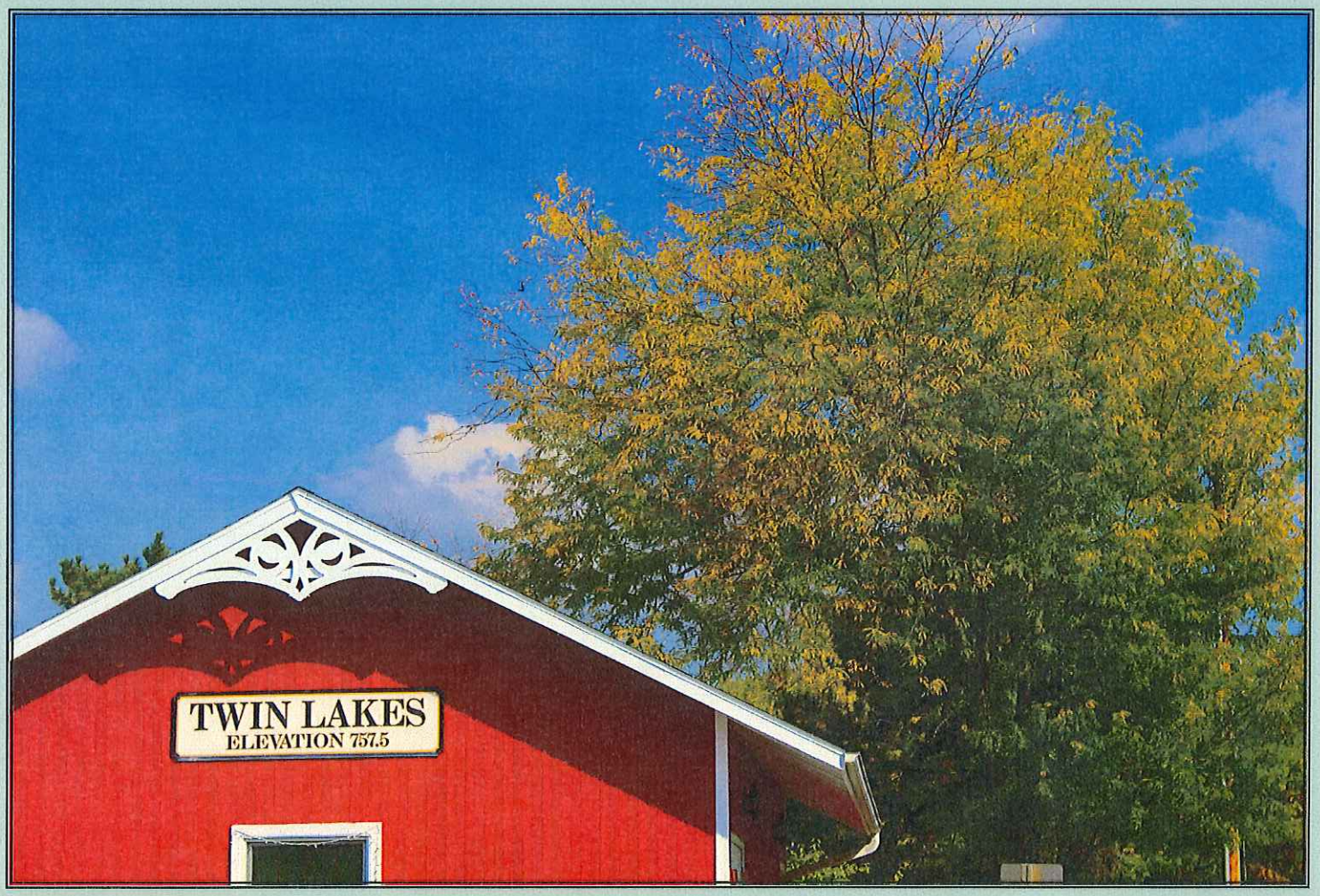
Village of Twin Lakes, Wisconsin

Annual Budget

For Year Beginning January 1, 2016



Adopted November 16, 2015

VILLAGE OF TWIN LAKES

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

November 24, 2015

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

I respectfully present the 2016 budget that was approved November 16, 2015. 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 2015 property tax bill by jurisdiction.

Jurisdiction	Randall School District	Lakewood School District	Trevor/Wilmot School District
State of WI	0.9%	0.7%	1.0%
Kenosha County	26.0%	22.0%	29.0%
Village of Twin Lakes	24.3%	20.6%	27.1%
K-8 School	10.4%	24%	0.1%
Wilmot UHS	32.1%	27.2%	35.8%
Gateway Tech. College	4.0%	3.4%	4.5%
Community Library	1.7%	1.4%	1.9%
Twin Lakes Lake District	0.6%	0.5%	0.7%

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: $223,000.00

Estimated Total Property Tax Bill
on Average Home: $4,862.17 (Randall School District example)

Twin Lakes Portion of Total Tax Bill (including Library Payment): $1,147.42

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

Twin Lakes Department	Average Taxpayer's Contribution	The Average "Monthly Bill"
Administration	$117.04	$9.75
Municipal Court	$14.92	$1.24
Elections	$5.74	$0.47
Building Inspection/Assessor	$27.54	$2.30
Legal/Engineering	$8.03	$0.67
Library	$61.96	$5.16
Public Works- Streets	$151.46	$12.62
Public Works- Parks	$27.54	$2.30
Public Works- Other	$30.97	$2.58
Police	$413.04	$34.42
Water Patrol	$11.47	$0.96
Dispatch	$80.32	$6.69
Fire	$30.98	$2.58
Rescue	$10.33	$0.86
Debt	$134.25	$11.19
Other	$21.80	$1.82

GENERAL BUDGET SUMMARY

Tax Mill Rate and Community Revaluation
The Village of Twin Lakes mill rate increases for 2016. This is offset by a 1.3% increase in the community's assessed value. The Village conducted a revaluation in 2015. The tax rate is $5.1452 in 2016 which includes the tax payment for the Community Library.

Personnel and Wage Changes
The 2016 budget funds all positions funded in 2015 along with a new additional Full Time Dispatcher. No other changes to personnel are in the budget. The budget reflects a 1.5% wage increase for all employees.

Debt Issuance

The Village issued debt in 2015 for street resurfacing, capital equipment, and the renovation of Lift Station 5. There are no plans for issuing debt in 2016.

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 12.9% of its available bonding limit. With debt per capita at $750, 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 2016 budget were threefold:

1) Maintain the current level of services
2) Build reserves for street resurfacing to limit the need for borrowing
3) Build cash reserves (unclassified fund balance)

THE BUDGET IN BRIEF

The 2016 Budget allows the Village to continue offering the same services at 2015. No personnel and no programs were cut. The Village expects to receive $3.601M in property taxes in 2015/16, a $151,149 increase from 2014/15. The Village has budgeted $81,088 for contingency in an effort to improve the Village's cash reserves to meet the goal of 15% 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 2016:

GENERAL FUND BUDGET ANALYSIS	
REVENUE DECREASES: -Shared Revenue of $7,120 -Parking Tickets of $250 -General Transportation Aids of $3,050	REVENUE INCREASES: -Infrastructure Grant $10,000 -Building Permit fees of $30,000 -Movie Sponsorship of $500
EXPENDITURE INCREASES: -New Dispatcher position of $36,068 -Dispatch Software Upgrade of $30,000 -Road Maintenance of $57,266	EXPENDITURE DECREASES: -Committee Pay of $4,500 -Audit costs of $4,700 -Health Plan costs ~$75,000

CLOSING

The 2016 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 2016 budget provides a sound guide to the operations and spending activities of the Village of Twin Lakes.

Respectfully submitted,

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 6,050 permanent residents with about a third more spending only part of the year here.

WISCONSIN PROPERTY VALUATIONS AND PROPERTY TAXES

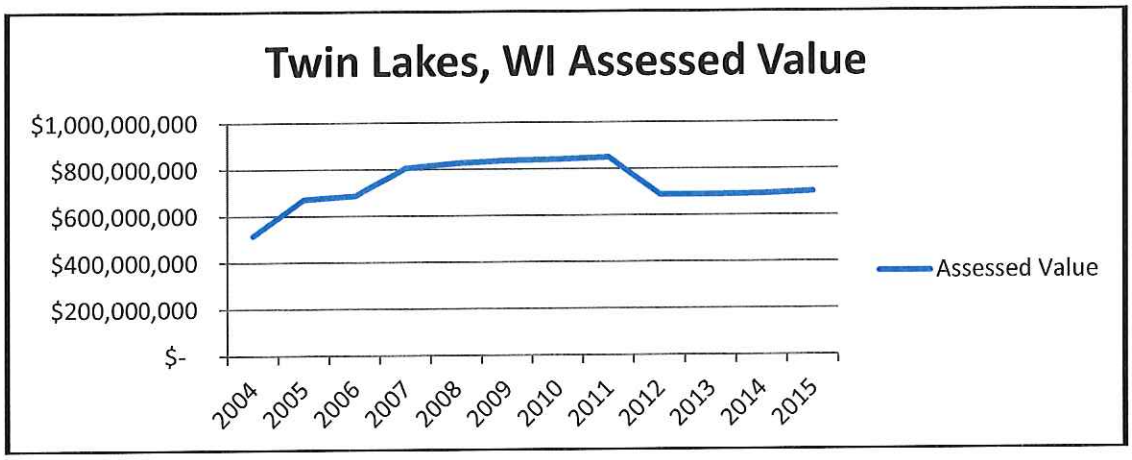
Equalized Value

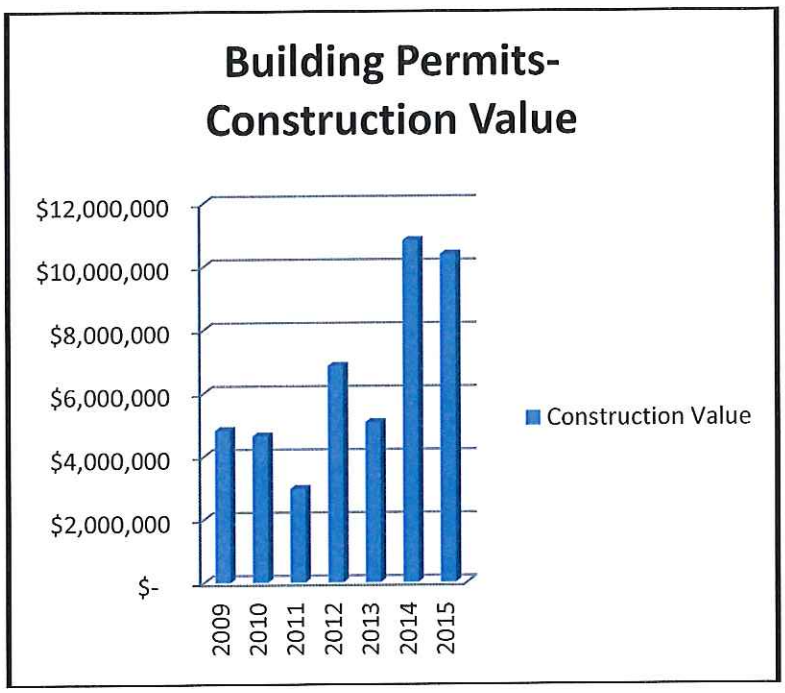
Wisconsin Statutes, Section 70.57, requires the Department of Revenue to annually determine the equalized value (also referred to as full equalized value or aggregate full value) of all taxable property in each county and taxation district. The equalized value is an independent estimate of value used 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 ration 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.

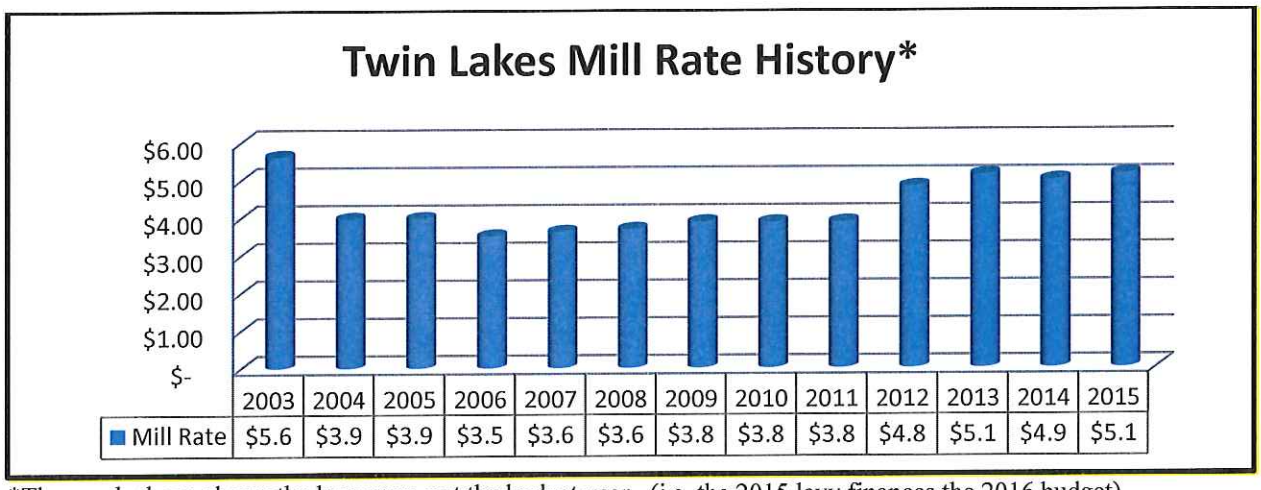




YEAR	PERMITS ISSUED
2009	268
2010	234
2011	209
2012	258
2013	260
2014	273
2015 YTD	265

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."

MILL RATE = LEVY ÷ (ASSESSED VALUE/1000)



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Mill Rate	$5.6	$3.9	$3.9	$3.5	$3.6	$3.6	$3.8	$3.8	$3.8	$4.8	$5.1	$4.9	$5.1

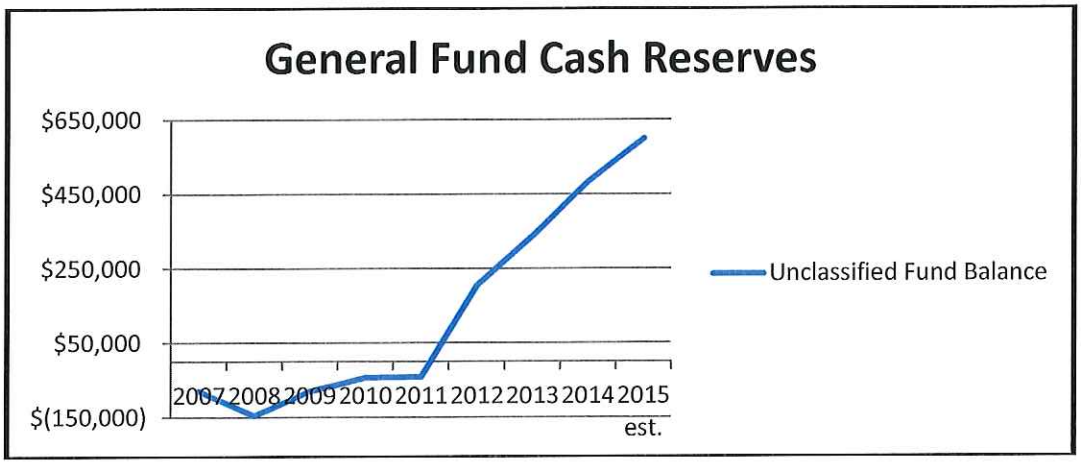
*The graph above shows the levy year, not the budget year. (i.e. the 2015 levy finances the 2016 budget)

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.

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 15% cash reserves by 2020 in the General Fund and continue 25% reserves in the Sewer Fund as well as any other operational fund created by the Village in the future.

Prior to 2012, the Village Finance Policy required 25% reserves, however that requirement was never met. 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. In 2012, the Village Board adopted a policy to build Unclassified Fund Balance reserves to 10% by 2020. The Village achieved this goal in 2015 at which time they amended the policy to build to 15% reserves by 2020. The Cash Reserve policy also requires $75,000 be budgeted annually for "contingency" and that a balanced budget be passed annually.



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 manner 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	Adam Grosz
Fire Chief	Stan Clause, Jr.
Sewer Plant Head Operator	Terry Trongeau
DPW Lead Foreman	Bill Kaskin

Contracted Officials:

Village Attorneys	Tim Pruitt, Pruitt, Ekes & Geary
	Robert Mulcahey, Michael Best & Friedrich LLP
Village Assessor	Jim Danielson, Accurate Appraisal
Village Engineer	Greg Droessler, Town & Country Engineering
Village Planner	Larry Witzling, Graef

Contracted Auditor:

Schenck S.C.

Financial Consultants

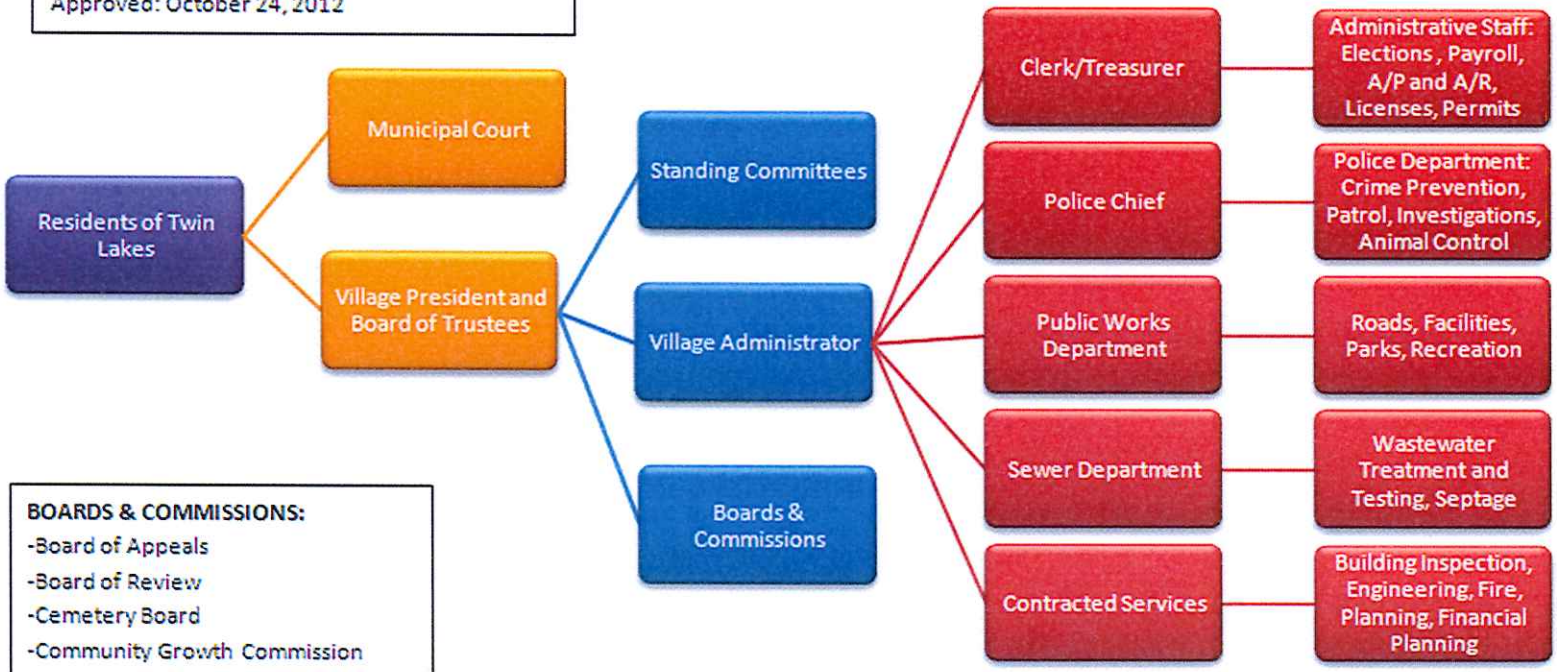
Lantern Associates, LLC

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

2016 ANNUAL BUDGET

OVERALL SUMMARY

	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed
OVERALL SUMMARY					
GENERAL EXPENSES					
GENERAL OPERATIONS					
GENERAL ADMINISTRATION	$847,812	$1,029,014	$719,708	$826,546	$1,086,986
PUBLIC WORKS	$732,746	$699,823	$407,430	$498,898	$758,279
PUBLIC SAFETY	$2,082,326	$2,104,078	$1,522,598	$1,917,724	$2,051,208
TOTAL GENERAL OPERATIONS	$3,662,884	$3,832,915	$2,649,736	$3,243,167	$3,896,473
OTHER OPERATIONS					
CAPITAL OUTLAY	$104,332	$79,500	$64,078	$90,465	$69,000
CAPITAL PROJECTS PAID THROUGH BORROWING	$0	$507,000	$238,056	$414,081	$92,734
TOTAL OTHER OPERATIONS	$104,332	$79,500	$64,078	$90,465	$69,000
TOTAL GENERAL FUND	**$3,767,216**	**$3,912,415**	**$2,713,814**	**$3,333,632**	**$3,965,473**
OTHER GENERAL ACTIVITY EXPENSES					
SANITATION FUND	$471,927	$476,130	$290,973	$477,088	$476,130
LAUNCH MARINA FUND	$6,626	$15,345	$5,071	$6,339	$15,514
CDBG HOUSING LOAN FUND	$32,673	$0	$30	$30	$0
DEBT SERVICE FUND	$303,489	$364,080	$364,080	$364,080	$298,520
TOTAL OTHER GENERAL ACTIVITY FUNDS	**$814,715**	**$855,555**	**$660,154**	**$847,536**	**$790,164**
TOTAL GENERAL EXPENSES	**$4,581,931**	**$4,767,970**	**$3,373,968**	**$4,181,168**	**$4,755,637**
GENERAL REVENUE					
ANTICIPATED RECEIPTS	$900,001	$729,793	$764,523	$915,784	$773,473
CHARGES FOR SERVICE	$461,398	$453,630	$379	$453,630	$453,630
DEBT PROCEEDS	$0	$507,000	$537,665	$537,665	$0
GRANTS	$17,424	$17,000	$17,420	$17,420	$17,000
APPL OF PRIOR YEAR APPROPRIATION	$0	$208,672	$0	$0	$92,734
TO BE RAISED BY TAXATION					
FOR GENERAL OPERATIONS	$3,190,569	$3,034,450	$3,036,958	$3,036,958	$3,252,500
FOR CAPITAL PROJECTS	$0	$0	$0	$0	$15,074
FOR SANITATION	$0	$0	$0	$0	$0
FOR LAUNCH/MARINA	$51,344	$51,454	$51,454	$51,454	$35,039
FOR SEWER UTILITY	$0	$0	$0	$0	$0
FOR DEBT SERVICE	$303,489	$364,080	$364,080	$364,080	$298,520
TOTAL TO BE RAISED BY TAXATION (VILLAGE + LIBRARY)	**$3,545,402**	**$3,449,984**	**$3,452,492**	**$3,452,492**	**$3,601,133**
TAX RATE		*$4.9952*			*$5.1454*
TOTAL ASSESSED VALUATION		$690,665,400			$699,870,300
TOTAL TO BE RAISED BY TAXATION (VILLAGE ONLY)		**$3,220,138**			**$3,364,686**
TOTAL TO BE RAISED BY TAXATION (LIBRARY ONLY)		**$229,846**			**$236,447**
SEWER UTILITY FUND					
TOTAL SEWER FUND REVENUES	$1,523,038	$2,392,538	$1,689,346	$1,718,029	$2,379,741
TOTAL SEWER FUND EXPENSES	$1,329,244	$2,392,538	$805,702	$1,470,633	$2,379,741
TAX INCREMENTAL FINANCING DISTRICT #1					
TOTAL TID REVENUES	$89,818	$89,101	$163,915	$163,915	$140,653
TOTAL TID EXPENSES	$106,099	$89,101	$82,907	$107,812	$140,653
TOTAL VILLAGE ANNUAL EXPENSES	**$6,017,274**	**$7,249,609**	**$4,262,577**	**$5,759,614**	**$7,276,031**
TOTAL EXPENSES (NO TID)	$5,911,175	$7,160,508	$4,179,670	$5,651,801	$7,135,378
TWIN LAKES PROTECTION AND REHABILITATION DISTRICT - SPECIAL FUNDS					
TOTAL PROTECTION AND REHAB REVENUES	$232,548	$232,000			$166,380
TOTAL PROTECTION AND REHAB EXPENSES	$433,805	$232,000			$166,380
TOTAL TO BE RAISED BY TAXATION- PROTECTION AND REHAB					**$82,380**

REVENUES

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– General Fund
2014	$3,179,280 (amended)
2015	$3,034,450
2016	$3,252,500

Budget	Total Revenues
2014	$3,653,041
2015	$3,912,415
2016	$3,965,473

Village of Twin Lakes
2016 Annual Budget
Administrative Notes
ANTICIPATED REVENUES

1. The total levy is divided into the General Fund ($3,252,500), Debt Service Fund ($298,520), Launch/Marina Fund ($35,039), and the Capital Projects Fund ($15,074) for a total levy of $3,601,133. This is a 4.4% increase in the levy from 2015 to 2016.

2. State shared revenue for 2016 is estimated at approximately $65,463 by the Department of Administration, which is a $7,120 decrease 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 2015 estimated amount reflects 2014 expenses and the 2016 budget reflects 2015 expenses.

4. In 2015, the Police Department was awarded a matching grant to help cover the cost of bulletproof vests for Police Officers. The expense and reimbursement will occur in 2016.

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 2016 is a $3,050 decrease from 2015. 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 is eligible to receive this support in 2016.

8. This housing construction market and local economy is improving; however 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. The Village sees no cost for the extra patrol needed during the festival.

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.

2016 ANNUAL BUDGET

FUND	100- General Fund
DEPARTMENT	N/A

REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
GENERAL FUND REVENUES							
100-50-41111-000	PROPERTY TAX SETTLEMENT	$3,190,569	$3,034,450	$3,036,958	$3,036,958	$3,252,500	1
100-51-43410-000	SHARED REVENUE	$65,527	$72,583	$16,933	$72,565	$65,463	2
100-51-43420-000	FIRE DEPT CREDITS	$21,096	$18,000	$19,282	$19,282	$18,000	
100-51-43521-000	POLICE DEPT TRAINING REIMB	$5,087	$1,500	$3,265	$4,081	$1,500	
100-51-43522-000	WATER PATROL	$33,856	$35,000	$35,167	$35,167	$35,000	3
100-51-43524-000	OTHER PUBLIC SAFETY GRANTS	$0	$0	$0	$0	$4,500	4
100-51-43531-000	GENERAL TRANSPORTATION AIDS	$238,136	$264,470	$263,958	$263,958	$261,420	5
100-51-43660-000	PAYMENT IN LIEU OF TAXES	$3,337	$3,000	$3,228	$3,228	$3,000	6
100-51-43692-000	INFRASTRUCTURE GRANT	$0	$0	$0	$0	$10,000	7
100-51-46440-000	LAKE WEEDS	$0	$0	$0	$0	$0	
100-51-48950-000	EXEMPT COMPUTER AID	$976	$750	$1,092	$1,092	$750	
100-52-44100-000	OPERATOR LICENSES	$3,790	$2,500	$3,460	$3,500	$2,500	
100-52-44101-000	CABLE TELEVISION	$80,444	$50,000	$53,512	$100,000	$72,000	
100-52-44102-000	CLASS "A" LICENSES	$1,400	$1,300	$1,800	$1,800	$1,300	
100-52-44103-000	CLASS "B" LICENSES	$10,315	$10,200	$10,220	$10,220	$10,200	
100-52-44104-000	WEIGHTS & MEASURES LIC	$2,063	$1,600	$1,568	$1,960	$1,600	
100-52-44106-000	MISC LICENSES	$270	$200	$500	$500	$200	
100-52-44300-000	BUILDING SWR PERMIT FEES	$116,474	$40,000	$101,960	$120,000	$70,000	8
100-52-44901-000	OCCUP PERMIT FEES	$550	$100	$550	$688	$100	
100-52-44903-000	PROP MAINT FEES	$10,630	$6,000	$1,102	$1,378	$0	
100-52-46100-000	AMUSEMENT LICENSES	$3,400	$2,500	$1,450	$1,450	$1,400	
100-52-46101-000	CABARET LICENSE	$1,200	$1,100	$1,000	$1,000	$1,000	
100-52-46102-000	CIGARETTE LICENSES	$600	$500	$600	$600	$500	
100-52-48901-000	DOG/CAT LICENSES	$1,625	$1,250	$1,643	$1,790	$1,250	
100-53-45100-000	COST AND FINES	$34,220	$25,000	$33,233	$41,541	$25,000	
100-53-45103-000	PARKING TICKETS	$3,780	$1,250	$1,385	$1,731	$1,000	
100-53-45105-000	ALARM FINES	$0	$0	$0	$0	$0	
100-54-44105-000	BOARD OF APPEALS FEES	$0	$1,000	$1,800	$2,250	$1,000	9
100-54-44301-000	DESIGN REVIEW/PLAN COM FEES	$750	$500	$1,250	$1,563	$500	
100-56-46210-000	COUNTRY THUNDER REIMBURSEMENT	$7,514	$7,100	$7,494	$7,494	$7,100	10
100-54-46540-000	CEMETERY GRAVESITES	$6,100	$1,500	$1,000	$1,250	$1,500	
100-54-46720-000	CONCESSION STAND RENT	$1,050	$1,050	$1,050	$1,050	$1,050	11
100-54-46750-000	BOAT RAMP FEES	$14,966	$15,000	$17,414	$17,414	$15,000	
100-54-46751-000	PIER SLIP RENTAL	$8,361	$8,115	$8,612	$8,612	$8,115	12
100-55-44300-000	RANDALL BLDG INSPECTOR COST	$16,250	$0	$0	$0	$0	13
100-55-47321-000	LAW ENFORCEMENT SERVICES	$1,802	$1,000	$792	$990	$1,300	
100-55-47390-000	PROBATION/PAROLE	$9,335	$6,250	$5,353	$6,691	$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	$72,223	$50,000	$49,698	$62,123	$50,000	14
100-56-46103-000	LICENSE PUBLICATIONS	$178	$275	$135	$169	$275	15
100-56-48109-000	INTEREST EARNINGS	$2,300	$1,000	$2,826	$3,533	$1,000	
100-56-48112-000	INTEREST ON TAXES CHARGED	$2,080	$200	$462	$578	$200	
100-56-54830-000	SALE OF ASSETS	$0	$6,000	$1,594	$2,000	$0	
100-56-48500-000	MOVIE SPONSORSHIP	$1,925	$1,500	$2,875	$2,875	$2,000	16
100-56-48900-000	MISC INCOME	$31,163	$23,000	$25,763	$32,204	$23,000	
100-56-48903-000	INS DIVIDENDS/PAYBACKS	$14,583	$0	$0	$0	$0	
	ONGOING REVENUE TOTAL	**$4,026,925**	**$3,703,743**	**$3,728,984**	**$3,882,283**	**$3,965,473**	
100-56-49101-000	APPL OF PRIOR YEAR APPROPRIATIONS		$208,672	$0	$0	$0	17
	TOTAL GENERAL FUND REVENUES	**$4,026,925**	**$3,912,415**	**$3,728,984**	**$3,882,283**	**$3,965,473**	

EXPENSES

TOTAL EXPENSES

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

TOTAL GENERAL FUND REVENUES	**$4,026,925**	**$3,912,415**	**$3,728,984**	**$3,882,283**	**$3,965,473**
TOTAL GENERAL FUND EXPENSES	**$3,767,216**	**$3,912,415**	**$2,713,814**	**$3,333,632**	**$3,965,473**
FUND SURPLUS(DEFICIT)	**$259,709**	**$0**	**$1,015,170**	**$548,650**	**$0**

GENERAL ADMINISTRATION

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
Administrator	1	0	0
Clerk	2	1	0
Treasurer	1	1	0
Building Inspection	0	0	1

Budget	Expenditures
2013	$1,037,766
2014	$1,042,514
2015	$1,088,986

Village of Twin Lakes
2016 Annual Budget
Administrative Notes
ADMINISTRATION - GENERAL GOVERNMENT

1. In general, wages for all employees are budgeted with a 1.5% increase on January 1, 2016. All raises are final as negotiations with the Unions subject to the State's new collective bargaining law have ended. 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. The Village is changing plans beginning January 1, 2016 and premiums are set to increase in January of each subsequent year. 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 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 occurred in 2015, and 2016 is considered a maintenance year.

9. This section was retitled in the 2016 budget to account for all activities in the Treasurer's Office. In late 2014, the Village separated the Clerk/Treasurer function into two separate

positions, and they are now budgeted separately to reflect true costs of each department. The Treasurer's Office includes the General Fund's portion of the current expected salaries for one full time Accountant/Treasurer, one part time Account Clerk, and one limited term intern. This line reflects a 1.5% wage increase for 2016.

10. This line provides funds for the annual Comprehensive Financial Statements and Audit of the Village's finances.

11. This line reflects the time spent by the Department of Public Works maintaining the Village Hall property.

12. This line reflects the General Fund's portion of the Clerk's Office (see Footnote 9) expenses. Salaries covered in this section are the full time Clerk, full time Deputy Clerk, and part time Receptionist. As noted earlier, the wage increase is set at 1.5% for the year.

13. The Village terminated its agreement with the Local Government Property Insurance Fund in 2015 after the state legislature and Governor significantly increased rates. Property insurance is now wrapped in with the Village's remaining insurance portfolio and will therefore be paid out of one account moving forward.

14. The contributions in the line assist certain entities to provide pubic 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.

    f. The Twin Lakes Food Pantry subsidizes expenses relating to providing emergency support to Twin Lakes 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 2016, the Sheriff anticipates billing $45.02 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 2016 scheduled elections. At this time, four elections are scheduled for 2016- including a presidential. 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 equipment related to the Village's electronic voting devices. 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.

21. In 2015 the Village amended its Financial Policy to set a goal of building up to 15% cash reserves by 2020. The reserves shall be 15% 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.

2016 ANNUAL BUDGET

FUND	100- General Fund
DEPARTMENT	N/A

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
GENERAL ADMINISTRATION							
100-10-41111-238	CHARGEBACKS / ANNEXATIONS	$0	$0	$0	$0	$0	
PLAN COMMISSION							
100-10-51100-111	PART TIME WAGES	$500	$750	$225	$281	$0	
100-10-51100-114	OVERTIME 1.5	$0	$250	$0	$0	$0	
100-10-51100-120	RETIREMENT	$0	$0	$0	$0	$0	
100-10-51100-122	FICA	$31	$50	$14	$18	$0	
100-10-51100-123	MEDICARE	$8	$15	$4	$5	$0	
100-10-51100-208	EDUCATION/TRAINING	$0	$250	$30	$38	$0	
100-10-51100-230	POSTAGE	$163	$300	$45	$56	$0	
100-10-51100-250	MISCELLANEOUS	$0	$50	$14	$18	$0	
	TOTAL PLAN COMMISSION	$702	$1,665	$332	$415	$0	
BOARD OF APPEALS							
100-10-51101-111	PART TIME WAGES	$0	$600	$200	$250	$0	
100-10-51101-114	OVERTIME 1.5	$0	$250	$0	$0	$0	
100-10-51101-120	RETIREMENT	$0	$50	$0	$0	$0	
100-10-51101-122	FICA	$0	$40	$13	$16	$0	
100-10-51101-123	MEDICARE	$0	$10	$3	$4	$0	
100-10-51101-208	EDUCATION /TRAINING	$0	$50	$0	$0	$0	
100-10-51101-229	ADVERTISING/CLASSIFIEDS	$0	$500	$104	$130	$0	
100-10-51101-230	POSTAGE	$3	$100	$99	$124	$0	
100-10-51101-232	LEGAL	$0	$350	$0	$0	$0	
100-10-51101-250	MISCELLANEOUS	$11	$50	$0	$0	$0	
	TOTAL BOARD OF APPEALS	$14	$2,000	$419	$524	$0	
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	$875	$500	$0	$0	$500	
100-10-51103-220	VILLAGE MEMBERSHIP DUES	$2,662	$2,680	$2,693	$2,693	$2,700	
VILLAGE ADMINISTRATOR							
100-10-51104-110	FULL TIME WAGES	$57,356	$60,810	$44,469	$55,586	$63,970	1
100-10-51104-120	RETIREMENT	$3,994	$4,135	$3,133	$3,916	$4,225	
100-10-51104-122	FICA	$3,570	$3,771	$2,886	$3,608	$3,970	
100-10-51104-123	MEDICARE	$835	$883	$675	$844	$928	
100-10-51104-128	EDUCATIONAL INCENTIVE	$0	$0	$0	$0	$0	
100-10-51104-130	HEALTH INS	$10,448	$16,245	$11,869	$14,836	$14,515	2
100-10-51104-132	DENTAL INS	$0	$0	$0	$0	$0	
100-10-51104-134	LIFE INS	$38	$35	$31	$39	$45	
100-10-51104-136	DISABILITY INS	$446	$455	$347	$434	$605	
100-10-51104-138	FLEX SPENDING PLAN	$500	$500	$500	$500	$570	
100-10-51104-226	ANNUAL LOGO CLOTHING	$0	$0	$0	$0	$100	
100-10-51104-283	CAR ALLOWANCE	$928	$948	$869	$948	$948	
	TOTAL VILLAGE ADMINISTRATOR	$78,115	$87,782	$64,779	$80,711	$89,876	
VILLAGE BOARD & PRESIDENT							
100-10-51105-111	PART TIME WAGES	$34,128	$34,128	$25,596	$34,128	$34,128	3
100-10-51105-122	FICA	$2,116	$2,116	$1,587	$2,116	$2,116	
100-10-51105-123	MEDICARE	$495	$495	$372	$495	$495	
	TOTAL VILLAGE BOARD & PRESIDENT	$36,739	$36,739	$27,555	$36,739	$36,739	
ADMIN TRAINING/TRAVEL							
100-10-51111-208	EDUCATION /TRAINING	$5,845	$7,100	$5,784	$7,230	$7,000	
100-10-51111-220	PROFESSIONAL DEVELOPMENT DUES	$1,022	$1,150	$1,242	$1,242	$1,300	
100-10-51111-250	MISCELLANEOUS	$222	$0	$318	$318	$0	
	TOTAL ADMIN TRAINING/TRAVEL	$7,089	$8,250	$7,344	$8,790	$8,300	

PROFESSIONAL SERVICES							
100-10-51300-232	LEGAL	$20,575	$32,000	$7,994	$9,993	$28,000	
100-10-51400-239	ENGINEERING	$2,034	$3,000	$777	$971	$3,000	4
100-10-51401-217	OTHER PROFESSIONAL SERVICES	$5,400	$1,500	$1,529	$1,911	$1,500	5
100-10-51401-291	WEIGHTS & MEASURES PAYMENTS	$1,600	$1,600	$1,600	$1,600	$1,600	
	TOTAL PROFESSIONAL SERVICES	$29,609	$38,100	$11,900	$14,475	$34,100	
100-10-51402-236	WEBSITE	$0	$0	$0	$0	$0	
ADVERTISING/CLASSIFIEDS							
100-10-51404-220	SUBSCRIPTION /DUES	$289	$275	$0	$0	$275	
100-10-51404-229	ADVERTISING/CLASSIFIEDS	$750	$600	$487	$609	$600	6
100-10-51404-288	LICENSE PUBLICATIONS	$178	$275	$136	$170	$275	
	TOTAL ADVERTISING & CLASSIFIEDS	$1,217	$1,150	$623	$779	$1,150	
COUNTY EXPENSES							
100-10-51410-216	OFFICE SUPPLIES	$477	$350	$0	$350	$350	
100-10-51410-217	OTHER PROFESSIONAL SERVICES	$134	$150	$0	$150	$150	
100-10-51410-230	POSTAGE	$1,375	$1,285	$0	$1,285	$1,285	
100-10-51410-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	TOTAL COUNTY EXPENSES	$1,986	$1,785	$0	$1,785	$1,785	
VILLAGE HALL OFFICE EQUIPMENT							
100-10-51416-203	BLDG MAINTENANCE	$10,005	$9,000	$4,166	$5,208	$9,000	
100-10-51416-206	BOTTLED WATER	$204	$150	$198	$248	$150	
100-10-51416-207	UTILITIES	$11,137	$10,000	$7,453	$9,316	$10,000	
100-10-51416-215	OFC EQUIP PURCH/RPR/LEASING	$7,963	$3,700	$3,406	$4,258	$3,700	
100-10-51416-216	OFFICE SUPPLIES	$2,830	$3,500	$2,607	$3,259	$3,500	
100-10-51416-225	INTERNET	$619	$700	$588	$735	$700	
100-10-51416-230	POSTAGE	$1,359	$2,000	$1,775	$2,219	$2,000	
100-10-51416-231	COMPUTERS	$10,466	$12,000	$11,355	$14,194	$20,000	7
100-10-51416-250	MISCELLANEOUS	$1,827	$0	$28	$35	$0	
	TOTAL VILLAGE HALL OFFICE EQUIPMENT	$46,410	$41,050	$31,576	$39,470	$49,050	
ASSESSMENT OF PROPERTY							
100-10-51500-111	PART TIME WAGES	$581	$889	$125	$156	$889	
100-10-51500-122	FICA	$36	$56	$8	$10	$56	
100-10-51500-123	MEDICARE	$9	$13	$2	$3	$13	
100-10-51500-208	EDUCATION/TRAINING	$263	$300	$32	$40	$300	
100-10-51500-217	OTHER PROFESSIONAL SERVICES	$699	$1,000	$148	$185	$1,000	
100-10-51500-230	POSTAGE	$15	$100	$3	$4	$100	
100-10-51500-232	LEGAL	$2,095	$3,000	$881	$1,101	$3,000	
100-10-51500-250	MISCELLANEOUS	$183	$150	$54	$68	$150	
100-10-51500-265	ASSESS PREMIUM	$49,071	$49,500	$42,345	$49,500	$49,500	8
100-10-51500-290	PROP MAINT FEE	$690	$0	$0	$0	$0	
	TOTAL ASSESSMENT OF PROPERTY	$53,642	$55,008	$43,598	$51,066	$55,008	
TREASURER'S OFFICE							
100-10-51503-110	FULL TIME WAGES	$51,518	$31,624	$6,832	$8,540	$41,487	9
100-10-51503-111	PART TIME WAGES	$22,387	$27,125	$23,918	$29,898	$18,975	9
100-10-51503-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$5,005	9
100-10-51503-114	OVERTIME 1.5	$176	$500	$881	$1,101	$0	
100-10-51503-120	RETIREMENT	$5,232	$4,390	$109	$136	$3,965	
100-10-51503-122	FICA	$4,589	$3,645	$1,475	$1,844	$4,035	
100-10-51503-123	MEDICARE	$1,074	$852	$2,036	$2,545	$945	
100-10-51503-124	LONGEVITY	$0	$115	$476	$595	$0	
100-10-51503-126	ALT INS INCENTIVE	$0	$0	$0	$0	$0	
100-10-51503-130	HEALTH INS	$16,997	$16,245	$1,906	$2,383	$14,515	
100-10-51503-132	DENTAL INS	$0	$0	$0	$0	$0	
100-10-51503-134	LIFE INS	$318	$240	$80	$100	$40	
100-10-51503-136	DISABILITY INS	$347	$500	$93	$116	$308	
100-10-51503-138	FLEX SPENDING PLAN	$3,293	$500	$500	$500	$570	
100-10-51503-226	ANNUAL LOGO CLOTHING	$167	$600	$72	$500	$150	
	TOTAL ADMINISTRATIVE OFFICE STAFF	$106,098	$86,336	$38,378	$48,258	$89,995	
OUTSIDE ACCOUNTING							
100-10-51505-242	OUTSIDE ACCOUNTING/AUDIT	$16,192	$23,400	$13,665	$23,400	$18,700	10
100-10-51505-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	TOTAL OUTSIDE ACCOUNTING	$16,192	$23,400	$13,665	$23,400	$18,700	

VILLAGE HALL- PW							
100-10-51600-110	FULL TIME WAGES	$2,867	$7,335	$3,332	$4,165	$7,475	11
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	$201	$500	$227	$284	$500	
100-10-51600-122	FICA	$175	$460	$206	$258	$475	
100-10-51600-123	MEDICARE	$41	$110	$48	$60	$110	
100-10-51600-130	HEALTH INS	$2,231	$2,566	$1,580	$1,975	$2,300	
100-10-51600-132	DENTAL INS	$0	$0	$0	$0	$0	
100-10-51600-134	LIFE INS	$16	$20	$17	$21	$21	
100-10-51600-136	DISABILITY INS	$80	$60	$42	$53	$59	
	TOTAL VILLAGE HALL- PW	$5,611	$11,051	$5,452	$6,815	$10,940	
CLERK'S OFFICE							
100-10-51601-110	FULL TIME WAGES	$48,193	$84,540	$61,079	$76,349	$51,820	12
100-10-51601-111	PART TIME WAGES	$0	$0	$0	$0	$11,285	12
100-10-51601-114	OVERTIME 1.5	$0	$0	$0	$0	$200	
100-10-51601-120	RETIREMENT	$3,361	$5,750	$4,301	$5,376	$5,220	
100-10-51601-122	FICA	$2,971	$5,245	$3,900	$4,875	$3,920	
100-10-51601-123	MEDICARE	$695	$1,230	$912	$1,140	$920	
100-10-51601-126	ALT INS INCENTIVE	$0	$0	$0	$0	$0	
100-10-51601-130	HEALTH INS	$6,087	$18,214	$13,590	$16,988	$14,515	
100-10-51601-131	RETIREE HEALTH INS	$0	$0	$0	$0	$7,430	
100-10-51601-132	DENTAL INS	$0	$0	$0	$0	$0	
100-10-51601-134	LIFE INS	$361	$285	$263	$329	$240	
100-10-51601-136	DISABILITY INS	$344	$380	$455	$569	$585	
100-10-51601-138	FLEX SPENDING PLAN	$500	$1,000	$866	$1,083	$1,140	
100-10-51601-226	ANNUAL LOGO CLOTHING	$0	$0	$0	$0	$250	
	TOTAL VILLAGE CLERK	$62,512	$116,644	$85,366	$106,708	$97,525	
GEN ADMIN INSURANCE							
100-10-51940-501	INSURANCE	$7,532	$6,400	$5,795	$7,244	$8,615	13
100-10-51940-502	INS-LGPIF	$1,535	$1,715	$1,239	$1,549	$0	13
	TOTAL INSURANCE	$9,067	$8,115	$7,034	$8,793	$8,615	
100-10-55303-235	DONATIONS	$15,500	$15,500	$15,500	$15,500	$17,000	14
100-10-56900-292	PLANNER	$8,568	$0	$1,467	$1,467	$8,000	
100-10-57000-250	MISCELLANEOUS	$1,784	$0	$0	$0	$0	
COURT							
100-11-45102-251	COURT SURCHARGE/DISBURSEMENT	$0	$0	$0	$0	$0	
MUNICIPAL JUDGE							
100-11-51200-111	PART TIME WAGES	$8,406	$8,400	$6,304	$7,880	$8,400	
100-11-51200-120	RETIREMENT	$0	$0	$0	$0	$0	
100-11-51200-122	FICA	$521	$525	$391	$489	$525	
100-11-51200-123	MEDICARE	$122	$125	$92	$115	$125	
100-11-51200-134	LIFE INS	$0	$0	$0	$0	$0	
100-11-51200-208	EDUCATION /TRAINING	$625	$650	$759	$949	$650	
100-11-51200-220	SUBSCRIPTION/DUES	$313	$250	$250	$313	$250	
100-11-51200-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	TOTAL MUNICIPAL JUDGE	$9,987	$9,950	$7,796	$9,745	$9,950	
CLERK OF COURTS							
100-11-51203-110	FULL TIME WAGES	$0	$0	$0	$0	$0	
100-11-51203-111	PART TIME WAGES	$16,355	$20,585	$12,130	$15,163	$21,200	
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	$1,105	$100	$7	$9	$0	
100-11-51203-122	FICA	$1,024	$1,276	$758	$948	$1,320	
100-11-51203-123	MEDICARE	$239	$299	$178	$223	$310	
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	$172	$150	$0	$0	$0	
100-11-51203-136	DISABILITY INS	$0	$0	$0	$0	$0	
100-11-51203-138	FLEX SPENDING PLAN	$0	$0	$0	$0	$0	

100-11-51203-207	UTILITIES	$323	$425	$106	$133	$425	
100-11-51203-208	EDUCATION /TRAINING	$0	$250	$280	$350	$250	
100-11-51203-212	JAIL COSTS	$2,288	$1,500	$0	$0	$1,500	15
100-11-51203-215	OFFC EQUIP PURCH/RPR	$92	$200	$0	$0	$200	
100-11-51203-216	OFFICE SUPPLIES	$246	$400	$603	$754	$400	
100-11-51203-217	OTHER PROFESSIONAL SERVICES	$470	$250	$0	$0	$250	
100-11-51203-230	POSTAGE	$13	$500	$103	$129	$500	
100-11-51203-231	COMPUTERS	$236	$350	$179	$224	$350	
100-11-51203-250	MISCELLANEOUS	$0	$50	$0	$0	$50	
	TOTAL CLERK OF COURTS	$22,563	$26,335	$14,344	$17,930	$26,755	
100-11-51301-232	LEGAL (VILLAGE PROSECUTOR)	$9,075	$13,000	$4,220	$5,275	$11,000	
100-11-51301-296	COURT OFFICERS	$1,557	$3,200	$4,961	$6,201	$5,000	
COMMUNITY SERVICE							
100-11-55190-110	FULL TIME WAGES	$0	$0	$0	$0	$0	
100-11-55190-111	PART TIME WAGES	$682	$3,000	$1,067	$1,334	$3,000	16
100-11-55190-120	RETIREMENT	$0	$0	$0	$0	$0	
100-11-55190-122	FICA	$43	$200	$66	$83	$200	
100-11-55190-123	MEDICARE	$10	$50	$15	$19	$50	
100-11-55190-216	SUPPLIES	$0	$500	$14	$18	$500	
100-11-55190-223	FUEL/OIL/PUMPS	$55	$300	$130	$163	$300	
100-11-55190-224	VEHICLE/BOAT MAINT/RPR	$0	$150	$679	$849	$150	
100-11-55190-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	TOTAL COMMUNITY SERVICE	$790	$4,200	$1,971	$2,464	$4,200	
ELECTIONS							
100-12-51408-110	FULL TIME WAGES	$0	$0	$0	$0	$0	17
100-12-51408-111	PART TIME WAGES	$6,059	$2,500	$1,509	$1,886	$11,500	
100-12-51408-114	OVERTIME 1.5	$0	$250	$0	$0	$600	
100-12-51408-115	OVERTIME 2.0	$0	$0	$0	$0	$0	
100-12-51408-122	FICA	$376	$105	$94	$118	$750	
100-12-51408-123	MEDICARE	$88	$38	$22	$28	$172	
100-12-51408-208	EDUCATION/TRAINING	$0	$100	$0	$0	$100	
100-12-51408-215	OFFC EQUIP PURCH/RPR	$39	$340	$0	$0	$340	
100-12-51408-216	OFFICE SUPPLIES	$363	$300	$175	$219	$350	
100-12-51408-229	ADVERTISING/CLASSIFIEDS	$252	$150	$224	$280	$450	
100-12-51408-230	POSTAGE	$257	$200	$52	$65	$1,100	
100-12-51408-231	COMPUTERS	$219	$350	$44	$55	$350	
100-12-51408-250	MISCELLANEOUS	$522	$300	$150	$188	$2,000	
100-12-51408-258	CAPITAL OUTLAY- ELECTIONS	$0	$13,500	$9,550	$13,315	$2,000	18
	TOTAL ELECTIONS	$8,175	$18,133	$11,820	$16,153	$19,712	
BUILDING INSPECTION							
100-13-52400-110	FULL TIME WAGES	$0	$0	$7,438	$9,298	$15,690	19
100-13-52400-111	PART TIME WAGES	$9,977	$10,730	$3,860	$4,825	$0	
100-13-52400-120	RETIREMENT	$699	$730	$770	$963	$1,036	
100-13-52400-122	FICA	$619	$666	$702	$878	$975	
100-13-52400-123	MEDICARE	$145	$156	$165	$206	$230	
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	$13	$16	$15	
100-13-52400-136	DISABILITY INS	$0	$0	$91	$114	$0	
100-13-52400-207	UTILITIES	$0	$0	$0	$0	$0	
100-13-52400-215	OFFC EQUIP PURCH/RPR	$387	$500	$290	$363	$500	
100-13-52400-216	OFFICE SUPPLIES	$727	$1,000	$1,088	$1,360	$1,000	
100-13-52400-217	OTHER PROFESSIONAL SERVICES	$60,394	$28,200	$13,681	$17,101	$28,200	20
100-13-52400-230	POSTAGE	$181	$150	$110	$138	$150	
100-13-52400-231	COMPUTERS	$1,141	$1,100	$761	$951	$1,100	
100-13-52400-250	MISCELLANEOUS	$161	$0	$0	$0	$0	
100-13-52400-266	RECORDING FEES	$0	$50	$0	$0	$50	
100-13-52400-283	CAR ALLOWANCE	$33	$50	$0	$0	$50	
	TOTAL BUILDING INSPECTION	$74,478	$43,342	$28,969	$36,211	$48,996	
100-14-58100-237	DEBT SERVICE	$0	$0	$0	$0	$0	
100-14-58100-253	CONTINGENCY	$0	$88,903	$0	$0	$81,088	21
	DUE TO TIF FUND		$67,650	$67,650	$67,650	$115,655	

100-15-55110-234	LIBRARY	$236,795	$229,846	$229,846	$229,846	$236,447	22
	TOTAL GENERAL ADMINISTRATION	**$847,812**	**$1,042,514**	**$729,258**	**$839,861**	**$1,088,986**	

PUBLIC WORKS

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
Foreman	1	0	0
Laborer	3	0	0

Budget	Expenditures
2014	$606,576
2015	$699,823
2016	$795,279

Village of Twin Lakes
2016 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.

2. Funds are provided in this line for the Department's share of Village-wide internet services, computer software and the replacement of the Department's computer.

3. This line reflects street resurfacing, associated engineering costs and funding for crack sealing and other maintenance. The Village is eligible for Local Road Improvement Program funding in 2016 to cover part of the costs of the 2016 street resurfacing program. Additional funding is also available in the Capital Project Fund from the 2015 borrowing. In 2015, additional funding was levied for this expense to start a program that will eventually fully fund a street resurfacing program. $200,000 per year is needed to resurface all 33 miles of Village roads with a 40 year cycle.

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 2016.

8. Annually, the Village uses approximately 1200 tons of salt. The 2016 amount reflects the anticipated purchase of the full amount of the Village's allotment during the 2016 season to take advantage of the current year pricing.

9. Funding is appropriated for two capital purchases in 2016: a salt auger and a trailer. The Capital Projects Fund shows any 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. Since 2015, the Village solicits its own advertising sponsors for the program and no longer pays a commission for another company to do the soliciting.

2016 ANNUAL BUDGET

FUND	100- General Fund
DEPARTMENT	N/A

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
PUBLIC WORKS							
STREETS & ROADS							
100-20-53311-110	FULL TIME WAGES	$160,911	$131,500	$112,084	$140,105	$134,100	
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	$9,252	$9,263	$2,864	$3,580	$9,000	
100-20-53311-115	OVERTIME 2.0	$5,624	$1,500	$2,622	$3,278	$1,500	
100-20-53311-120	RETIREMENT	$12,414	$8,950	$8,271	$10,339	$8,850	
100-20-53311-122	FICA	$10,834	$8,160	$7,819	$9,774	$8,325	
100-20-53311-123	MEDICARE	$2,533	$1,910	$1,829	$2,286	$1,950	
100-20-53311-124	LONGEVITY	$1,820	$1,820	$0	$1,820	$1,820	
100-20-53311-128	CERTIFICATION INCENTIVE	$1,500	$1,500	$0	$1,500	$1,500	
100-20-53311-130	HEALTH INS	$48,135	$46,800	$38,771	$48,464	$41,120	
100-20-53311-132	DENTAL INS	$0	$0	$0	$0	$0	
100-20-53311-134	LIFE INS	$450	$356	$366	$458	$376	
100-20-53311-136	DISABILITY INS	$1,146	$1,030	$891	$1,114	$1,058	
100-20-53311-138	FLEX SPENDING PLAN	$2,025	$2,000	$2,000	$2,000	$2,280	
100-20-53311-208	EDUCATION/TRAINING	$0	$200	$0	$0	$200	
100-20-53311-217	OTHER PROFESSIONAL SERVICES	$137	$8,000	$193	$241	$1,000	1
100-20-53311-221	RADIO EQUIP/PAGERS	$198	$400	$184	$230	$400	
100-20-53311-222	VEHICLE EQUIP	$6,335	$500	$321	$401	$500	
100-20-53311-223	FUEL/OIL/PUMPS	$24,524	$20,000	$11,040	$13,800	$20,000	
100-20-53311-224	VEHICLE/BOAT MAINT/RPR	$12,699	$15,000	$8,195	$10,244	$15,000	
100-20-53311-231	COMPUTERS	$880	$1,800	$676	$845	$1,800	2
100-20-53311-243	SMALL EQUIPMENT/PARTS	$857	$600	$515	$644	$600	
100-20-53311-244	ROAD MAINT	$57,257	$92,734	$5,178	$6,473	$150,000	3
100-20-53311-245	STREET SIGNS	$1,292	$2,000	$327	$409	$1,000	4
100-20-53311-246	PLOW DAMAGE	$45	$250	$187	$234	$250	
100-20-53311-247	FEES/BONDING FEES	$500	$550	$500	$625	$500	5
100-20-53311-250	MISCELLANEOUS	$27	$0	$0	$0	$0	
100-20-53311-261	SIDEWALK REPAIR	$4,191	$200	$0	$0	$1,200	6
100-20-53311-267	CHEMICALS	$3,711	$4,500	$769	$961	$4,500	7
100-20-53311-501	INSURANCE	$23,185	$22,115	$14,685	$18,356	$37,141	
100-20-53311-502	INS-LGPIF	$6,333	$6,670	$4,528	$5,660	$0	
	TOTAL STREETS AND ROADS	$398,815	$390,308	$224,815	$283,839	$445,970	
SALT DOME							
100-20-53312-203	BLDG MAINT/COSTS	$0	$100	$0	$0	$100	
100-20-53312-248	SALT EXPENSES	$91,668	$110,000	$61,882	$65,000	$110,000	8
	TOTAL SALT DOME	$91,668	$110,100	$61,882	$65,000	$110,100	
100-20-53313-258	CAPITAL OUTLAY	$66,044	$0	$0	$0	$19,000	9
MAINTENANCE BUILDING							
100-20-53317-203	BLDG MAINT/COSTS	$1,150	$1,800	$2,500	$3,125	$1,800	
100-20-53317-206	BOTTLED WATER	$158	$250	$164	$205	$250	
100-20-53317-207	UTILITIES	$10,479	$9,000	$5,581	$6,976	$9,000	
100-20-53317-215	OFFC EQUIP PURCH/RPR	$267	$100	$0	$0	$100	
100-20-53317-216	OFFICE SUPPLIES	$1,240	$800	$943	$1,179	$800	
100-20-53317-217	OTHER PROFESSIONAL SERVICES	$0	$100	$0	$0	$100	
100-20-53317-225	INTERNET	$720	$720	$430	$538	$720	
100-20-53317-226	UNIFORM EXPENSE	$921	$860	$266	$333	$860	
100-20-53317-230	POSTAGE	$60	$150	$29	$36	$150	
100-20-53317-243	SMALL EQUIPMENT/PARTS	$850	$500	$364	$455	$500	
100-20-53317-247	FEES/BONDING FEES	$0	$0	$0	$0	$0	
100-20-53317-250	MISCELLANEOUS	$219	$0	$0	$0	$0	
100-20-53317-267	CHEMICALS	$1,145	$800	$333	$416	$800	
	TOTAL MAINTENANCE BUILDING	$17,209	$15,080	$10,610	$13,263	$15,080	

100-21-53420-249	STREETLIGHTS	$66,521	$56,000	$42,944	$53,680	$57,000	
NOXIOUS WEEDS							
100-23-53642-217	OTHER PROFESSIONAL SERVICES	$0	$2,000	$1,200	$1,500	$2,000	10
100-23-53642-230	POSTAGE	$0	$50	$0	$0	$50	
100-23-53642-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	TOTAL NOXIOUS WEEDS	$0	$2,050	$1,200	$1,500	$2,050	
CEMETERY							
100-24-54910-110	FULL TIME WAGES	$4,528	$6,350	$5,250	$6,563	$6,470	
100-24-54910-111	PART TIME WAGES	$275	$0	$100	$125	$0	
100-24-54910-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$0	
100-24-54910-120	RETIREMENT	$317	$435	$357	$446	$430	
100-24-54910-122	FICA	$293	$400	$324	$405	$410	
100-24-54910-123	MEDICARE	$69	$95	$76	$95	$100	
100-24-54910-130	HEALTH INS	$1,548	$2,221	$1,499	$1,874	$2,000	
100-24-54910-132	DENTAL INS	$0	$0	$0	$0	$0	
100-24-54910-134	LIFE INS	$16	$17	$12	$15	$20	
100-24-54910-136	DISABILITY INS	$40	$49	$32	$40	$55	
100-24-54910-203	BLDG MAINT/COSTS	$0	$300	$37	$46	$300	
100-24-54910-223	FUEL/OIL/PUMPS	$405	$500	$228	$285	$500	
100-24-54910-243	SMALL EQUIPMENT/PARTS	$991	$500	$508	$635	$500	
100-24-54910-250	MISCELLANEOUS	$558	$50	$1,425	$1,781	$5,000	
	TOTAL CEMETERY	$9,040	$10,917	$9,848	$12,310	$15,785	
PARKS							
100-25-55200-110	FULL TIME WAGES	$27,244	$43,010	$25,015	$31,269	$43,900	
100-25-55200-111	PART TIME WAGES	$1,860	$0	$0	$0	$0	
100-25-55200-112	TEMP EMPLOYMENT	$1,005	$3,000	$3,559	$3,559	$3,000	
100-25-55200-120	RETIREMENT	$1,907	$2,930	$1,864	$2,330	$2,900	
100-25-55200-122	FICA	$1,839	$2,670	$1,766	$2,208	$3,000	
100-25-55200-123	MEDICARE	$431	$630	$413	$516	$350	
100-25-55200-130	HEALTH INS	$8,429	$15,051	$5,910	$7,388	$13,500	
100-25-55200-132	DENTAL INS	$0	$0	$0	$0	$0	
100-25-55200-134	LIFE INS	$78	$115	$64	$80	$123	
100-25-55200-136	DISABILITY INS	$199	$330	$155	$194	$346	
100-25-55200-203	BLDG MAINT/COSTS	$1,089	$1,200	$910	$1,138	$1,200	
100-25-55200-207	UTILITIES	$5,696	$9,000	$3,992	$4,990	$7,000	
100-25-55200-214	PARK EQUIP/MAINTENANCE	$590	$500	$258	$323	$500	
100-25-55200-217	OTHER PROFESSIONAL SERVICES	$464	$500	$85	$106	$500	
100-25-55200-223	FUEL/OIL/PUMPS	$1,763	$2,500	$1,395	$1,744	$2,000	
100-25-55200-225	INTERNET	$0	$0	$0	$0	$0	
100-25-55200-230	POSTAGE	$13	$25	$6	$8	$25	
100-25-55200-243	SMALL EQUIPMENT/PARTS	$1,112	$900	$701	$876	$900	
100-25-55200-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
100-25-55200-252	LAUNCH SUPPLIES	$702	$500	$0	$0	$500	
100-25-55200-258	CAPITAL OUTLAY	$4,867	$0	$0	$0	$18,000	
100-25-55200-267	CHEMICALS	$434	$600	$374	$468	$600	
100-25-55200-281	PIERS MAINT/REPAIR	$600	$700	$180	$225	$700	
100-25-55200-285	PARK MAINT/REPAIR	$327	$3,000	$282	$353	$3,000	
100-25-55200-294	PROGRAMMING - MOVIES IN THE PARKS	$2,393	$3,100	$2,569	$2,569	$3,100	11
	TOTAL PARKS	$63,042	$90,261	$49,498	$60,341	$105,144	
PARK COMMISSION							
100-25-55201-111	PART TIME WAGES	$650	$700	$275	$700	$0	
100-25-55201-122	FICA	$40	$45	$17	$45	$0	
100-25-55201-123	MEDICARE	$10	$12	$4	$12	$0	
100-25-55201-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	TOTAL PARK COMMISSION	$700	$757	$296	$757	$0	
RECREATION							
100-26-55302-110	FULL TIME WAGES	$80,001	$15,345	$1,848	$2,310	$15,650	
100-26-55302-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$0	
100-26-55302-120	RETIREMENT	$561	$1,045	$126	$158	$1,040	
100-26-55302-122	FICA	$488	$955	$115	$144	$1,000	
100-26-55302-123	MEDICARE	$114	$225	$27	$34	$240	

100-26-55302-130	HEALTH INS	$4,128	$5,371	$3,342	$4,178	$4,800
100-26-55302-132	DENTAL INS	$0	$0	$0	$0	$0
100-26-55302-134	LIFE INS	$39	$41	$32	$40	$45
100-26-55302-136	DISABILITY INS	$99	$118	$77	$96	$125
100-26-55302-225	INTERNET	$0	$0	$0	$0	$0
100-26-55302-250	MISCELLANEOUS	$34	$0	$0	$0	$0
100-26-55302-254	FLAGS/BANNER/DECOR	$5,154	$1,250	$770	$1,250	$2,250
	TOTAL RECREATION	$90,618	$24,350	$6,337	$8,209	$25,150
	TOTAL PUBLIC WORKS	**$803,657**	**$699,823**	**$407,430**	**$498,898**	**$795,279**

PUBLIC SAFETY

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
Chief	1	0	0
Capt/Lieutenant	2	0	0
Detective	1	0	0
Officers	9	8	0
Dispatchers	5	4	0

Budget	Expenditures
2014	$2,008,699
2015	$2,170,078
2016	$2,081,208

Village of Twin Lakes
2016 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 1.5% increase on January 1, 2016.

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. The 2016 amount is based on the grant received for bulletproof vests.

4. This line reflects the purchase of Computer Aided Dispatch software. The cost is approximately $60,000 for which the Village will pay over a two year period.

5. This line reflects wages for all Dispatchers at TLPD. An additional dispatcher is budgeted for 2016 (for a total of five) as well as four part time staff. All staff members are subject to a 1.5% increase on January 1.

6. This line reflects wages for all non-union, full time police department supervisors. This includes the Police Chief, Captain and Lieutenant. One full time lieutenant position is vacant. A slight increase (<1.5%) will be given in 2016 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 former Police Chief, who did not take the Village's Health Insurance program but received a dental benefit. In 2015 a new Police Chief was hired who takes the Village's Health Insurance plan.

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.

2016 ANNUAL BUDGET

FUND	100- General Fund
DEPARTMENT	N/A

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
PUBLIC SAFETY							
POLICE COMMISSION							
100-30-52103-111	PART TIME WAGES	$350	$900	$475	$632	$0	
100-30-52103-122	FICA	$22	$60	$30	$40	$0	
100-30-52103-123	MEDICARE	$5	$15	$7	$9	$0	
100-30-52103-208	TRAINING	$32	$300	$50	$67	$0	
100-30-52103-232	LEGAL	$315	$500	$0	$0	$0	
100-30-52103-250	MISCELLANEOUS	$1	$0	$2	$3	$0	
	TOTAL POLICE COMMISSION	$725	$1,775	$564	$750	$0	
POLICE DEPARTMENT							
100-31-52111-110	FULL TIME WAGES	$605,275	$618,400	$410,028	$512,535	$565,500	1
100-31-52111-111	PART TIME WAGES	$60,171	$58,400	$52,085	$65,106	$58,385	1
100-31-52111-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$0	
100-31-52111-114	OVERTIME 1.5	$64,504	$52,000	$60,302	$75,378	$52,000	
100-31-52111-120	RETIREMENT	$112,478	$105,900	$83,450	$104,313	$79,819	
100-31-52111-122	FICA	$45,634	$45,200	$33,968	$42,460	$41,950	
100-31-52111-123	MEDICARE	$10,565	$10,600	$7,945	$9,931	$9,800	
100-31-52111-124	LONGEVITY	$2,505	$2,505	$0	$0	$1,945	
100-31-52111-126	ALT INS INCENTIVE	$0	$0	$0	$0	$0	
100-31-52111-128	EDUCATION/CERT INCENTIVE	$4,500	$6,000	$0	$6,000	$9,000	
100-31-52111-130	HEALTH INS	$174,949	$181,400	$133,872	$167,340	$139,940	
100-31-52111-131	RETIREE HEALTH INS	$0	$0	$0	$0	$7,430	
100-31-52111-132	DENTAL INS	$402	$0	$536	$670	$0	
100-31-52111-134	LIFE INS	$1,232	$1,100	$798	$998	$855	
100-31-52111-136	DISABILITY INS	$4,357	$5,500	$3,494	$4,368	$5,300	
100-31-52111-138	FLEX SPENDING PLAN	$6,179	$5,000	$5,000	$5,000	$6,200	
100-31-52111-140	UNIFORM ALLOWANCE	$11,135	$11,400	$9,408	$11,760	$11,400	
100-31-52111-201	ANIMAL FUND	$728	$350	$1,071	$1,339	$800	
100-31-52111-203	BLDG MAINT/COSTS	$27,366	$25,000	$15,661	$19,576	$25,000	
100-31-52111-205	CRIME STOPPERS	$0	$200	$0	$0	$200	
100-31-52111-206	BOTTLED WATER	$969	$850	$1,089	$1,361	$850	
100-31-52111-207	UTILITIES	$23,714	$26,200	$21,342	$26,678	$24,000	
100-31-52111-208	EDUCATION/TRAINING	$6,795	$6,000	$1,708	$2,135	$6,000	
100-31-52111-209	FILM/CAMERA EXP	$32	$100	$414	$518	$100	
100-31-52111-210	FIREARMS/SUPPLIES	$6,520	$2,500	$3,200	$4,000	$3,500	
100-31-52111-212	JAIL COSTS	$0	$50	$10	$13	$50	
100-31-52111-213	MEDICAL/HOSPITAL	$461	$300	$490	$613	$400	
100-31-52111-215	OFFC EQUIP PURCH/RPR	$3,172	$6,000	$1,556	$1,945	$6,000	
100-31-52111-216	OFFICE SUPPLIES	$2,107	$4,000	$2,928	$3,660	$4,000	
100-31-52111-217	OTHER PROFESSIONAL SERVICES	$13,847	$10,000	$12,789	$15,986	$13,000	
100-31-52111-219	PROFILE EVALUATION	$0	$0	$0	$0	$0	
100-31-52111-220	SUBSCRIPTION/DUES	$0	$0	$50	$63	$0	
100-31-52111-221	RADIO EQUIP/PAGERS	$586	$1,500	$745	$931	$2,500	
100-31-52111-222	VEHICLE EQUIP	$2,574	$3,000	$1,110	$1,388	$1,500	
100-31-52111-223	FUEL/OIL/PUMPS	$28,511	$30,000	$14,430	$18,038	$25,000	
100-31-52111-224	VEHICLE/BOAT MAINT/RPR	$11,745	$9,000	$8,996	$11,245	$8,000	
100-31-52111-225	INTERNET	$1,766	$1,000	$1,299	$1,624	$2,000	
100-31-52111-226	UNIFORM INITIAL ISSUE EXPENSE	$1,088	$1,200	$2,183	$2,729	$1,200	
100-31-52111-227	VEHICLE SEIZURES	$0	$250	$0	$0	$250	
100-31-52111-229	ADVERTISING/CLASSIFIEDS	$0	$250	$67	$84	$250	
100-31-52111-230	POSTAGE	$742	$1,000	$526	$658	$1,000	
100-31-52111-231	COMPUTERS	$18,310	$14,500	$10,049	$12,561	$25,000	
100-31-52111-232	LEGAL	$11,721	$3,000	$2,199	$2,749	$3,000	
100-31-52111-240	COUNTRY THUNDER OVER TIME WAGES	$7,514	$7,100	$0	$7,494	$7,100	2
100-31-52111-243	SMALL EQUIP/PARTS	$40	$500	$343	$429	$500	
100-31-52111-250	MISCELLANEOUS	$135	$150	$83	$104	$150	
100-31-52111-298	GRANT FUNDED EQUIPMENT	$0	$0	$0	$0	$8,000	3
100-31-52111-501	INSURANCE	$49,703	$50,450	$33,545	$41,931	$59,267	

100-31-52111-502	INS-LGPIF	$3,257	$3,345	$2,315	$2,894	$0	
100-31-52114-258	CAPITAL OUTLAY	$33,421	$66,000	$54,528	$77,150	$30,000	4
	TOTAL POLICE DEPARTMENT	$1,360,710	$1,377,200	$995,612	$1,265,749	$1,248,141	
POLICE DEPARTMENT- PW							
100-31-52113-110	FULL TIME WAGES	$1,277	$2,190	$1,077	$1,346	$2,250	
100-31-52113-111	PART TIME WAGES	$0	$0	$2,403	$3,004	$0	
100-31-52113-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$0	
100-31-52113-120	RETIREMENT	$90	$150	$73	$91	$150	
100-31-52113-122	FICA	$78	$140	$112	$140	$140	
100-31-52113-123	MEDICARE	$19	$35	$26	$33	$35	
100-31-52113-130	HEALTH INS	$0	$0	$0	$0	$690	
100-31-52113-134	LIFE INS	$0	$0	$0	$0	$7	
100-31-52113-136	DISABILITY INS	$0	$0	$0	$0	$18	
	TOTAL PD - PUBLIC WORKS	$1,464	$2,515	$3,691	$4,614	$3,290	
DISPATCH							
100-31-52115-110	FULL TIME WAGES	$152,307	$149,150	$127,113	$158,891	$199,350	5
100-31-52115-111	PART TIME WAGES	$39,516	$32,832	$23,516	$29,395	$12,000	
100-31-52115-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$0	
100-31-52115-114	OVERTIME 1.5	$34,246	$5,000	$13,452	$16,815	$5,000	
100-31-52115-120	RETIREMENT	$13,225	$12,725	$9,559	$11,949	$15,226	
100-31-52115-122	FICA	$13,950	$11,600	$10,115	$12,644	$14,303	
100-31-52115-123	MEDICARE	$3,263	$2,715	$2,366	$2,958	$3,345	
100-31-52115-124	LONGEVITY	$570	$570	$0	$0	$920	
100-31-52115-128	EDUCATION/CERT INCENTIVE	$0	$0	$300	$375	$0	
100-31-52115-130	HEALTH INS	$32,959	$45,803	$24,554	$30,693	$59,030	
100-31-52115-132	DENTAL INS	$0	$0	$0	$0	$0	
100-31-52115-134	LIFE INS	$288	$240	$342	$428	$430	
100-31-52115-136	DISABILITY INS	$1,182	$1,200	$1,019	$1,274	$1,400	
100-31-52115-138	FLEX SPENDING PLAN	$2,427	$2,000	$2,000	$2,500	$2,280	
100-31-52115-140	UNIFORM ALLOWANCE	$0	$600	$0	$0	$600	
100-31-52115-208	TRAINING	$210	$500	$420	$525	$750	
100-31-52115-213	MEDICAL/HOSPITAL	$424	$350	$96	$120	$350	
100-31-52115-217	OTHER PROFESSIONAL SERVICES	$0	$100	$50	$63	$100	
100-31-52115-221	RADIO EQUIPMENT/REPAIR	$0	$500	$0	$0	$500	
100-31-52115-222	DISPATCH EQUIPMENT	$244	$250	$0	$0	$250	
100-31-52115-226	UNIFORM INITIAL ISSUE EXPENSE	$0	$250	$0	$0	$250	
	TOTAL DISPATCH	$294,813	$266,385	$214,902	$268,628	$316,084	
POLICE SUPERVISORS							
100-31-52116-110	FULL TIME WAGES	$144,164	$212,500	$138,183	$172,729	$211,090	6
100-31-52116-111	PART TIME WAGES	$35,082	$0	$12,955	$16,194	$0	
100-31-52116-120	RETIREMENT	$27,632	$29,000	$20,542	$25,678	$10,915	
100-31-52116-122	FICA	$11,282	$13,200	$9,328	$11,660	$13,090	
100-31-52116-123	MEDICARE	$2,639	$3,200	$2,182	$2,728	$3,065	
100-31-52116-124	LONGEVITY	$0	$0	$0	$0	$0	
100-31-52116-128	EDUCATION/CERT INCENTIVE	$1,500	$3,000	$450	$563	$3,000	
100-31-52116-130	HEALTH INSURANCE	$18,558	$41,130	$32,913	$41,141	$55,098	
100-31-52116-132	DENTAL INSURANCE	$1,120	$1,488	$74	$93	$0	7
100-31-52116-134	LIFE INSURANCE	$508	$500	$339	$424	$160	
100-31-52116-136	DISABILITY INSURANCE	$1,241	$1,300	$775	$969	$1,780	
100-31-52116-138	FLEX SPENDING PLAN	$552	$1,000	$962	$1,203	$1,140	
100-31-52116-140	UNIFORM ALLOWANCE	$196	$2,400	$761	$951	$2,400	
100-31-52116-208	EDUCATION/TRAINING	$705	$1,000	$1,554	$1,943	$1,000	
100-31-52116-220	SUBSCRIPTION/DUES	$270	$500	$470	$588	$500	
100-31-52116-226	UNIFORM INITIAL ISSUE EXPENSE	$16	$500	$0	$0	$500	
	TOTAL POLICE SUPERVISORS	$245,465	$310,718	$221,488	$276,860	$303,738	
WATER PATROL							
100-32-55304-110	FULL TIME WAGES	$608	$2,000	$0	$0	$2,000	
100-32-55304-111	PART TIME WAGES	$0	$0	$12,080	$15,100	$0	
100-32-55304-112	TEMP EMPLOYMENT	$31,744	$36,245	$24,124	$30,155	$36,245	
100-32-55304-114	OVERTIME 1.5	$1,859	$1,500	$0	$0	$1,500	
100-32-55304-120	RETIREMENT	$402	$400	$0	$0	$400	
100-32-55304-122	FICA	$2,119	$2,100	$2,245	$2,806	$2,100	
100-32-55304-123	MEDICARE	$496	$500	$525	$656	$500	
100-32-55304-130	HEALTH INS	$1,767	$1,000	$0	$0	$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	$43	$40	$34	$43	$45	
100-32-55304-138	FLEX SPENDING PLAN	$0	$0	$0	$0	$0	
100-32-55304-208	EDUCATION/TRAINING	$647	$300	$0	$0	$500	
100-32-55304-213	MEDICAL/HOSPITAL	$480	$800	$576	$720	$800	
100-32-55304-217	OTHER PROFESSIONAL SERVICES	$2,016	$1,000	$873	$1,091	$1,000	
100-32-55304-221	RADIO EQUIP/PAGERS	$452	$300	$105	$131	$300	
100-32-55304-222	VEHICLE EQUIPMENT	$3,585	$1,500	$1,211	$1,514	$1,500	
100-32-55304-223	FUEL/OIL/PUMPS	$877	$1,500	$742	$928	$1,500	
100-32-55304-224	VEHICLE/BOAT MAINT/RPR	$4,477	$4,500	$465	$581	$4,500	
100-32-55304-226	UNIFORM ALLOWANCE	$402	$500	$744	$930	$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	$51,974	$54,235	$43,724	$54,655	$54,440	
FIRE DEPARTMENT							
100-33-52200-111	PART TIME WAGES	$2,886	$3,000	$1,352	$1,690	$3,200	
100-33-52200-122	FICA	$179	$200	$84	$105	$220	
100-33-52200-123	MEDICARE	$42	$45	$20	$25	$50	
100-33-52200-204	CITIZEN PROGRAMS	$466	$500	$0	$0	$600	
100-33-52200-207	UTILITIES	$15,588	$12,000	$9,008	$11,260	$12,000	
100-33-52200-208	EDUCATION/TRAINING	$695	$2,000	$0	$0	$1,000	
100-33-52200-213	MEDICAL/HOSPITAL	$835	$1,000	$282	$353	$1,000	
100-33-52200-217	OTHER PROFESSIONAL SERVICES	$172	$500	$71	$89	$500	
100-33-52200-218	FD- NEW EQUIPMENT	$5,303	$5,000	$707	$884	$5,000	
100-33-52200-220	SUBSCRIPTIONS/DUES	$0	$0	$179	$224	$0	
100-33-52200-221	RADIO EQUIP/PAGERS	$2,432	$2,500	$2,141	$2,676	$4,000	
100-33-52200-223	FUEL/OIL/PUMPS	$4,907	$5,800	$1,674	$2,093	$5,800	
100-33-52200-224	VEHICLE/BOAT MAINT/RPR	$13,515	$12,000	$5,605	$7,006	$12,000	
100-33-52200-225	INTERNET	$713	$825	$486	$608	$825	
100-33-52200-243	SMALL EQUIP/PARTS	$2,440	$5,000	$1,266	$1,583	$5,000	
100-33-52200-250	MISCELLANEOUS	$147	$300	$0	$0	$300	
100-33-52200-259	SALARY COMPENSATION	$36,052	$35,000	$26,250	$35,000	$37,000	
100-33-52200-284	LENGTH OF SVC PROG	$8,000	$4,000	$0	$0	$4,000	8
100-33-52200-501	INSURANCE	$16,378	$16,400	$12,718	$15,898	$24,374	
100-33-52200-502	INS-LGPIF	$11,573	$11,740	$7,894	$9,868	$0	
100-33-52202-218	CAPITAL OUTLAY NEW EQUIPMENT	$0	$0	$0	$0	$0	
100-33-52202-258	CAPITAL OUTLAY	$0	$0	$0	$0	$0	
	TOTAL FIRE DEPARTMENT	$122,323	$117,810	$69,737	$89,359	$116,869	
RESCUE SQUAD							
100-34-52300-223	FUEL/OIL /PUMPS	$6,422	$7,500	$3,402	$4,253	$7,500	
100-34-52300-235	RETAINER FEES	$25,000	$25,000	$18,750	$23,438	$25,000	9
100-34-52300-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
100-34-52300-501	INSURANCE	$5,011	$5,100	$4,006	$5,008	$6,146	
100-34-52300-502	INS-LGPIF	$1,840	$1,840	$1,250	$1,563	$0	
	TOTAL RESCUE SQUAD	$38,273	$39,440	$27,408	$34,260	$38,646	
	TOTAL PUBLIC SAFETY	**$2,115,747**	**$2,170,078**	**$1,577,126**	**$1,994,874**	**$2,081,208**	

TIF DISTRICT FUND

The Tax Incremental Financing (TIF) District was formed in 2007 to encourage economic development in the downtown while improving aesthetic appeal. In 2015, the Joint Review Board approved resetting the base value to the January 1, 2014 values as allowed by State Statute. This value will be reflected in the 2017 budget.

	Full Time	Part Time	Contracted
Legal	0	0	1
Engineering	0	0	1
Planner	0	0	1
Audit	0	0	1

Budget	Expenditures
2014	$87,601
2015	$89,101
2016	$140,653

Village of Twin Lakes
2016 Annual Budget
Administrative Notes
TAX INCREMENT FINANCING (TIF) FUND

This Village opened a tax increment district (TID) in 2007 for the purposes of stimulating economic development in the community. The TID was amended in 2008 to add additional coverage area, and amended again in 2015 to reset the base value of the TID due to stagnant activity and falling valuation (>10% over 2 year period).

1. Tax increment is the levy received from properties within the TID whose value increased over the frozen 2007 level. No increment is anticipated for 2016 as the current value of the TID is 19% below 2007 levels. The base value reset will take effect in 2017 and will reset the value to the 2007 levels, thereby allowing the opportunity to collect tax increment.

2. Due to limited growth in value in the TID, there is not enough tax increment being collected to offset the costs of the debt service affiliated with the fund. The General Fund (85.5%) and Sewer Fund (14.5%) are providing an internal loan to the TIF Fund to help make debt payments until increment revenue is earned.

3. Per the requirements of an active development agreement, the Village is to reimburse Dollar General 85% of its tax payment (on the new increment portion only) each year until $100,000 has been refunded to fulfill development incentive obligations.

2016 ANNUAL BUDGET

FUND	120- TIF Fund
DEPARTMENT	N/A

REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
120-00-41120-000	TAXES ON INCREMENT	$0	$0	$0	$0	$0	1
120-00-48109-000	INTEREST EARNINGS	$0	$0	$0	$0	$0	
120-00-48900-000	MISC REVENUE	$3,692	$3,500	$79,059	$79,059	$3,500	
120-00-48950-000	EXEMPT COMPUTER AID	$7,025	$6,500	$5,755	$5,755	$6,500	
120-00-49100-000	DEBT PROCEEDS	$0	$0	$0	$0	$0	
	TRANSFER IN FROM GENERAL FUND	$67,650	$67,650	$67,650	$67,650	$115,655	2
	TRANSFER IN FROM SEWER FUND	$11,451	$11,451	$11,451	$11,451	$14,998	2
	TOTAL TID REVENUES	**$89,818**	**$89,101**	**$163,915**	**$163,915**	**$140,653**	

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
120-00-51300-232	LEGAL	$2,467	$500	$419	$557	$500	
120-00-51400-239	ENGINEER	$731	$950	$0	$0	$500	
120-00-51401-217	OTHER PROFESSIONAL SERVICES	$160	$150	$5,762	$5,762	$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	$6,150	$6,200	$6,200	$6,200	$4,300	
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	$15,340	$0	$14,042	$14,042	$0	3
120-00-57721-237	DEBT PAYMENTS	$0	$0	$0	$0	$0	
	Due to Debt Service Fund	$81,251	$81,251	$56,484	$81,251	$135,153	
	TOTAL TID EXPENDITURES	**$106,099**	**$89,101**	**$82,907**	**$107,812**	**$140,653**	
	FUND SURPLUS (DEFICIT)	**($16,281)**	**$0**	**$81,008**	**$56,103**	**$0**	
	Fund Balance Beginning of Fiscal Year	**$41,460**	**$25,179**		**$25,179**	**$81,282**	
	Change During Year	**($16,281)**	**$0**		**$56,103**	**$0**	
	Fund Balance End of Fiscal Year	**$25,179**	**$25,179**		**$81,282**	**$81,282**	

SEWER FUND

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
Head Sewer Operator	1	0	0
Sewer Operator	2	0	0

Budget	Expenditures
2014	$1,566,572
2015	$2,392,538
2016	$2,379,741

Village of Twin Lakes
2016 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 2016, 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. Since 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. Since 2015, delinquent and current sewer revenues are 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.

2016 ANNUAL BUDGET

FUND	200- Sewer Fund
DEPARTMENT	Sewer

REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
200-60-46410-001	SWR CHARGES	$1,377,575	$1,418,538	$1,574,615	$1,574,615	$1,425,741	1
200-60-46410-003	SWR PENALTIES	$22,484	$19,000	$27,109	$33,886	$19,000	
200-60-46410-018	SWR SEPTAGE	$120,559	$100,000	$87,259	$109,074	$100,000	2
200-60-46410-019	PRIOR SWR CHARGES	($2,469)	$0	$0	$0	$0	3
200-60-46410-020	PRIOR SWR PENALTIES/INT	$4,259	$0	$0	$0	$0	
200-60-46410-250	MISCELLANEOUS INCOME	$627	$0	$363	$454	$0	
200-60-48109-150	INTEREST	$3	$0	$0	$0	$0	
	BOND PROCEEDS	$0	$855,000	$0	$0	$835,000	
	TOTAL SEWER FUND REVENUES	**$1,523,038**	**$2,392,538**	**$1,689,346**	**$1,718,029**	**$2,379,741**	

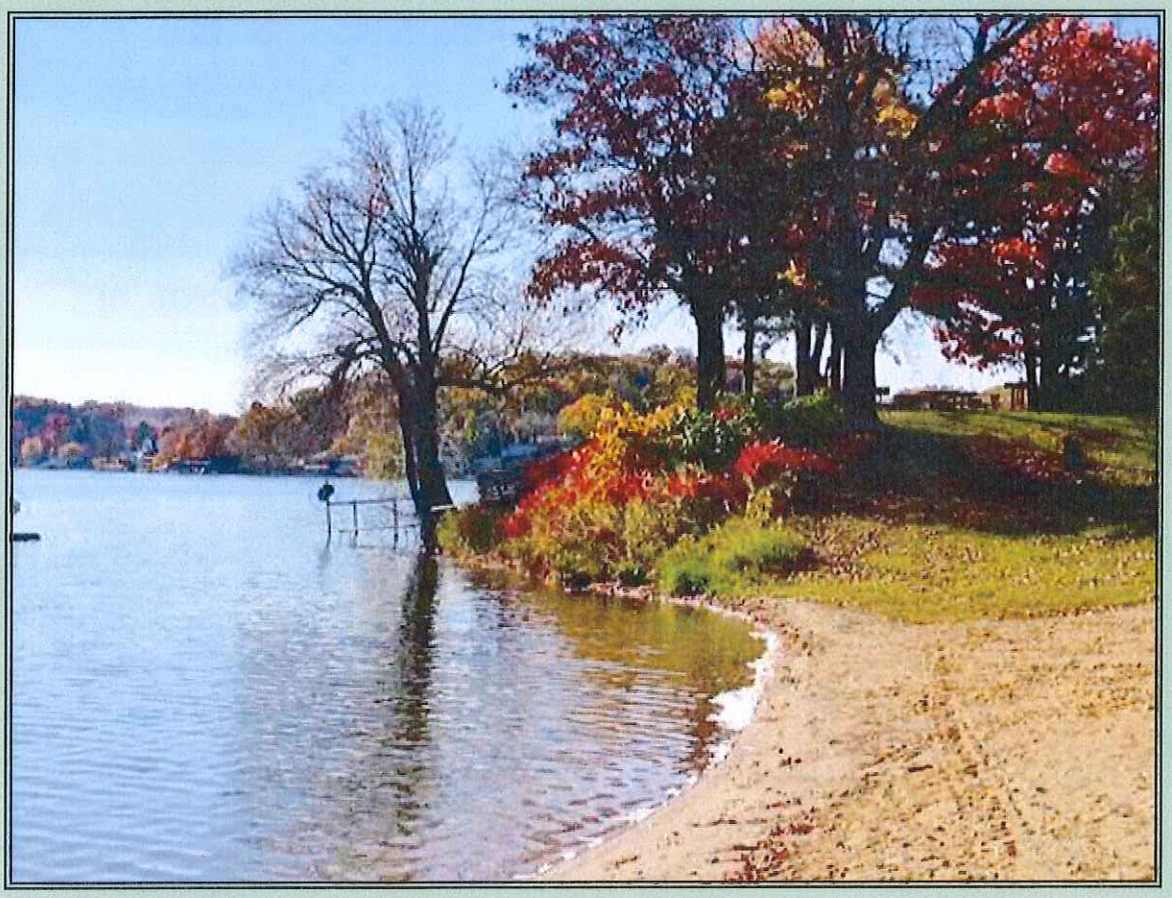
EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
200-60-53610-017	SWR DEPRECIATION	$323,348	$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	$183,492	$182,650	$135,189	$168,986	$186,295	4
200-60-53610-111	PART TIME WAGES	$0	$0	$70	$0	$0	
200-60-53610-112	TEMPORARY EMPLOYMENT	$0	$0	$0	$0	$0	
200-60-53610-114	OVERTIME 1.5	$8,548	$8,000	$6,235	$7,794	$8,000	
200-60-53610-115	OVERTIME 2.0	$11,070	$11,000	$8,519	$10,649	$11,000	
200-60-53610-120	RETIREMENT	$14,462	$13,750	$10,871	$13,589	$13,550	
200-60-53610-122	FICA	$12,690	$12,510	$9,808	$12,260	$12,750	
200-60-53610-123	MEDICARE	$2,968	$2,930	$2,238	$2,798	$3,000	
200-60-53610-124	LONGEVITY	$570	$800	$0	$800	$920	
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	$50,161	$49,600	$39,864	$49,830	$44,170	
200-60-53610-132	DENTAL INS	$0	$0	$0	$0	$0	
200-60-53610-134	LIFE INS	$781	$650	$560	$700	$750	
200-60-53610-136	DISABILITY INS	$1,442	$1,500	$1,111	$1,389	$1,530	
200-60-53610-138	FLEX SPENDING PLAN	$1,590	$1,500	$1,500	$1,500	$1,710	
200-60-53610-206	BOTTLED WATER	$88	$145	$40	$50	$100	
200-60-53610-207	UTILITIES	$88,164	$110,000	$68,716	$85,895	$100,000	
200-60-53610-208	EDUCATION/TRAINING	$1,834	$3,000	$1,322	$1,653	$2,500	
200-60-53610-215	OFFC EQUIP PURCH/RPR	$0	$500	$0	$0	$500	
200-60-53610-216	OFFICE SUPPLIES	$64	$100	$0	$0	$100	
200-60-53610-217	OTHER PROFESSIONAL SERVICES	$5,059	$16,000	$17,968	$22,460	$20,000	
200-60-53610-221	RADIO EQUIP/PGRS	$495	$700	$284	$355	$400	
200-60-53610-222	VEHICLE EQUIP	$159	$500	$0	$0	$500	
200-60-53610-223	FUEL/OIL/PUMPS	$6,284	$7,500	$3,821	$4,776	$6,500	
200-60-53610-224	VEHICLE/BOAT MAINT/RPR	$630	$2,000	$3,660	$4,575	$2,000	
200-60-53610-225	INTERNET	$948	$1,200	$977	$1,221	$1,200	
200-60-53610-226	UNIFORM EXPENSE	$620	$645	$610	$763	$645	
200-60-53610-229	ADVERTISING/CLASSIFIEDS	$0	$0	$0	$0	$0	
200-60-53610-230	POSTAGE	$1,994	$1,900	$1,416	$1,770	$2,000	
200-60-53610-231	COMPUTERS	$3,228	$3,400	$1,807	$2,259	$3,400	
200-60-53610-232	LEGAL	$425	$3,000	$1,054	$1,318	$3,000	
200-60-53610-239	ENGINEERING	$15,422	$45,000	$12,772	$25,000	$25,000	
200-60-53610-242	OUTSIDE ACCOUNTING/AUDIT	$8,200	$8,300	$6,725	$8,300	$6,000	
200-60-53610-243	SMALL EQUIPMENT/PARTS	$760	$700	$1,281	$1,601	$700	
200-60-53610-247	FEES/BONDING FEES	$6,048	$6,200	$31,531	$32,000	$6,200	
200-60-53610-250	MISCELLANEOUS	$548	$0	$23	$25	$0	
200-60-53610-256	SWR BILLING SUPPLIES	$2,427	$1,500	$444	$555	$1,500	
200-60-53610-260	LOCATING EXPENSES	$1,339	$1,700	$1,410	$1,763	$1,900	
200-60-53610-267	CHEMICALS	$9,006	$14,000	$4,675	$9,000	$12,000	
200-60-53610-268	LAB SUPPLIES	$5,899	$7,000	$3,866	$4,833	$7,000	
200-60-53610-269	PLANT SUPPLIES	$5,407	$5,000	$2,237	$2,796	$4,000	
200-60-53610-270	REPAIRS TO LINES/LIFTS	$57,857	$20,000	$15,952	$19,940	$20,000	5
200-60-53610-271	REPAIRS TO PLANT	$17,568	$15,000	$7,095	$8,869	$15,000	5
200-60-53610-272	SLUDGE COSTS	$105,180	$140,000	$85,314	$112,000	$140,000	6
200-60-53610-273	PLANT EQUIPMENT	$6,777	$7,000	$3,549	$4,436	$12,000	
200-60-53610-274	LINE TELEVISING	$44,362	$60,417	$77,912	$77,912	$55,000	7
200-60-53610-276	CLEAN H2O LOAN BOND	$111,685	$560,978	$53,566	$560,978	$586,426	8
200-60-53610-501	INSURANCE	$16,394	$16,100	$10,622	$13,278	$39,687	
200-60-53610-502	INS-LGPIF	$11,500	$12,000	$8,083	$10,104	$0	
200-60-53611-258	CAPITAL OUTLAY	$17,755	$7,000	$6,834	$8,543	$9,000	
200-60-53611-299	CAPITAL OUTLAY- BORROWED FUNDS	$0	$855,000	$11,222	$14,028	$835,000	

SEWER- ADMIN/BOARD WAGES							
200-60-53612-110	FULL TIME WAGES	$41,613	$47,045	$32,229	$40,286	$46,335	9
200-60-53612-111	PART TIME WAGES	$17,639	$17,820	$11,266	$14,083	$20,115	
200-60-53612-120	RETIREMENT	$3,526	$3,795	$2,447	$3,059	$3,590	
200-60-53612-122	FICA	$3,667	$4,025	$2,654	$3,318	$4,000	
200-60-53612-123	MEDICARE	$858	$915	$621	$776	$900	
200-60-53612-130	HEALTH INS	$8,849	$13,478	$6,266	$7,833	$11,050	
200-60-53612-132	DENTAL INS	$0	$0	$0	$0	$0	
200-60-53612-134	LIFE INS	$165	$162	$108	$135	$165	
200-60-53612-136	DISABILITY	$330	$355	$270	$338	$545	
200-60-53612-283	CAR ALLOWANCE (Administrator)	$210	$252	$231	$252	$252	
SEWER- PW WAGES							
200-60-53613-110	FULL TIME WAGES	$1,393	$570	$410	$513	$580	10
200-60-53613-111	PART TIME WAGES	$0	$0	$0	$0	$0	
200-60-53613-114	OVERTIME 1.5	$0	$0	$0	$0	$0	
200-60-53613-115	OVERTIME 2.0	$0	$0	$0	$0	$0	
200-60-53613-120	RETIREMENT	$98	$40	$28	$35	$38	
200-60-53613-122	FICA	$86	$37	$26	$33	$40	
200-60-53613-123	MEDICARE	$20	$10	$6	$8	$10	
200-60-53613-130	HEALTH INS	$91	$198	$910	$1,138	$180	
200-60-53613-132	DENTAL INS	$0	$0	$0	$0	$0	
200-60-53613-134	LIFE INS	$0	$5	$7	$9	$5	
200-60-53613-136	DISABILITY	$0	$5	$19	$24	$5	
DUE TO TIF FUND		$11,451	$11,451	$11,451	$11,451	$14,998	
	TOTAL SEWER FUND EXPENSES	**$1,329,244**	**$2,392,538**	**$805,702**	**$1,470,633**	**$2,379,741**	
	FUND SURPLUS(DEFICIT)	**$193,794**	**$0**	**$883,644**	**$247,396**	**$0**	
	Fund Balance Beginning of Fiscal Year	**$0**	**$193,794**		**$193,794**	**$441,190**	
	Change During Year	**$193,794**	**$0**		**$247,396**	**$0**	
	Fund Balance End of Fiscal Year	**$193,794**	**$193,794**		**$441,190**	**$441,190**	

FINAL DRAFT– APPROVED JULY 2015

LAKE DISTRICT FUND



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
				2014	$232,000
No direct personnel	0	0	0	2015	$232,000
				2016	$166,380

TWIN LAKES LAKE PROTECTION AND REHABILITATION DISTRICT
BUDGET FOOTNOTES

EXPENSES
2016

1. Engineering $10,000 - This provides funds for design by engineers, landscape designers and other design professionals related to the storm water, shoreline and other Lake District projects.

2. Annual Meeting Notice $4,000 - This amount covers printing and postage costs related to the annual meeting.

3. Signs $1,200 – In 2016, this line is intended to provide funds for new or replacement signage at the public and private launches and marinas related to removal of lake weeds from boats prior to and after launch as well as Slow No Wake notification signage.

4. Plant Survey $2,000 – In order to provide an update to the plan for addressing invasive weeds, funds are provided to undertake an updated lake plant survey and full mapping of lakes to redefine the plans for the future. This also provides funding for the mapping software annual maintenance fee.

5. Aquatic Plant Treatment $15,000 - Provides funding for invasive aquatic plant destruction.

6. Launch Monitoring Program $5,000 – This line provides funds for 2015 to continue a program through which persons will be stationed at the public launches to remind boaters about invasive weed prevention, boating safety and other local regulations and practices. In 2013 the District was awarded a grant by the DNR reimbursing for 75% of the program costs. The grant was not received in 2014, but the application will be resubmitted for 2015.

7. Fish Stocking $5,000 - This line pays the full cost of the stocking program. The stocking program undertaken by the District will coordinate with the DNR fish stocking plans.

8. Stormwater Management $100,000 - This is the annual levy for storm water management projects based on the approval of the Annual Meeting in 2007 (for 2008). Under this plan, the District levies $100,000 annually to fund projects to improve the quality and quantity/rate of storm water flowing to the lakes in the Village. No new project was installed in 2011, 2012, 2013, 2014 or 2015. Future projects may include preliminary work on a Bayview Channel project and installation of a unit similar to a StormTrap in an outlet into Lake Elizabeth on Lucille Avenue in the Hickory Point area. This levy is an ongoing effort undertaken on behalf of, and in coordination with, the Village in

fulfillment of the Village's obligations under new storm water release regulations implemented by the State. Each year since 2011, $80,000 of this annual levy was abated, or not levied, and instead, the funds were taken from the accumulated surplus of the Lake District. A similar proposal to abate $80,000 of this levy is made for this year as well.

9. Small Projects $0- No projects are anticipated at this time.

10. Dam Modification Project $0 – This line is to cover any final costs associated with the completion of the spillway that was reconstructed in 2014. None are anticipated.

11. Shoreline Projects $0 - Funds are provided in this line to undertake shoreline restoration projects on publicly controlled lands.

REVENUES
2016

1. Use of Cash $0 - This line represents the use of cash from the Capital Projects Account to pay for capital purchases or projects. No projects of this type are anticipated for 2016.

2. Use of Surplus $80,000 - Actual surplus funds available from previous fiscal years are being used to reduce the amount of the levy.

2016 ANNUAL BUDGET

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

REVENUES

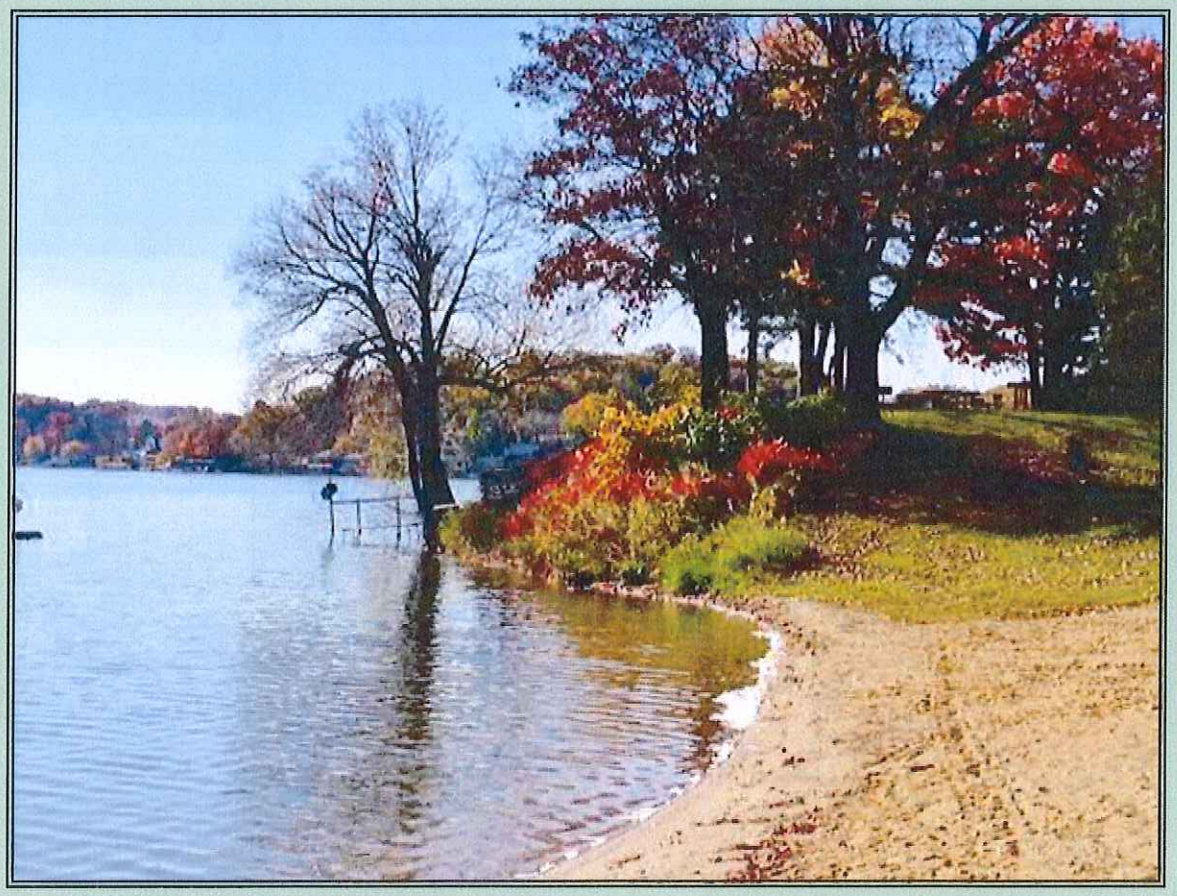
Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
400-70-41111-023	PROPERTY TAX SETTLEMENT	$232,219	$30,000	$20,205	$30,000	$82,380	
400-70-43690-022	STATE GRANTS RECEIVED	$0	$3,000	$938	$5,566	$3,000	
400-70-48109-150	INTEREST	$329	$500	$278	$500	$500	
400-70-48900-250	MISCELLANEOUS INCOME	$0	$500	$4,628	$0	$500	
	LOAN PROCEEDS	$0	$0	$0	$0	$0	
	USE OF CASH	$0	$0	$0	$0	$0	1
	USE OF SURPLUS	$0	$198,000	$0	$198,000	$80,000	2
	TOTAL LAKE REHAB REVENUES	**$232,548**	**$232,000**	**$26,049**	**$234,066**	**$166,380**	

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
GENERAL GOVERNMENT							
400-70-53641-096	ADMIN EXPENSES	$1,757	$1,000	$523	$1,000	$1,000	
400-70-53641-232	LEGAL	$1,559	$1,000	$7,752	$7,752	$1,000	
400-70-53641-239	ENGINEERING	$22,115	$25,000	$1,238	$3,000	$10,000	1
400-70-53641-052	ANNUAL MEETING COSTS	$2,936	$4,000	$2,708	$4,000	$4,000	2
PUBLIC SAFETY							
400-70-53641-091	NEW BUOY/EQUIP MAINT	$1,529	$0	$129	$200	$0	
400-70-53641-062	BOAT REPLACEMENT	$0	$0	$0	$0	$0	
400-70-53641-089	MAINT/STRGE BUOY TENDER	$663	$3,600	$390	$1,200	$3,600	
400-70-53641-088	SALARY BUOY INSTALLATION	$3,000	$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	$75	$1,200	$0	$200	$1,200	3
400-70-53641-054	WATER PATROL	$9,100	$9,100	$0	$9,100	$9,100	
LAKE MAINTENANCE							
400-70-53641-063	PLANT SURVEY	$925	$4,000	$1,850	$2,000	$2,000	4
400-70-53641-086	AQUATIC PLANT MGMNT	$12,086	$15,000	$0	$10,000	$15,000	5
400-70-53641-111	LAUNCH MONITORING- SEASONAL WAGES	$2,750	$4,600	$4,165	$5,000	$5,000	6
400-70-53641-122	LAUNCH MONITORING- FICA	$171	$280	$259	$350	$350	
400-70-53641-123	LAUNCH MONITORING- MEDICARE	$40	$70	$61	$80	$80	
400-70-53641-297	LAUNCH MONITORING PROGRAM EXPENSES	$206	$50	$0	$50	$50	
400-70-53641-083	FISH STOCKING	$9,031	$5,000	$0	$5,000	$5,000	7
400-70-53641-094	WEED COLLECTION	$5,000	$5,000	$0	$5,000	$5,000	
INFORMATION & EDUCATION							
400-70-53641-097	NEWSLETTERS/BROCHURES	$0	$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	
CAPITAL IMPROVEMENT							
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	$1,631	$18,000	$165	$500	$0	9
400-70-53641-066	DAM MODIFICATION	$359,231	$5,000	$18,078	$18,100	$0	10
400-70-53641-068	SHORELINE PROJECTS	$0	$26,100	$0	$0	$0	11
GRANT APPLICATIONS							
400-70-53641-071	GRANT WRITER	$0	$0	$0	$0	$0	
400-70-53641-095	STORMWATER GRANT	$0	$0	$0	$0	$0	
	TOTAL LAKE REHAB EXPENSES	**$433,805**	**$232,000**	**$38,818**	**$75,532**	**$166,380**	
	FUND SURPLUS (DEFICIT)	**($201,257)**	**$0**	**($12,769)**	**$158,534**	**$0**	

Fund Balance Beginning of Fiscal Year	**$553,007**	**$332,312**	**$490,846**
Change During Year	**($220,695)**	**$0**	**$0**
Fund Balance End of Fiscal Year	**$332,312**	**$332,312**	**$490,846**

DEBT SERVICE FUND



The Village incurs all General Obligation Debt through its Debt Service Fund. Over $3.8M in loans were refinanced in 2012. The Village has no plans to issue additional debt in 2016. Sewer debt service is not handled in the Debt Service Fund but is managed in the Sewer Fund.

	2014	2015	2016
Average Debt Payment by Taxpayer	$120.70	$119.24	$

Budget	Expenditures
2013	$471,290
2014	$511,581
2015	$514,682

2016 ANNUAL BUDGET

FUND	500- Debt Service Fund
DEPARTMENT	N/A

REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
500-50-41110-000	PROPERTY TAX SETTLEMENT	$303,489	$364,080	$364,080	$364,080	$298,520	
500-56-49100-000	DEBT PROCEEDS	$0	$0	$30,665	$30,665	$0	
	TRANSFER IN FROM TIF FUND	$81,251	$81,251	$81,251	$81,251	$135,153	
	TRANSFER IN FROM LAUNCH/MARINA FUND	$66,250	$66,250	$67,059	$66,250	$65,935	
	TRANSFER IN FROM CAPITAL PROJECTS FUND	$0	$0	$0	$0	$15,074	
	TOTAL DEBT SERVICE FUND REVENUES	**$450,990**	**$511,581**	**$543,055**	**$542,246**	**$514,682**	

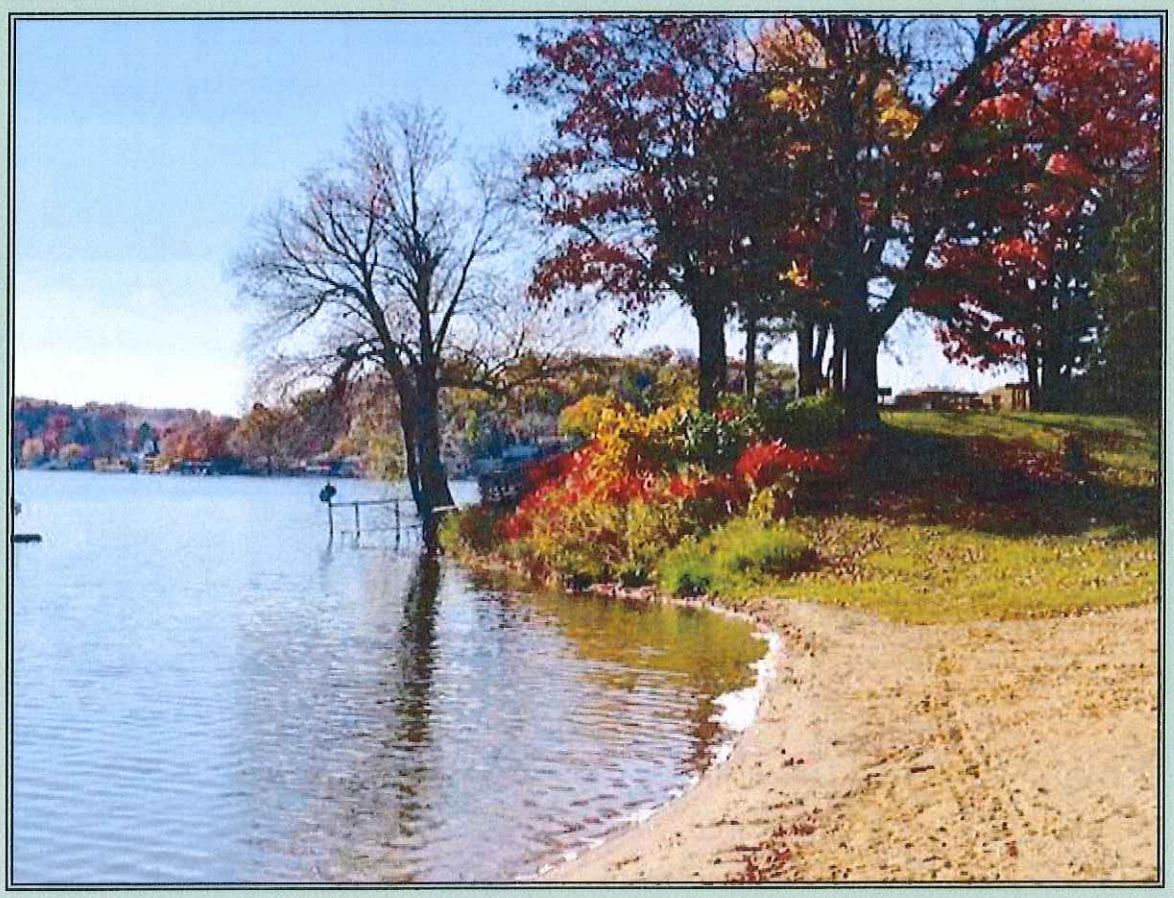
EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
500-14-58100-237	PRINCIPAL	$319,708	$381,466	$166,466	$381,466	$379,136	
500-14-58200-237	INTEREST	$141,582	$130,115	$83,510	$130,115	$135,546	
500-14-58300-247	FEES	$0	$0	$15,121	$15,121	$0	
	TOTAL DEBT SERVICE FUND EXPENSES	**$461,290**	**$511,581**	**$265,097**	**$526,702**	**$514,682**	
	DEBT SERVICE FUND SURPLUS(DEFICIT)	**($10,300)**	**$0**	**$277,958**	**$15,544**	**$0**	

2016 SUMMARY SCHEDULE OF CURRENT YEAR PAYMENTS

FUND	LOAN TITLE	ORIGINAL LOAN	ACTUAL DUE	PRINCIPAL	INTEREST	AMOUNT BUDGETED
GF	Police Department Land Purchase	$295,000	$105,000	$10,000	$0	$10,000
GF	Fire Truck and Park Projects	$720,000	$430,000	$95,000	$17,263	$112,263
TIF	Finance TIF District	$27,000	$18,746	$2,897	$564	$3,461
TIF	TID #1 Developer Incentive	$300,000	$269,027	$18,141	$10,117	$28,258
GF	Reimbursement of Emergency Construction Project	$125,000	$111,438	$13,927	$3,073	$17,000
77% TIF / 23% LEM	2012 Refunding Bonds	$2,240,000	$2,240,000	$70,000	$64,330	$134,330
78% GF / 22% LEM	2012 Promissory Notes	$1,590,000	$1,145,000	$135,000	$24,268	$159,268
CPF	Public Works Truck	$68,000	$34,171	$34,171	$857	$35,028
63% Sewer/37% CPF	Note Anticipation Note- Streets and CWF Sewer Rehab	$1,435,000	$1,435,000	$0	$15,074	$15,074
		$6,800,000	**$5,788,382**	**$379,136**	**$135,546**	**$514,682**

SANITATION FUND



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
				2014	$471,239
Refuse/Recycling	0	2	1		
				2015	$476,130
				2016	$476,130

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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. There are no rate increases in 2016.

   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 Advanced Disposal. 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. There is no rate increase for 2016.

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.

2016 ANNUAL BUDGET

FUND	600- Sanitation Fund
DEPARTMENT	N/A

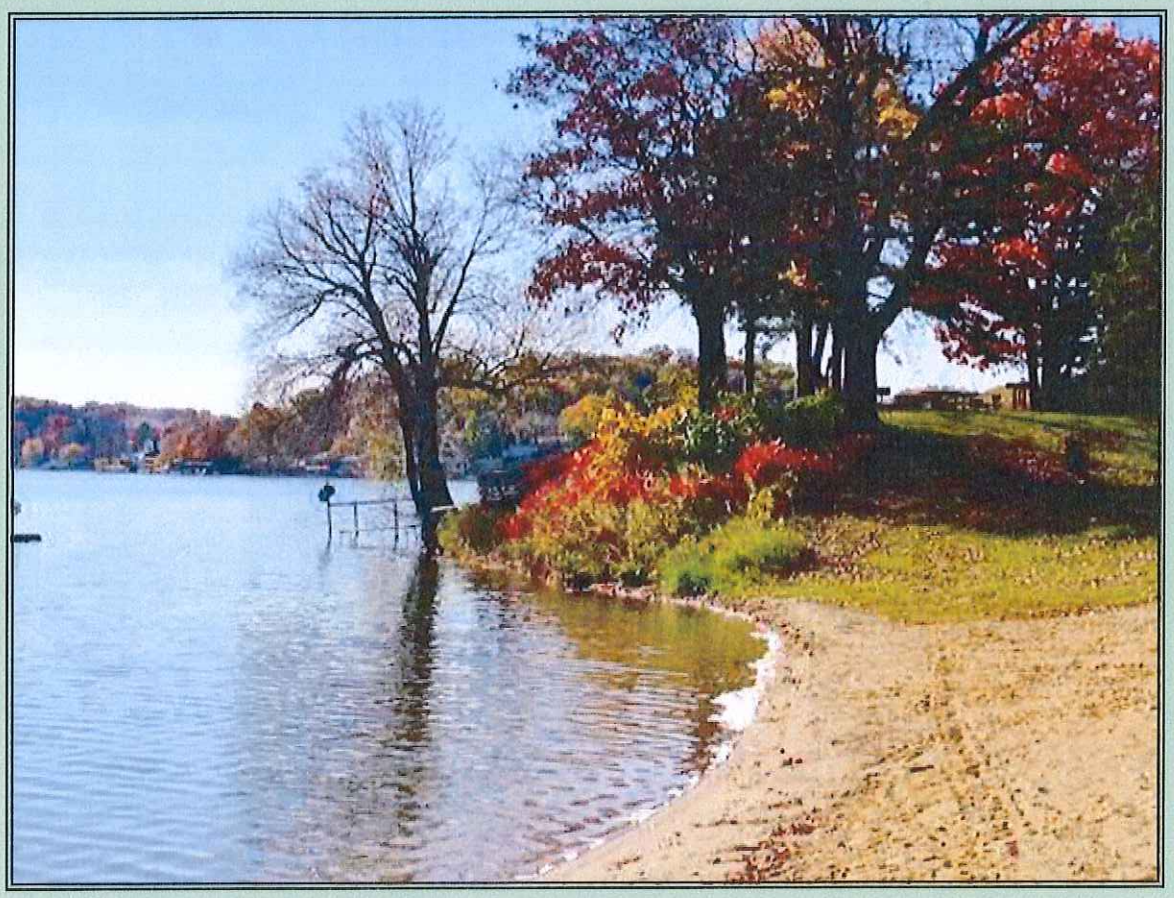
REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
600-40-43545-000	RECYCLING GRANT	$17,424	$17,000	$17,420	$17,420	$17,000	
600-40-46420-000	REFUSE/RECYCLING CHARGES	$462,581	$453,630	$379	$453,630	$453,630	1
600-40-46421-000	PRIOR YEAR REFUSE/RECYCLING	($1,183)	$0	$0	$0	$0	
600-40-48112-000	INTEREST ON TAXES CHARGED	$2,190	$500	$1,211	$1,514	$500	
600-40-46440-000	LAKE WEEDS	$5,000	$5,000	$5,000	$5,000	$5,000	2
	TOTAL SANITATION FUND REVENUES	**$486,012**	**$476,130**	**$24,010**	**$477,564**	**$476,130**	

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
600-40-53620-255	GARBAGE PAYMENT	$322,128	$321,100	$190,524	$321,100	$321,100	3
600-40-53635-110	FULL TIME WAGES	$14,929	$24,020	$17,716	$22,145	$24,480	
600-40-53635-111	PART TIME WAGES	$5,120	$4,950	$3,658	$4,573	$5,100	4
600-40-53635-112	TEMP EMPLOYMENT	$0	$0	$0	$0	$0	
600-40-53635-120	RETIREMENT	$1,046	$1,640	$1,205	$1,506	$1,711	
600-40-53635-122	FICA	$1,229	$1,490	$1,181	$1,476	$1,580	
600-40-53635-123	MEDICARE	$288	$350	$277	$346	$360	
600-40-53635-130	HEALTH INS	$9,035	$8,410	$7,859	$9,824	$7,610	
600-40-53635-132	DENTAL INS	$0	$0	$0	$0	$0	
600-40-53635-134	LIFE INS	$84	$55	$68	$85	$69	
600-40-53635-136	DISABILITY INS	$213	$190	$166	$208	$195	
600-40-53635-207	UTILITIES	$353	$275	$88	$110	$275	
600-40-53635-217	OTHER PROFESSIONAL SERVICES	$8,028	$1,000	$52	$65	$1,000	
600-40-53635-223	FUEL/OIL/PUMPS	$3,184	$2,000	$2,386	$2,983	$2,000	
600-40-53635-224	VEHICLE/BOAT MAINT/RPR	$7,755	$2,500	$3,785	$4,731	$2,500	
600-40-53635-230	POSTAGE	$60	$50	$18	$23	$50	
600-40-53635-243	SMALL EQUIP/PARTS	$268	$500	$202	$253	$500	
600-40-53635-250	MISCELLANEOUS	$0	$0	$49	$61	$0	
600-40-53635-255	RECYCLING PAYMENT	$93,207	$102,600	$56,739	$102,600	$102,600	
600-40-53635-293	ADMIN PYMNT TO GEN FUND	$5,000	$5,000	$5,000	$5,000	$5,000	
	TOTAL SANITATION FUND EXPENSES	**$471,927**	**$476,130**	**$290,973**	**$477,088**	**$476,130**	
	SANITATION FUND SURPLUS(DEFICIT)	**$14,085**	**$0**	**($266,963)**	**$476**	**$0**	

GENERAL CAPITAL PROJECTS FUND



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
	2014	N/A
	2015	$507,000
	2016	$107,808

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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. No borrowing is anticipated for 2016.

2. The Village has three years to spend the proceeds of each borrowing. 2016 is year two of the 2015 borrowing performed by the Village. This line represents the balance still available. It is anticipated that the remaining funds will be exhausted in 2016.

3. The Village will use remaining funds from the 2015 borrowing for street resurfacing. This majority of the proceeds covered 3 years' worth of road projects, resulting in savings due to economies of scale.

2016 ANNUAL BUDGET

FUND	700- General Capital Projects Fund
DEPARTMENT	N/A

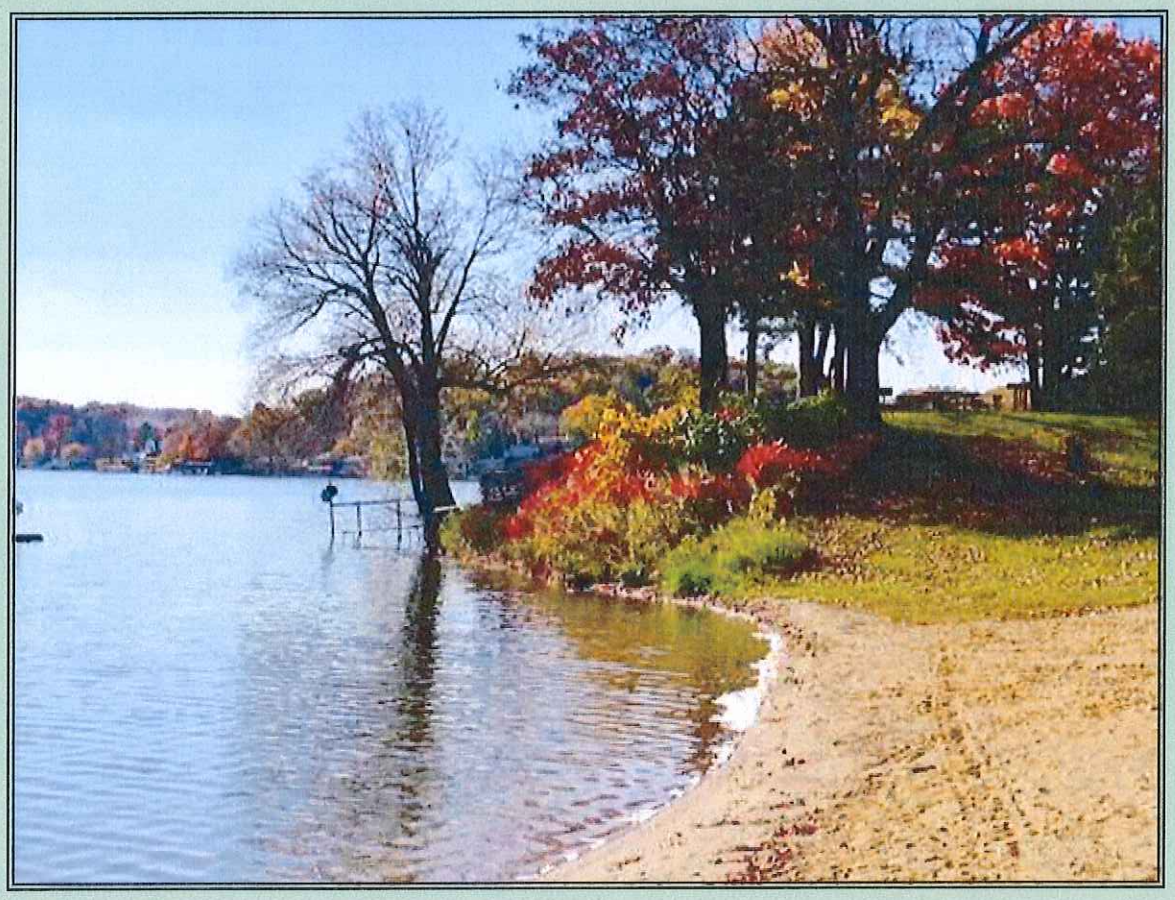
REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
700-00-41111-000	PROP TAX SETTLEMENT	$0	$0	$0	$0	$15,074	
700-00-49100-000	BOND PROCEEDS	$0	$507,000	$507,000	$507,000	$0	1
700-00-48300-000	SALE OF CAPITAL ASSETS	$0	$0	$0	$0	$0	
700-00-49101-000	APPL OF PRIOR YEAR APPROPRIATION	$0	$0	$0	$0	$92,734	2
	TOTAL GENERAL CAPITAL PROJECTS FUND REVENUES	**$0**	**$507,000**	**$507,000**	**$507,000**	**$107,808**	

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
700-92-51416-215	GENERAL ADMINISTRATION- OFFICE	$0	$0	$0	$0	$0	
700-92-53311-215	PUBLIC WORKS- OFFICE	$0	$30,000	$30,000	$30,000	$0	
700-92-53311-222	PUBLIC WORKS- EQUIPMENT	$0	$0	$0	$0	$0	
700-92-53311-224	PUBLIC WORKS- VEHICLES	$0	$0	$0	$0	$0	
700-92-53311-244	PUBLIC WORKS- STREET RESURFACING	$0	$445,000	$176,241	$352,266	$92,734	3
700-92-52111-215	POLICE- OFFICE	$0	$0	$0	$0	$0	
700-92-52111-222	POLICE- EQUIPMENT	$0	$0	$0	$0	$0	
700-92-52111-224	POLICE- VEHICLES/BOATS	$0	$32,000	$31,815	$31,815	$0	
700-92-52200-218	FIRE- EQUIPMENT	$0	$0	$0	$0	$0	
700-92-52200-224	FIRE- VEHICLES	$0	$0	$0	$0	$0	
	DUE TO DEBT SERVICE FUND	$0	$0	$0	$0	$15,074	
	TOTAL GENERAL CAPITAL PROJECTS FUND EXPENSES	**$0**	**$507,000**	**$238,056**	**$414,081**	**$107,808**	
	GENERAL CAPITAL PROJECTS FUND SURPLUS(DEFICIT)	**$0**	**$0**	**$268,944**	**$92,919**	**$0**	
	Fund Balance Beginning of Fiscal Year	**$0**	**$0**		**$0**	**$92,919**	
	Change During Year	**$0**	**$0**		**$92,919**	**$0**	
	Fund Balance End of Fiscal Year	**$0**	**$0**		**$92,919**	**$92,919**	

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 Wisconsin Department of Natural Resources but is managed by the Village.

	Full Time	Part Time	Contracted	Budget	Expenditures
				2014	$101,670
No direct personnel	0	0	0	2015	$81,595
				2016	$81,449

Village of Twin Lakes
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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 2016 fiscal year's activities.

6. This line reflects staff time by Public Works to maintain the marina.

2016 ANNUAL BUDGET

FUND	800- Launch/Marina Fund
DEPARTMENT	N/A

REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
800-85-41111-000	PROP TAX SETTLEMENT	$51,344	$51,454	$51,454	$51,454	$35,039	1
800-85-43522-000	DNR GRANT PROCEEDS	$0	$0	$0	$0	$0	
800-85-46750-000	BOAT RAMP FEES	$15,375	$15,000	$17,168	$14,800	$15,000	2
800-85-46751-000	MARINA FEES	$36,035	$35,000	$36,034	$36,034	$35,000	3
800-85-48109-000	INTEREST LGIP	$45	$0	$84	$112	$0	
800-85-48200-000	LEASE PAYMENTS	$10,000	$10,000	$18,000	$18,000	$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
	TOTAL LAUNCH/MARINA FUND REVENUES	**$112,799**	**$111,454**	**$122,740**	**$120,400**	**$95,039**	

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
800-85-55400-110	FULL TIME WAGES	$991	$4,710	$829	$1,036	$4,790	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	$70	$320	$57	$71	$320	
800-85-55400-122	FICA	$61	$300	$51	$64	$300	
800-85-55400-123	MEDICARE	$14	$70	$12	$15	$75	
800-85-55400-130	HEALTH INS	$0	$1,650	$0	$0	$1,470	
800-85-55400-132	DENTAL INS	$0	$0	$0	$0	$0	
800-85-55400-134	LIFE INS	$0	$15	$0	$0	$14	
800-85-55400-136	DISABILITY INS	$0	$40	$0	$0	$38	
800-85-55400-203	BLDG MAINT COST	$0	$500	$54	$68	$500	
800-85-55400-207	UTILITIES	$376	$1,500	$376	$470	$1,500	
800-85-55400-216	OFFICE SUPPLIES	$1,395	$200	$316	$395	$200	
800-85-55400-217	OTHER PROFESSIONAL SERVICES	$174	$1,000	$0	$0	$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	$0	$500	$57	$71	$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	$880	$1,000	$860	$1,075	$1,000	
800-85-55400-293	ADMIN PAYMENT TO GEN FUND	$2,000	$2,000	$2,000	$2,500	$2,000	
800-85-55400-501	INSURANCE	$0	$0	$0	$0	$957	
800-85-55400-502	INS-LGPIF	$665	$690	$459	$574	$0	
800-85-99999-250	MISCELLANEOUS	$0	$0	$0	$0	$0	
	DUE TO DEBT SERVICE FUND	$88,550	$66,250	$10,575	$66,250	$65,935	
	TOTAL LAUNCH/MARINA FUND EXPENSES	**$95,176**	**$81,595**	**$15,646**	**$72,589**	**$81,449**	
	TOTAL FUND SURPLUS(DEFICIT)	**$17,623**	**$29,859**	**$107,094**	**$47,811**	**$13,590**	
	Fund Balance Beginning of Fiscal Year	**$137,784**	**$157,407**		**$157,407**	**$205,218**	
	Change During Year	**$17,623**	**$29,859**		**$47,811**	**$13,590**	
	Fund Balance End of Fiscal Year	**$157,407**	**$187,266**		**$205,218**	**$218,808**	

CDBG HOUSING LOAN FUND

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
No direct personnel	0	0	0

Budget	Fund Balance
2014	$47,259
2015	$20,213
2016	$20,184

Village of Twin Lakes
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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 2016, no additional state CDBG grants are expected to be awarded to the Village.

2. No loans are expected to be repaid in 2016 by residents.

3. Administrative costs are assessed on each loan to cover documentation and staff time costs affiliated with the loan paperwork and process.

2016 ANNUAL BUDGET

FUND	900- CDBG Fund
DEPARTMENT	N/A

REVENUES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
900-91-43581-000	HOUSING GRANT	$0	$0	$0	$0	$0	1
900-91-48109-150	INTEREST	($10)	$0	$0	$0	$0	
900-91-48900-000	LOAN REPAYMENTS	$4,870	$0	$0	$0	$0	2
	TOTAL CDBG REVENUES	**$4,860**	**$0**	**$0**	**$0**	**$0**	

EXPENDITURES

Acct Number	Acct Description	2014 Actual	2015 Budget	2015 YTD	2015 Estimate	2016 Proposed	FN
900-91-57710-201	HOUSING LOANS	$28,391	$0	$0	$0	$0	
900-91-57710-247	ADMINISTRATIVE	$4,282	$0	$30	$30	$0	3
	TOTAL CDBG EXPENSES	**$32,673**	**$0**	**$30**	**$30**	**$0**	
	FUND SURPLUS(DEFICIT)	**($27,813)**	**$0**	**($30)**	**($30)**	**$0**	
	Fund Balance Beginning of Fiscal Year	**$48,006**	**$20,214**		**$20,214**	**$20,184**	
	Change During Year	**($27,792)**	**$0**		**($30)**	**$0**	
	Fund Balance End of Fiscal Year	**$20,214**	**$20,214**		**$20,184**	**$20,184**	