUISITION	\$0	\$0	\$0	\$0	\$0	
400-70-53641-082	FISHING PIER	\$0	\$0	\$0	\$0	\$0	
400-70-53641-090	SMALL PROJECTS	\$0	\$3,000	\$1,565	\$2,081	\$18,000	9
400-70-53641-066	DAM MODIFICATION	\$1,040	\$20,000	\$359,211	\$370,000	\$5,000	10
400-70-53641-068	SHORELINE PROJECTS	\$1,250	\$28,100	\$0	\$0	\$26,100	11
<b>GRANT APPLICATIONS</b>							
400-70-53641-071	GRANT WRITER	\$0	\$0	\$0	\$0	\$0	
400-70-53641-095	STORMWATER GRANT	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL LAKE REHAB EXPENSES</b>	<b>\$58,076</b>	<b>\$232,000</b>	<b>\$419,598</b>	<b>\$437,522</b>	<b>\$232,000</b>	
	<b>FUND SURPLUS (DEFICIT)</b>	<b>\$76,931</b>	<b>\$0</b>	<b>(\$187,070)</b>	<b>(\$204,917)</b>	<b>\$0</b>	

Fund Balance Beginning of Fiscal Year	\$394,579	\$476,230	\$476,230
Change During Year	\$81,651	\$0	\$0
Fund Balance End of Fiscal Year	\$476,230	\$476,230	\$476,230