Police & Fire Commission Agenda
Monday, August 24, 2026 - 4:00 PM
City Hall, Police Department Training Room, 2nd Floor

Members:
Commissioners: Spyro Condos, Len Jegerski, Tom Clausen, Emily Soley-Jonson and Eileen LeFevre
Town of Geneva Fire Liaison Steve Otten, Town of Linn Fire Liaison Jim Livingston

1. Call to Order
2. Roll Call
3. Discussion - 2027 Police Department Budget
4. Discussion - 2027 Fire Department Budget
5. Adjournment

Budget Workshop for Police and Fire Departments - No action will be taken at this time.

A quorum of the Council may be present; however, no official Council action will be taken.
Requests from persons with disabilities who need assistance to participate in this meeting should be made to the City Clerk's office in advance so that the appropriate accommodations can be made.

Lake Geneva Police Department

2027

Operating Budget Request

Dear Members of the Police and Fire Commission,

I am writing to provide context and perspective on the proposed 2027 budget for the City of Lake Geneva Police Department. While the budget reflects an overall increase of $411,000, it is important to note that $378,600 of this amount is attributable to contract obligations, the wage resolution, or operating costs associated with the addition of the Marine Unit. This figure could be substantially lower, as it currently includes a 10% placeholder increase for health insurance. Accordingly, the actual budget increase within our operational control is $32,480.

The Department had much to be proud of in 2026, most notably the launch of our Marine Unit. Previously, we paid $75,000 annually for marine services through an external contract. In 2027, the expected cost to operate our own unit will be $25,266—well below the original estimate of $32,000—after accounting for the 50% minimum operating expenses covered by the DNR. Additionally, we will receive a payment of $17,500 for the boat and $2,100 for the lift in 2027.

Looking ahead to 2027, we anticipate significant internal changes. Sergeants Jason Hall and William Thornburgh, along with Administrative Specialist Cindy Papenfus, are expected to retire. To maintain operational capacity, we will be filling three patrol vacancies resulting from these retirements as well as the resignation of Officer Emily Sarles.

The coming year will also bring substantial challenges. The Highway 50 construction project is expected to create significant traffic congestion and introduce new operational demands due to detours routing through the City. Our Department is preparing to manage these impacts while maintaining service levels to our community.

On a positive note, 2027 will mark the launch of our new Canine Program, which was approved in 2026 with available capital funding. While this program carries an expected ongoing operational cost of $15,000 annually, we anticipate strong community support through donations that will help offset these costs over time.

I want to extend my sincere gratitude to the Police and Fire Commission for your continued support of both our community and the men and women of the City of Lake Geneva Police Department. Your stewardship and guidance are invaluable as we work to serve Lake Geneva effectively and efficiently.

Respectfully submitted,

Chief Edward Gritzner
City of Lake Geneva Police Department

POLICE
CITY OF LAKE GENEVA
1844

LAKE GENEVA
POLICE DEPARTMENT

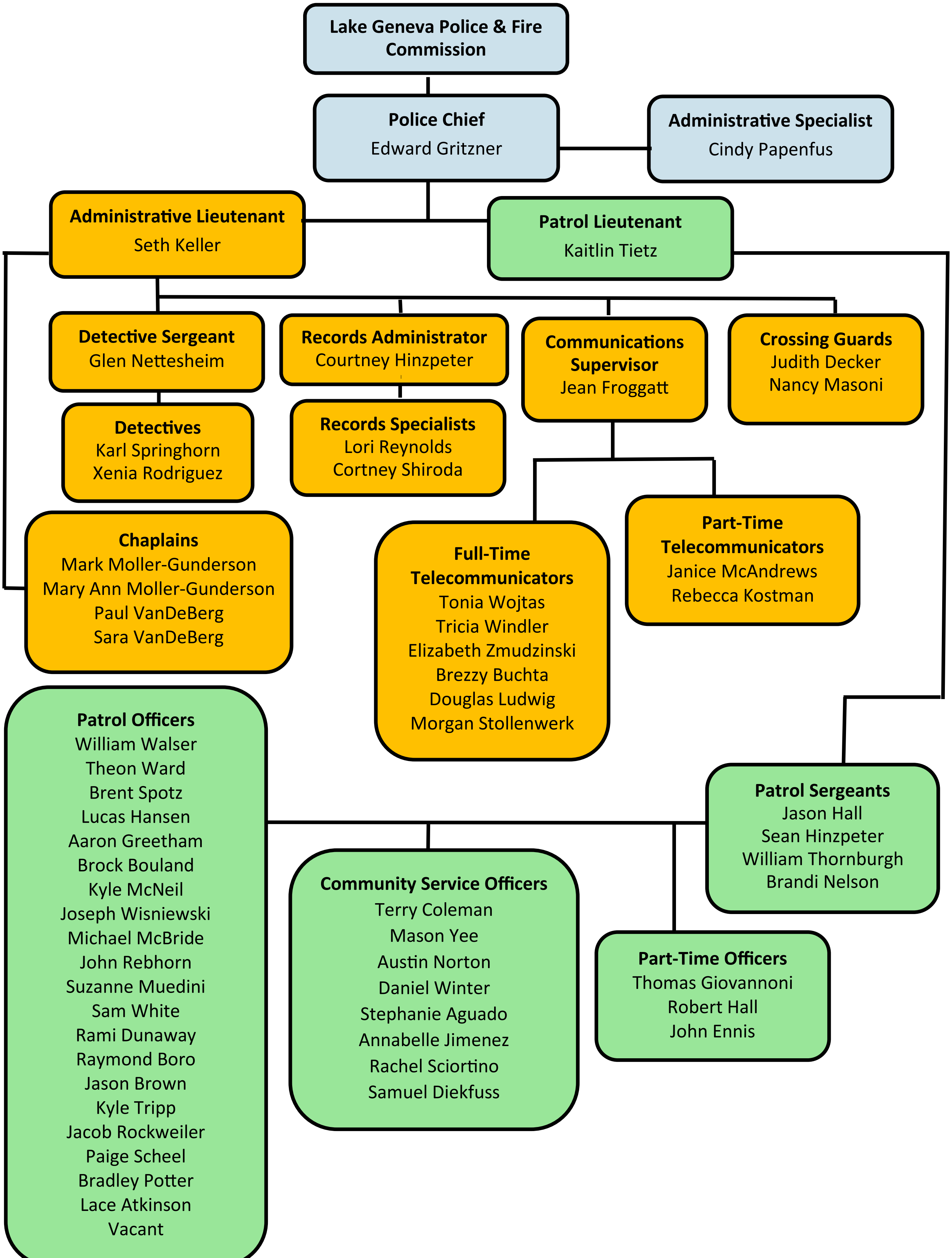
MISSION

- Dedication
- Service
- Enforcement

CORE VALUES

- Honor
- Integrity
- Compassion

2027 Organizational Chart



City of Lake Geneva Police Department
2027 Budget

REVENUE ACCOUNTS

Account	Account Descriptions	2026 Budget	2027 Proposed	Difference
43520	Law Enforcement Training Aids	$10,560	$10,560	$0
43530	Federal Grants and Reimbursements	$2,072	$4,950	$2,878
43540	State Grants and Reimbursements	$30,666	$45,000	$14,334
46200	Seizures	$1,000	$1,000	$0
46210	Police Miscellaneous Revenue	$1,000	$2,445	$1,445
46220	Wage Reimbursements	$165,809	$169,827	$4,018
46240	Fingerprinting	$500	$520	$20
46250	Vehicle Lockout Fees	$3,400	$3,600	$200
46260	Blood Draw Reimbursement	$2,500	$2,740	$240
47300	Donations General	$500	$5,000	$4,500
47310	Donations Shop with a Cop	$6,000	$6,000	$0
47350	Communication Services provided (Reimbursable from Fire Dept)	$69,059	$70,271	$1,212
47360	Communication Services provided (Reimbursable from Parking Dept)	$0	$70,271	$70,271
48300	Sale of Police Equipment/Squads	$15,000	$12,000	-$3,000
	TOTALS	**$308,066**	**$404,183**	**$96,117**

Approved by the City of Lake Geneva Police and Fire Commission TBD

City of Lake Geneva Police Department
2027 Budget

EXPENSE ACCOUNTS

Account	Account Descriptions	2026 Budget	2027 Proposed	Difference
51100	Police Department Salaries	$3,592,198	$3,827,341	$235,143
51200	Police Department Part Time Wages	$121,850	$144,340	$22,490
51250	Police Department Overtime	$49,585	$52,925	$3,340
51270	Police Department Comp per Contract	$205,756	$230,160	$24,404
51340	Police Department Life Insurance	$5,535	$6,477	$942
51345	Police Department Health Insurance	$894,769	$949,313	$54,544
51347	Police Department Health Insurance Opt Out	$15,600	$8,450	-$7,150
51350	Police Department Dental Insurance	$43,449	$49,174	$5,725
51355	Police Department Vision Insurance	$2,771	$2,855	$84
51360	Police Department Retirement Fund	$503,928	$522,141	$18,213
51370	Police Department Disability Insurance	$11,179	$11,201	$22
51380	Police Department Clothing Allowance (Full time)	$42,565	$53,865	$11,300
51385	Employee Wellness	$0	$4,600	$4,600
51390	Police Department Clothing Allowance (Part time)	$5,900	$5,900	$0
51395	Staff Appreciation	$3,500	$3,500	$0
51400	Interpreter Fees	$1,000	$1,000	$0
51520	Police Department Social Security	$304,852	$326,136	$21,284
51900	Police and Fire Commission Expense	$600	$600	$0
52140	Outside Legal Expenses	$1,200	$1,200	$0
52210	Police Department Telephone and Internet Services	$35,312	$36,752	$1,440
52220	Police Impound Electricity	$1,400	$1,400	$0
52450	Equipment Repairs & Insurance Claims	$5,000	$5,000	$0
52620	Police Dept Communications System Maint Fee	$52,100	$52,100	$0
52900	Care of Prisoners	$1,000	$1,000	$0
52910	Care of Stray Animals	$400	$400	$0

Expenses continued to next page...

City of Lake Geneva Police Department
2027 Budget

EXPENSE ACCOUNTS

Account	Account Descriptions	2026 Budget	2027 Proposed	Difference
53050	Data Processing	$51,387	$53,387	$2,000
53100	Police Department Office Supplies	$8,000	$8,000	$0
53120	Postage	$2,800	$2,800	$0
53160	Crime Prevention Fund	$6,000	$6,000	$0
53300	Police Department Travel and Mileage	$1,500	$1,500	$0
53310	Police Department Meals, Lodging, etc.	$11,000	$13,500	$2,500
53410	Fuel Expense	$62,500	$62,500	$0
53420	Police Dept Special Equipment	$17,238	$15,238	-$2,000
53610	Police Dept Maint and Service Costs	$40,640	$49,172	$8,532
53700	Medical Supplies	$3,500	$3,500	$0
53750	Canine Care	$0	$3,750	$3,750
53800	Police Department Special Investigations	$13,520	$13,520	$0
53990	Police Department Miscellaneous Expense	$5,000	$5,000	$0
54100	Police Department Training Expense	$53,810	$56,500	$2,690
54110	Police Applicant Expense	$8,000	$8,000	$0
54150	Tuition and Books per Contract	$9,100	$19,775	$10,675
54500	Phoenix Support Contract	$36,500	$30,000	-$6,500
55310	Copy Machine and Shredding Service	$6,200	$7,475	$1,275
55330	TTY Rental	$11,353	$11,353	$0
57370	Body Armor Expenditures	$9,684	$17,600	$7,916
57375	Axon Cameras/Tasers	$68,210	$60,000	-$8,210
57376	Public Safety Camera Systems	$27,000	$27,000	$0
58100	Equipment Outlay	$86,250	$78,700	-$7,550
	TOTALS	**$6,440,641**	**$6,852,101**	**$411,460**

TOTAL BUDGET CHANGE **$315,343**

Approved by the City of Lake Geneva Police and Fire Commission on TBD

REVENUE ACCOUNTS

GLA	DESCRIPTION	BUDGET	CHANGE
43520	**LAW ENFORCEMENT TRAINING AIDS** State reimbursement for training at $320 per officer. We anticipate that 33 sworn officers will be eligible for this reimbursement.	**$ 10,560**	**(same)**
43530	**FEDERAL GRANTS & REIMBURSEMENTS**	**$ 4,950**	**(+2,878)**
43540	**STATE GRANTS & REIMBURSEMENTS**	**$ 45,000**	**(+14,334)**
46200	**SEIZURES** Money and items seized from illegal activities.	**$ 1,000**	**(same)**
46210	**POLICE MISCELLANEOUS REVENUE** Miscellaneous revenue taken in from photocopying reports and duplicating CDs, DVDs, photos, etc. for open records requests.	**$ 2,445**	**(+1,445)**
46220	**WAGE REIMBURSEMENTS** Reimbursements from outside sources to offset salaries and wages. Sources of wage reimbursements are private organizations requesting extra staffing of personnel for special events and 50% of two officer's benefits and wages as a school resource officer. 50% for 2 SRO's = **$ 157,698** O.T. = **$ 8,629** Misc. Events = **$ 3,500**	**$169,827**	**(+4,018)**
46240	**FINGERPRINTING** This line item includes revenues from fingerprint services based on a three year average.	**$ 520**	**(+20)**
46250	**VEHICLE LOCKOUT FEES** This line item includes revenue from vehicle lockouts based on a three year average.	**$ 3,600**	**(+200)**

Other revenue accounts continued to next page...

REVENUE ACCOUNTS

GLA	DESCRIPTION	BUDGET	CHANGE
46260	**BLOOD DRAW REIMBURSEMENT** Reimbursement for Law Enforcement blood draw expense for OVWI arrests based on a three year average.	**$ 2,740**	**(+240)**
47300	**DONATIONS - GENERAL**	**$ 5,000**	**(+4,500)**
47310	**DONATIONS - SHOP WITH A COP**	**$ 6,000**	**(same)**
47350	**COMMUNICATIONS REIMBURSABLE (Fire Department)** Transfer of funds from the fire department budget to offset the cost of the wage of one full time telecommunicator, which provides dispatch services for fire and rescue.	**$ 70,271**	**(+1,212)**
47360	**COMMUNICATIONS REIMBURSABLE (Parking Department)** Transfer of funds from the parking department budget to offset the cost of the wage of one full time telecommunicator which provides services to the parking department.	**$ 70,271**	**(+70,271)**
48300	**POLICE SQUAD/EQUIPMENT RESALE** Funds from the sale of squad cars at auction and property sold in 2027 through Sweeney's Auction and/or Wisconsin Surplus. We anticipate two vehicles will be sold at auction in 2027.	**$ 12,000**	**(-3,000)**
	TOTAL REVENUE ACCOUNTS	**$404,183**	**(+96,117)**

EXPENSE ACCOUNTS

GLA	DESCRIPTION	BUDGET	CHANGE
51100	**POLICE DEPARTMENT SALARIES** Salaries and wages for all full-time Police Department personnel. Cost includes contractual and wage resolution increases.	$ 3,827,341	(+235,143)
51200	**PART-TIME WAGES** This line item covers wages for all Community Service Officer (CSO), part-time officer, and telecommunicator positions required during the summer months and for year-round events. Crossing guards are also included. The increase reflects the approved wage resolution adjustment as well as the addition of Marine Unit hours, which will now be funded through our operating budget.	$ 144,340	(+22,490)
51250	**OVERTIME** This amount is for additional manpower for non-reimbursed events, peak demand times, investigations and hold overs. The increase is in line with the wage resolution.	$ 52,925	(+3,340)
51270	**COMPENSATION PER CONTRACT** This line item covers compensation required under the collective bargaining agreement and employee benefits package. The increase reflects the approved wage resolution and collective bargaining agreement and is an estimate based on the annual hours paid out under these agreements.	$ 230,160	(+24,404)
51340	**POLICE DEPARTMENT LIFE INSURANCE** Life insurance is based on the previous year’s salaries and current wages of employees. This number is an estimate.	$ 6,477	(+942)
51345	**POLICE DEPARTMENT HEALTH INSURANCE** Health insurance for police department employees. The cost includes a 10% increase.	$ 949,313	(+54,544)
51347	**POLICE DEPARTMENT HEALTH INSURANCE OPT OUT** Opt out payments for employees that do not utilize city health insurance.	$ 8,450	(-7,150)
51350	**POLICE DEPARTMENT DENTAL INSURANCE** Dental insurance for police department employees.	$ 49,174	(+5,725)

GLA	DESCRIPTION	BUDGET	CHANGE
51355	**POLICE DEPARTMENT VISION INSURANCE** Vision insurance for police department employees.	**$ 2,855**	**(+84)**
51360	**POLICE DEPARTMENT RETIREMENT FUND** The Wisconsin Retirement System is broken down into the below categories: **The Wisconsin Retirement System Rates for 2027:** General category (11 employees): Employer 7.25% Protective (31 employees): Employer 14.35%	**$522,141**	**(+18,213)**
51370	**POLICE DEPARTMENT DISABILITY INSURANCE** Disability insurance for department employees.	**$ 11,201**	**(+22)**
51380	**POLICE DEPARTMENT UNIFORM ALLOWANCE – FULL-TIME** Per the union contract/employee handbook, sworn personnel receive a clothing allowance of $1100 and civilian employees receive $375. This covers cost to supply uniforms and equipment. Employees are allowed to carry over the unused portion into the next year. This line item also covers the cost to outfit a new employee's initial issue uniform and equipment. The increase reflects the need to outfit 3 new officers in 2027.	**$ 53,865**	**(+11,300)**
51385	**EMPLOYEE WELLNESS** The employee wellness line item is new in 2027. This program will provide mental health check-ins for an estimated number of employees who choose to use the service in 2027.	**$ 4,600**	**(+4,600)**
51390	**POLICE DEPARTMENT UNIFORM ALLOWANCE – PART-TIME** Uniforms purchased for part-time police personnel. This includes all part-time personnel uniform purchases and costs for uniform alterations. This includes $150 for each crossing guard and part-time telecommunicator.	**$ 5,900**	**(same)**
51395	**STAFF APPRECIATION** This line item covers costs related to the department awards ceremony and holiday staff appreciation events throughout the year.	**$ 3,500**	**(same)**
51400	**INTERPRETER FEES** This expense is incurred when we have to call in an interpreter to assist our officers. This expense is affected by the number of incidents we have that require an interpreter, which is difficult to predict. The cost continues to remain low due to utilization of the Language Line.	**$ 1,000**	**(same)**

GLA	DESCRIPTION	BUDGET	CHANGE
51520	**POLICE DEPARTMENT SOCIAL SECURITY** This is 7.65% of salaries, part-time employee wages, overtime, and compensation per contract.	$ 326,136	(+21,284)

Salaries:	$	3,827,341
Part-Time:	$	144,340
Overtime:	$	52,925
Compensation per Contract:	$	230,160
Health Insurance Opt Out:	$	8,450
Subtotal:	$	4,263,216

TOTAL: multiplied by 7.65% Equals: **$326,136**

GLA	DESCRIPTION	BUDGET	CHANGE
51900	**POLICE AND FIRE COMMISSION EXPENSE** This covers the cost of the award and swear-in ceremonies for the Police and Fire Departments and training expenses for the Commission members.	$ 600	(same)
52140	**OUTSIDE LEGAL EXPENSES** This line item covers expenses for outside counsel on matters requiring specialized legal expertise.	$ 1,200	(same)
52210	**POLICE DEPARTMENT TELEPHONE/INTERNET EXPENSE** All phones (hardwired and cellular) which are used in connection with the Police Department. This also includes the monthly charges for mobile data computers. The increase reflects a rise in the cost for ethernet.	$ 36,752	(+1,440)
52220	**POLICE IMPOUND ELECTRICITY** This line item covers the cost for two storage buildings.	$ 1,400	(same)
52450	**EQUIPMENT REPAIRS & INSURANCE CLAIMS** This line item has been added to more accurately track insurance claims. The $2,500 figure is the cost of the deductible for insurance.	$ 5,000	(same)
52620	**POLICE DEPT COMMUNICATIONS SYSTEM MAINTENANCE FEE** Expenses for all equipment used to operate the Communications Center. The cost includes an annual fee of $35,100 for our hosted 911 call handling system.	$ 52,100	(same)
52900	**CARE OF PRISONERS** Expenses for supplies for booking room, prisoner care and transport.	$ 1,000	(same)
52910	**CARE OF STRAY ANIMALS** Costs associated with picking up and securing all stray animals.	$ 400	(same)

GLA	DESCRIPTION	BUDGET	CHANGE
53050	**DATA PROCESSING** This covers support fees for licensing agreements, mobile computers in the squad cars and all other expenses for data processing, labor costs for work done on servers, software and computers. Pays for all expenses for technical support, including Lexipol policy updates, Archive Social and Office 365. The increase is a rise in the cost for Lexipol services.	**$ 53,387**	**(+2,000)**
53100	**POLICE DEPARTMENT OFFICE SUPPLIES** General office supplies used by the Police Department.	**$ 8,000**	**(same)**
53120	**POSTAGE** Expenses to cover all postage expenses including reimbursements to petty cash for all certified mailings and shipping costs.	**$ 2,800**	**(same)**
53160	**CRIME PREVENTION FUND** This line item funds programs and initiatives designed to reduce criminal activity and enhance public safety through proactive community engagement. Expenses may include educational outreach, neighborhood watch support, crime prevention workshops and materials aimed at raising awareness and deterring offenses.	**$ 6,000**	**(same)**
53300	**POLICE DEPARTMENT TRAVEL-MILEAGE** Mileage expenses for employees required to travel outside the City for seminars, training classes, court (other than Municipal), or any other event requiring travel. This also pays for fuel and mileage for on duty use of personal vehicles.	**$ 1,500**	**(same)**
53310	**POLICE DEPARTMENT MEALS, LODGING, ETC.** Cost of meals and/or lodging for personnel while at seminars, training classes, court (other than Municipal), or any other event requiring personnel to travel out of the City. This increase is based on a rise in cost for food and lodging over a three year period.	**$ 13,500**	**(+2,500)**
53410	**FUEL EXPENSE** Fuel expense for all Police Department vehicles. We will consume approximately 15,000 gallons of fuel in 2027.	**$ 62,500**	**(same)**
53420	**SPECIAL EQUIPMENT** This line item funds the acquisition, maintenance and repair of specialized gear required by tactical and support units, as well as other non-routine equipment essential to police operations. This ensures that specialty teams have reliable access to mission-critical tools beyond standard daily-use equipment. The decrease is a result of building maintenance which has now been turned over to the responsibility of City Hall.	**$ 15,238**	**(-2,000)**

GLA	DESCRIPTION	BUDGET	CHANGE
53610	**FLEET MAINTENANCE** This line item covers service and maintenance costs for the Department's vehicle fleet and related equipment. The increase reflects higher overall maintenance expenses, as well as the addition of Marine Unit maintenance costs to the operating budget.	**$ 49,172**	**(+8,532)**
53700	**MEDICAL SUPPLIES** This line item covers cost for all medical supplies which includes: oxygen, blood clotting material, bandages, tourniquets and AED supplies.	**$ 3,500**	**(same)**
53750	**CANINE CARE** This line item has been added in 2027 to support the department's K-9 program. This funding will cover all veterinary care, food, and related operational expenses necessary to maintain the health and readiness of departmental working dogs.	**$ 3,750**	**(+3,750)**
53800	**SPECIAL INVESTIGATIONS** This line item funds resources required for investigations that exceed normal, anticipated caseload demands. This includes specialized evidence collection and documentation supplies, personal protective equipment (PPE) for personnel, and costs associated with forensic services such as blood draws and records requests.	**$ 13,520**	**(same)**
53990	**POLICE DEPARTMENT MISCELLANEOUS EXPENSES** This line item covers replenishing petty cash fund, cleaning supplies, batteries and any other expenses not specified in any other category.	**$ 5,000**	**(same)**
54100	**POLICE DEPARTMENT TRAINING EXPENSES** Costs of ammunition, targets, rental fee of County Range, registration fees for seminars, or any other expense related to the current job qualifications. This increase is due to the rise in cost for training that aren't covered in-house for new recruits, specifically crisis intervention.	**$ 56,500**	**(+2,690)**
54110	**POLICE APPLICATION PROCESS** This line item covers expenses related to candidate recruitment, including advertising, outreach, and administrative costs, as well as required pre-employment medical and drug screening for all applicants.	**$ 8,000**	**(same)**
54150	**TUITION AND BOOKS PER THE CONTRACT** This is to reimburse employees for the cost of tuition and books per contractual obligation. Three employees have expressed interest in continuing education in 2027.	**$ 19,775**	**(+10,675)**

GLA	DESCRIPTION	BUDGET	CHANGE
54500	**PHOENIX SUPPORT CONTRACT** This includes the annual maintenance cost for Records Management System and Net Motion. The decrease is due to our CAD integration with Walworth County.	$ 30,000	(-6,500)
55310	**COPY MACHINE AND SHREDDING SERVICE** This amount covers the service agreement including supplies and a per page charge for the number of copies made. Increase is based on a 3-year average and increase in cost for service.	$ 7,475	(+1,275)
55330	**TELETYPE EXPENSE** Mandated expenses by the Dept. of Admin. and Dept. of Justice for Badger Net, Time system access, office support and maintenance supplies.	$ 11,353	(same)
57370	**BODY ARMOR EXPENDITURES** This cost covers body armor issue upon initial hire and scheduled replacement. We have six officers scheduled for soft body armor replacement, three officers for initial issue soft body armor and one SWAT officer for replacement of tactical armor.	$ 17,600	(+7,916)
57375	**AXON CAMERAS/TASERS** This cost covers the body-worn camera program and four mobile audio/video recorders. The decrease is due to shared cost with the parking department.	$ 60,000	(-8,210)
57376	**PUBLIC SAFETY CAMERA SYSTEMS** This line item funds the operation, maintenance, and monitoring of the department's network of public safety cameras used to enhance community safety and support investigative efforts.	$ 27,000	(same)
58100	**EQUIPMENT OUTLAY** This line item consists of equipment purchases that are under $10,000 for each. There is a five year projection for equipment outlay attached to this budget book.	$ 78,700	(-7,550)
	TOTAL EXPENSE ACCOUNTS	$6,852.101	(+411,460)

TOTAL EXPENSE ACCOUNTS	$ 6,852,101
TOTAL REVENUE ACCOUNTS	$ 404,183
TOTAL BUDGET CHANGE	+ 315,343

2027 EQUIPMENT OUTLAY

PROJECT	2026	2027	2028	2029	2030	2031
AED		$5,000		$2,500		$2,500
Ballistic Shield		$1,800		$1,800	$1,800	
Bio-drying chamber			$6,500			
Surveillance Equipment			$4,000			
Computer replacement/IT Projects	PENDING	$48,000	$48,000	$48,000	$48,000	$48,000
Digital Camera Equipment			$4,200			
Handheld radar unit				$2,000		$2,000
Handguns	COMPLETE					
Light tower		$15,000	$15,000			
Less lethal shotgun		$1,600				
Office Furniture	PENDING	$3,000	$3,000	$3,000	$3,000	$3,000
Preliminary breath tester	COMPLETE	$500	$1,500		$1,500	
Squad rifle		$3,200		$3,200	$3,200	
Stop Sticks		$600	$1,200			$1,200
SWAT rifles			$3,200		$3,200	
TOTAL	**$88,250**	**$78,700**	**$86,600**	**$60,500**	**$60,700**	**$56,700**

Purple represents move from 2022 to 2028

Green represents move from 2023 to 2027

Blue represents move from 2026 to 2028

Orange represents move from 2027 to 2028

Approved by the City of Lake Geneva Police and Fire Commission on

2027 EQUIPMENT REPLACEMENT

PROJECT	2026	2027	2028	2029	2030	2031
PRIMARY FLEET						**$83,000**
200 - 2021 Chevy Tahoe (Admin)						**$83,000**
201 - 2026 Chrysler Voyager (Detective)	**COMPLETE**					
202 - 2025 Ford Interceptor Utility (Admin-Detective)					**$83,000**	
203 - 2026 Ford Interceptor Utility (Patrol)	**COMPLETE**			**$83,000**		
204 - 2024 Ford Interceptor Utility (Patrol)			**$83,000**			**$83,000**
205 - 2023 Ford Interceptor Utility (Patrol)		**$94,600**				
206 - 2024 Ford Interceptor Utility (Patrol)		**$94,600**				
207 - 2026 Ford Interceptor Utility (Patrol)	**COMPLETE**			**$83,000**		
209 - 2025 Ford Interceptor Utility (Patrol)				**$83,000**		
210 - 2024 Ford Interceptor Utility (Patrol)			**$83,000**			
213 - 2023 Ford Interceptor Utility (Patrol Sergeant)			**$83,000**			**$83,000**
215 - 2025 Ford Interceptor Utility (Patrol)					**$83,000**	
220 - 2023 Ford Interceptor Utility (Patrol Lieutenant)				**$83,000**		
SECONDARY FLEET						
208 - 2020 Ford Interceptor Utility (SWAT)						
211 - 2014 Ford Pickup truck (Special Assignment)					**$83,000**	
212 - 2022 Kenworth – Mobile Command						
214 - 2024 Bintelli LSV (Low speed vehicle)(CSO-Patrol)						
219 - 2022 Ford Interceptor Utility (CSO)						
222 - 2020 Ford Interceptor Utility (SRO)						
223 - 2018 Ford Explorer (CCL)						
226 - 2019 Ford Interceptor Sedan (SRO)						
227 - 2013 Ford Interceptor Sedan (Event)						
228 - 2002 Ford Excursion (Special Assignment - Event)						
229 - Vacant						
230 - 2011 Ford Crown Vic (Event/Public Education)						
231 - 2021 Ford Interceptor Utility (CSO)						
BUILDING EQUIPMENT						
UAV			**$25,000**			
Communication Center Recording System						
Digital fingerprint system		**$30,000**				
EISINET - Fiberoptic 911 upgrade (currently copper)	**PENDING**					
TOTAL	**$229,500**	**$219,200**	**$274,000**	**$332,000**	**$249,000**	**$332,000**
Green represents move from 2027 to 2028						
Light blue represents move from 2025 to 2027						
Purple represents move from 2026 to 2030						

Approved by the City of Lake Geneva Police and Fire Commission on (TBD)

CITY OF LAKE GENEVA, WISCONSIN

Lake Geneva Fire Department

2027 Budget Proposal

Prepared for the Police and Fire Commission & Common Council · Draft Rev. 8.12.26

WHAT'S IN THIS WORKBOOK

Fire Department — Executive Summary

2026 Budget vs. Proposed 2027 Budget- Updated August 12, 2026

This summary compares the City's adopted 2026 Fire Department General Fund budget to the department's proposed 2027 budget request. Figures reflect the department's rev. 8.10.26 (updated 8.12.26) and are subject to change before Council/Commission adoption.

Executive Summary

The Fire Department's proposed 2027 General Fund budget continues the growth trend established in 2026, with both operating expenditures and operating revenues rising again.

Proposed General Fund Fire expenditures increase from **$5,615,224 in 2026** to **$6,269,077 in 2027**, an increase of approximately **$653,853, or 11.6%**. Department-generated and intergovernmental revenues increased from **$3,819,532** to **$4,158,674**, an increase of approximately **$339,142, or 8.9%**.

Because expenditures are growing faster than revenue this cycle, the net General Fund contribution required to support Fire operations rose more than it did last year:

	2026 Budget	2027 Proposed	Change
Fire operating expenditures	$5,615,224	$6,269,077	+$653,853 / +11.6%
Fire operating revenues	$3,819,532	$4,158,674	+$339,142 / +8.9%
Net City-supported operating cost	$1,795,692	$2,110,403	+$314,711 / +17.5%

This is the key management takeaway: in 2026, revenue growth (17.6%) outpaced expenditure growth (13.2%), holding the net levy impact to 4.7%. In the 2027 draft, that relationship reverses — expenditures (11.6%) are growing faster than revenue (8.9%) so the net General Fund burden is proposed to grow 17.5%, roughly 3.7 times the rate of growth seen in the prior budget cycle. Put another way, department revenue is projected to cover 66.3% of operating expenditures in 2027, down from 68.0% in 2026.

Of the $653,853 expenditure increase, the department's own materials attribute $519,005 (79.4%) to personnel costs (wages, holiday/sick/vacation coverage, retirement, and Social Security), $62,068 (9.5%) to technology (records management and IT services), and the remaining 11.1% to everything else. This is, in the department's own framing, a staffing budget increase rather than an equipment or program budget increase.

1. Revenue — $4.159 Million Proposed

Nearly all of the proposed 2027 revenue growth comes from three sources: Fire/EMS billing, township fire-service contracts, and the Town of Linn administrative fee. It should be

Revenue Source	2026 Budget	2027 Proposed	Change
Fire/EMS billing	$850,000	$1,000,000	+$150,000
Townships fire services (15.11%)	$723,674	$817,482	+$93,808

Revenue Source	2026 Budget	2027 Proposed	Change
Town of Linn reimburseables (per contract)	$1,652,321	$1,698,575	+$46,254
Town of Linn admin fee (3%)	$280,000	$320,000	+$40,000
State fire dues	$98,250	$101,999	+$3,749
Town of Linn fire dues	$90,338	$93,912	+$3,574
Town of Geneva fire dues	$38,942	$40,699	+$1,757
All other revenue lines	$86,007	$86,007	—
Total	$3,819,532	$4,158,674	+$339,142

Fire/EMS billing revenue is projected to cross $1 million for the first time, a 17.6% increase, driven in part by projected EMS call-volume growth; department notes describe the target as roughly 10% growth plus a $12,000 adjustment. Townships fire services revenue continues the climb noted in the 2026 summary — up 13.0%. — and, together with the admin-fee increase. It should be noted this 66.3% revenue collect is 2026 year to date. Additionally, two quarters of township invoices and the remainder of the years ambulance billing remain to be collected.

2. Personnel Expenditures

As in 2026, most of the proposed increase is personnel related. The largest single change is a proposed near doubling of part-time staffing wages:

Personnel Line	2026 Budget	2027 Proposed	Change
Part-time	$468,520	$723,443	+$254,923
Full-time wages	$1,242,309	$1,362,708	+$120,399
Town of Linn staffing wages	$825,847	$858,872	+$33,025
Social security expense	$215,405	$251,448	+$36,043
Retirement expense	$419,534	$454,232	+$34,698
Fire officer salaries	$138,070	$150,176	+$12,106
Full-time holiday wages	$52,825	$64,581	+$11,756
Full-time sick-time wages	$216,435	$232,491	+$16,056
Fire prevention division chief	$116,796	$125,642	+$8,846
Uniforms	$26,000	$35,000	+$9,000
Disability insurance (LTD)	$2,053	$7,709	+$5,656
Health insurance	$621,222	$611,089	-$10,133

The part-time wage line is the largest dollar swing anywhere in the budget outside of the top-line totals, and is larger in dollar terms than the entire proposed increase in full-time wages. Per department explanation, the increase reflects four factors: **a 19% increase in call volume**; **the consolidation of**

four line items that were budgeted separately in 2025 and consolidated into this single account in 2026; **a 4% CBA (collective bargaining agreement) wage increase**; and **the restoration of funding for part-time wages that were underfunded in the 2026 budget**.

Full-time wages continue to grow at a high rate (9.7%, on top of 2026's 23.8% increase), consistent with the department's continuing shift toward a larger full-time, regional operation described in the 2026 summary. Department notes attribute this specifically to the addition of one Lieutenant position plus two top-step and one mid-step lateral hires.

3. Operating & Maintenance Costs

Most ordinary O&M accounts are flat or show modest inflationary growth, but several lines increase sharply and merit review:

O&M Line	2026 Budget	2027 Proposed	Change
Records management (Pro Phoenix / new RMS)	$8,636	$52,000	+$43,364
Fire IT services	$46,817	$65,521	+$18,704
Employee health & wellness	$5,795	$20,000	+$14,205
Fuel expense	$26,000	$39,000	+$13,000
Specialized teams equip/supplies	$10,000	$17,000	+$7,000
Building maintenance supplies	$15,000	$21,000	+$6,000
Outside billing services	$46,750	$55,000	+$8,250
Fire telephone expense	$12,742	$17,616	+$4,874
Other professional services	$40,000	$0	-$40,000

The records-management line stands out — **a jump from $8,636 to $52,000**. This reflects a planned move to a new records management system (RMS); the department is "stepping down" its current Pro Phoenix contract but will carry some residual Pro Phoenix expense alongside the new ~$43,000 RMS cost during the transition. The increase is implementation-related and is expected to decline in following years once the transition is complete.

Fire IT services, alongside records management, one of the two largest technology-related increases in the budget; combined, records management and IT services account for $62,068, or 9.5% of the total expenditure increase. Separately, the $40,000 "Other Professional Services" line is proposed to be eliminated entirely, which partly offsets the technology increases.

The increases in fuel, specialized-team equipment (software subscriptions including Target Solutions, Active911, Aladtec, and related public-safety systems), and building maintenance are more modest in dollar terms but continue the pattern of an aging and increasingly sophisticated equipment fleet driving up maintenance and support costs.

4. 2026 Year-to-Date Actuals — Budget Performance Check

The workbook accompanying this draft also reports 2026 actuals recorded to date against the adopted 2026 budget. Overall, Fire expenditures stood at $3,278,393, or 58% of the $5,615,224 adopted budget, while Fire revenues stood at $1,363,566, or 35.7% of the $3,819,532 budgeted. Expenditures are therefore tracking close to a straight-line pace while revenue recognition lags well behind it — a timing pattern as a result of quarterly township contract billing and ambulance revenue for the remainder of the year remains to be collected.

5. Bottom Line

The proposed 2027 Fire budget continues the department's trajectory toward a larger, more full-time, more regionally-funded operation. Unlike 2026, however, when revenue growth outpaced expenditure growth and held the net levy impact to 4.7%, the 2027 draft shows expenditures growing faster than revenue, driving a proposed 17.5% increase in the net General Fund contribution — from $1,795,692 to $2,110,403, an increase of roughly $314,711. By the department's own accounting, 79.4% of that expenditure increase is personnel cost, 9.5% is technology, and the remaining 11.1% is everything else — this is fundamentally a staffing-driven budget request.

Two General Fund line items account for a disproportionate share of that swing, and the department has provided explanations for both:

Part-time wages (+$254,923): this figure reflects four combined factors rather than a single driver — a **19% increase in call volume**; the **consolidation of four line items that were budgeted separately in 2026** into this one account, which inflates the year-over-year comparison; a **4% CBA wage increase**; and the **restoration of part-time wage funding that had been underfunded in the 2026 budget.**

Records management (+$43,364): this increase funds the department's move to new records management software. It is described as an **implementation-driven, transitional cost that is expected to decline in subsequent budget years** once the new system is fully in place.

2027 Fire Department Budget Request

Presented to the Police and Fire Commission and Elected Officials

Draft rev. 8.7.26 · Department request, not an approved budget

2027 Budget Highlights

CALL VOLUME

+19%

Year-to-date increase in calls for service

CONTRACTUAL WAGES

+4.0%

Negotiated wage increase under the CBA

EQUIPMENT

+10%

Vendor-quoted equipment and maintenance costs

APPRENTICESHIP PROGRAM

Continued

Partnership with Workforce Development and schools

BENEFITS

2026 enrollments

Priced on current 2026 enrollment levels

Rising call volume, wages, benefits, equipment costs, and workforce investment drive the 2027 request.

The Bottom Line

EXPENDITURES

$6,269,077
from $5,615,224 in 2026
+11.6%

REVENUES

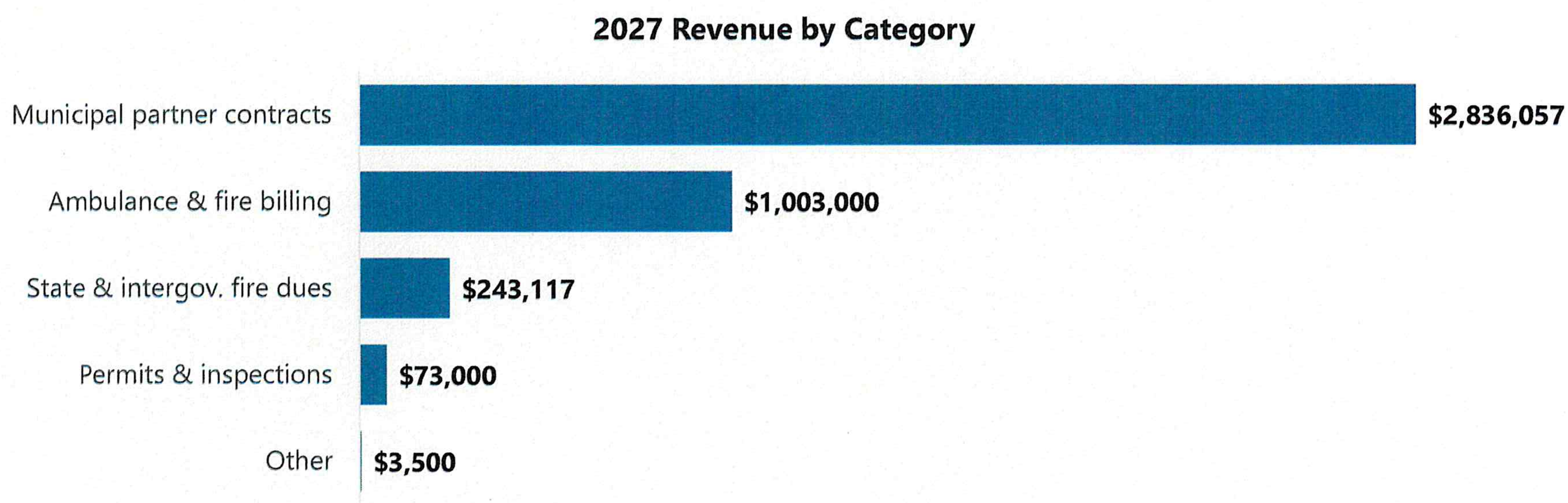
$4,158,674
from $3,819,532 in 2026
+8.9%

NET TO FUND

$2,110,403
from $1,795,692 — up $314,711
+17.5%

Spending grows faster than department revenue, so the amount funded from taxes rises by about $315,000.

Where the $4,158,674 Comes From



Two sources carry 92% of revenue — municipal contracts (68.2%) and ambulance and fire billing (24.1%).

How Much the Department Pays for Itself

2027 COST RECOVERY

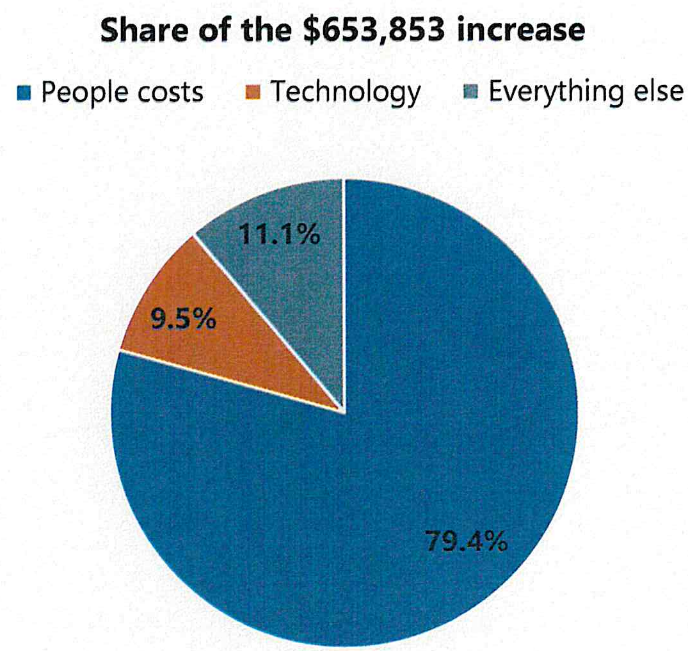
66.3%

(YTD two quarters on township service fees and ambulance revenue remain to be collected)

Fees, billing, and payments from municipal partners, which contribute their calculated represented share, cover a portion of the department's operating costs.

Every dollar recovered is a dollar not raised from taxes.

Where the Increase Comes From



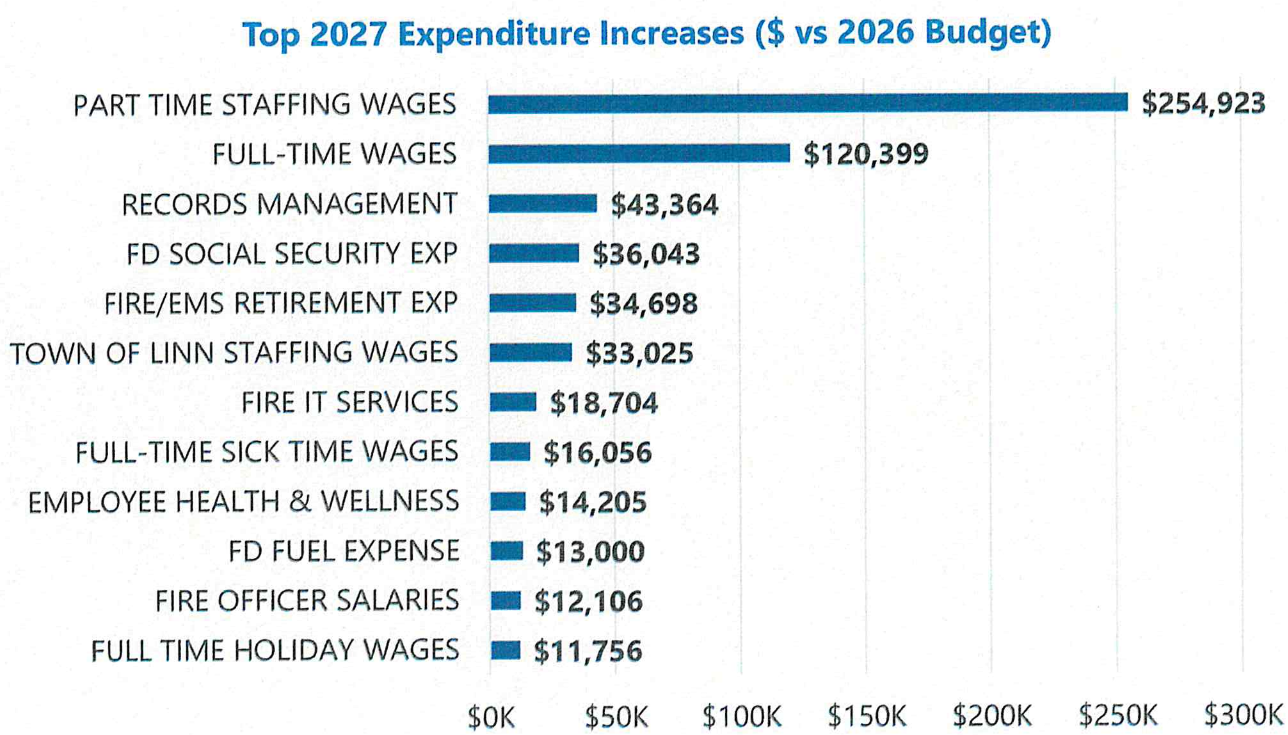
79.4% People costs
$519,005 of the $653,853 increase

9.5% Technology
$62,068 — Records management and IT services

11.1% Everything else
Fuel, equipment, and operating lines

This is a staffing budget, not an equipment budget.

The Largest Single Increases



Part-time staffing wages
+$254,923

Full-time wages
+$120,399

Records management
+$43,364

FD Social Security
+$36,043

Benefits and Payroll Taxes

FIRE/EMS RETIREMENT

+$34,698

Set percentage of wages

FD SOCIAL SECURITY

+$36,043

Set percentage of wages

HEALTH INSURANCE

($10,133)

Came in below 2026

Retirement and Social Security are not discretionary — they rise automatically with wages. Lower health insurance offsets part of the increase.

Revenue Growth Offsets Part of the Cost

FIRE/EMS BILLING REVENUE

+$150,000

Ambulance and fire billing

TOWNSHIPS FIRE SERVICES

+$93,808

Township service contracts

TOWN OF LINN REIMBURSABLES

+$46,254

Cost-share reimbursements

TOWN OF LINN ADMIN FEE

+$40,000

Administrative services

Together, these cover about half of the spending increase.

How the Two Numbers Connect

TOTAL 2027 BUDGET **$6,269,077**	−	DEPARTMENT REVENUE **$4,158,674**	=	NET TO FUND, 2027 **$2,110,403**
NET TO FUND, 2027 **$2,110,403**	−	NET TO FUND, 2026 **$1,795,692**	=	INCREASE OVER 2026 **$314,711** +17.5%

$2,110,403 is the full amount funded from taxes in 2027. $314,711 is not a smaller ask — it is how much that amount grows over 2026.

The Ask

$6,269,077

the 2027 Fire Department budget request

NET FUNDING REQUIRED

$2,110,403

INCREASE OVER 2026

$314,711

Driven by staffing the station and the payroll costs that follow — department revenue absorbs about half the growth.

Thank You

COMMON COUNCIL

Support

Funding and stewardship of the department's mission

POLICE & FIRE COMMISSION

Guidance

Oversight, direction, and standards

OUR COMMUNITY

Trust

Confidence in the people who answer the call

Thank you for your support and guidance — we look forward to serving in 2027.

GENERAL FUND

REV 8.10.26

REVENUES

Account	Description	2026 BUDGET	ACTUAL	% BUDGET	2027 DEPT REQUESTED	Change
FIRE						
11-22-00-43400	EMS PROV SUPP-ACT 102 EQUIP	4,109.00	52,428.38	1276%	4,109.00	0.00
11-22-00-43410	EMS PROV SUPP-ACT 102 TRAIN	2,398.00	0.00	0%	2,398.00	0.00
11-22-00-43420	FIRE DUES FROM STATE	98,250.00	101,999.29	104%	101,999.00	3,749.00
11-22-00-43430	FIRE DUES FROM TOWN OF LINN	90,338.00	93,912.22	104%	93,912.00	3,574.00
11-22-00-43440	FIRE DUES FROM TOWN OF GENEVA	38,942.00	40,698.68	105%	40,699.00	1,757.00
11-22-00-43450	TOWN OF LINN REIMBURSEABLES	1,652,321.00	275,975.70	17%	1,698,574.95	46,253.95
11-22-00-43455	TOWN OF LINN ADMIN FEE	280,000.00	0.00	0%	320,000.00	40,000.00
11-22-00-44710	FIRE DEPT BURNING PERMIT	0.00	0.00	-	0.00	0.00
11-22-00-46100	MISCELLANEOUS REVENUE	1,000.00	5.00	1%	1,000.00	0.00
11-22-00-46230	INSPECTION FEES	64,000.00	23,310.00	36%	64,000.00	0.00
11-22-00-46240	FIRE/EMS BILLING REVENUE	850,000.00	611,072.93	72%	1,000,000.00	150,000.00
11-22-00-46245	ALS INTERCEPT FEE	3,000.00	2,400.00	80%	3,000.00	0.00
11-22-00-46250	PLAN REVIEW/SPRINKLER SYSTEMS	9,000.00	6,278.00	70%	9,000.00	0.00
11-22-00-47300	TOWNSHIPS FIRE SERVICES	723,674.00	150,485.89	21%	817,482.06	93,808.06
11-22-00-48110	INTEREST	1,000.00	0.00	0%	1,000.00	0.00
11-22-00-48510	FIRE DEPT DONATIONS	1,000.00	5,000.00	500%	1,000.00	0.00
11-22-00-48550	DONATIONS-CPR CLASSES	500.00	0.00	0%	500.00	0.00
		3,819,532.00	1,363,566.09	$ 0.36	4,158,674.01	339,142.01

EXPENDITURES

FIRE		2026 BUDGET	ACTUAL	% BUDGET	2027 DEPT REQUESTED	Change
11-22-00-51130	FIRE OFFICER SALARIES	$138,070.00	$83,388.72	60%	$150,176.00	$12,106.00
11-22-00-51135	FIRE PREVENTION DIVISION CHIEF	$116,796.00	$65,012.80	56%	$125,642.40	$8,846.40
11-22-00-51150	FIRE SAFETY/PUBLIC ED WAGES	$9,715.00	$2,500.15	26%	$10,103.60	$388.60
11-22-00-51155	FIRE SAFETY/PUBLIC ED EXP	$1,000.00	$823.42	82%	$1,000.00	$0.00
11-22-00-51160	FIRE/EMS OTHER PAY	$6,654.00	$1,867.98	28%	$6,920.16	$266.16
11-22-00-51220	PART TIME STAFFING WAGES	$468,520.00	$352,622.34	75%	$723,443.28	$254,923.28
11-22-00-51225	APPRENTICESHIP PROGRAM	$20,000.00	$9,069.50	45%	$20,000.00	$0.00
11-22-00-51230	FULL-TIME WAGES	$1,242,309.00	$726,270.77	58%	$ 1,362,707.84	$120,398.84
11-22-00-51235	TOWN OF LINN STAFFING REIMBURS	$0.00	$561,427.23	-	$0.00	$0.00
11-22-00-51240	TOWN OF LINN STAFFING WAGES	$825,847.00	$51,518.93	6%	$858,871.68	$33,024.68
11-22-00-51250	OVERTIME WAGES	$35,000.00	$10,642.19	30%	$35,000.00	$0.00
11-22-00-51260	FULL-TIME VACATION WAGES	$166,667.00	$76,446.79	46%	$167,481.36	$814.36
11-22-00-51270	FULL-TIME SICK TIME WAGES	$216,435.00	$41,829.83	19%	$232,490.88	$16,055.88
11-22-00-51280	FULL TIME HOLIDAY WAGES	$52,825.00	$23,454.10	44%	$64,580.80	$11,755.80
11-22-00-51330	FD LIFE INSURANCE EXP	$2,572.00	$1,347.37	52%	$4,019.53	$1,447.53
11-22-00-51340	FD WORKMEN DISABILITY INS	$29,904.00	$26,643.93	89%	$29,904.00	$0.00
11-22-00-51345	FD HEALTH INSURANCE	$621,222.00	$246,525.98	40%	$ 611,088.98	($10,133.02)
11-22-00-51350	FD DENTAL INSURANCE	$29,289.00	$13,415.60	46%	$ 33,913.18	$4,624.18
11-22-00-51355	FD VISION INSURANCE	$1,769.00	$792.73	45%	$ 2,058.54	$289.54
11-22-00-51360	FIRE/EMS RETIREMENT EXP	$419,534.00	$225,852.79	54%	$454,231.73	$34,697.73
11-22-00-51370	FD DISABILITY INS (LTD)	$2,053.00	$3,083.17	150%	7,708.67	$5,655.67
11-22-00-51380	FIRE DEPT UNIFORMS	$26,000.00	$17,983.38	69%	$35,000.00	$9,000.00
11-22-00-51440	FD TRAVEL/MEAL EXPENSES	$5,000.00	$5,397.35	108%	$7,500.00	$2,500.00
11-22-00-51520	FD SOCIAL SECURITY EXP	$215,405.00	$118,104.14	55%	$ 251,448.00	$36,043.00
11-22-00-52140	OUTSIDE BILLING SERVICES	$46,750.00	$27,699.01	59%	$55,000.00	$8,250.00
11-22-00-52150	FIRE INSPECTORS WAGES	$60,648.00	$32,190.08	53%	$63,073.92	$2,425.92
11-22-00-52160	FIRE/EMS DATA ENTRY WAGES	$60,424.00	$35,989.60	60%	$66,060.80	$5,636.80
11-22-00-52175	2% FIRE DUES EXPENSES	$0.00	$46,670.98	-	$0.00	$0.00
11-22-00-52190	OTHER PROFESSIONAL SERVICES	$40,000.00	$0.00	0%	$0.00	($40,000.00)
11-22-00-52210	FIRE TELEPHONE EXPENSE	$12,742.00	$10,279.47	81%	$17,616.20	$4,874.20
11-22-00-52220	FIREHOUSE ELECTRICITY	$18,501.00	$8,750.71	47%	$18,501.00	$0.00
11-22-00-52240	FIREHOUSE GAS HEAT	$9,284.00	$7,032.47	76%	$10,212.40	$928.40
11-22-00-52260	FIREHOUSE WATER/SEWER BILLS	$1,707.00	$1,198.18	70%	$1,877.70	$170.70
11-22-00-52410	FIREHOUSE REPAIRS	$15,000.00	$22,085.90	147%	$15,000.00	$0.00
11-22-00-52500	PROPERTY INSURANCE	$40,000.00	$26,621.00	67%	$40,000.00	$0.00
11-22-00-52620	FD-COMMUNICATION SYS MAINT FEE	$3,751.00	$717.69	19%	$3,751.00	$0.00

11-22-00-52650	PD COMMUNICATION SERVICES	$66,548.00	$69,059.00	104%	$70,271.00	$3,723.00
11-22-00-52400	EQUIPMENT REPAIRS-FIRE DEPT	$81,000.00	$48,189.92	59%	$81,000.00	$0.00
11-22-00-53100	OFFICE SUPPLIES	$3,000.00	$1,019.43	34%	$3,000.00	$0.00
11-22-00-53120	POSTAGE EXPENSE	$1,000.00	$664.47	66%	$2,500.00	$1,500.00
11-22-00-53200	MEMBERSHIP DUES & FEES	$3,200.00	$444.00	14%	$3,200.00	$0.00
11-22-00-53320	FIRE DEPT CONFERENCES/SCHOOLS	$5,000.00	$799.11	16%	$5,000.00	$0.00
11-22-00-53400	OPERATING SUPPLIES	$5,000.00	$3,114.36	62%	$7,500.00	$2,500.00
11-22-00-53410	FD FUEL EXPENSE	$26,000.00	$19,728.30	76%	$39,000.00	$13,000.00
11-22-00-53500	BLDG MAINT SUPPLIES-FIREHOUSE	$15,000.00	$10,907.29	73%	$21,000.00	$6,000.00
11-22-00-53510	EQUIP MAINT SUPPLIES-FIRE DEPT	$7,000.00	$2,537.60	36%	$7,000.00	$0.00
11-22-00-53600	FIREHOUSE MAINT SERVICE COSTS	$7,083.00	$1,137.50	16%	$7,083.00	$0.00
11-22-00-53970	BAD DEBT EXPENSE/ADJUSTMENTS	$0.00	$0.00	-	$0.00	$0.00
11-22-00-53990	FIRE MISCELLANEOUS EXP	$1,000.00	$53.88	5%	$1,000.00	$0.00
11-22-00-53995	STAFF APPRECIATION	$5,000.00	$5,366.10	107%	$7,500.00	$2,500.00
11-22-00-54100	FIRE TRAINING PAY	$95,503.00	$49,711.14	52%	$99,323.12	$3,820.12
11-22-00-54120	TUITION REIMB PER CONTRACT	$5,000.00	$0.00	0%	$5,000.00	$0.00
11-22-00-54150	EXPENSE REIMB PER CONTRACT	$1,500.00	$0.00	0%	$1,500.00	$0.00
11-22-00-54500	FIRE IT SERVICES	$46,817.00	$30,020.11	64%	$65,521.25	$18,704.25
11-22-00-54550	LEXIPOL	$6,863.00	$6,862.37	100%	$7,206.15	$343.15
11-22-00-54600	RECORDS MANAGEMENT	$8,636.00	$6,991.83	81%	$52,000.00	$43,364.00
11-22-00-55100	EMS TRAINING PAY	$50,077.00	$33,016.94	66%	$52,080.08	$2,003.08
11-22-00-56100	CPR CLASS PAY	$0.00	$0.00	-	$0.00	$0.00
11-22-00-57360	DONATION PURCHASES	$0.00	$5,564.71	-	$0.00	$0.00
11-22-00-57365	DONATION PURCHASES-FIRST RESP	$0.00	$0.00	-	$0.00	$0.00
11-22-00-57500	SPRINKLER SYSTEMS EXPENSES	$7,500.00	$1,687.50	23%	$7,500.00	$0.00
11-22-00-58000	FIRE EQUIPMENT/SUPPLIES	$7,500.00	$3,658.10	49%	$7,500.00	$0.00
11-22-00-58100	EMS EQUIPMENT/SUPPLIES	$42,000.00	$15,938.99	38%	$46,200.00	$4,200.00
11-22-00-58110	SPECIALIZED TEAMS EQUIP/SUP	$10,000.00	$9,132.43	91%	$17,000.00	$7,000.00
11-22-00-58200	STATE MANDATED EQUIP TESTING	$109,700.00	$25,268.30	23%	$109,700.00	$0.00
11-22-00-58300	ACT 102 EXPENSES	$7,309.00	$21,213.76	290%	$7,309.00	$0.00
11-22-00-58400	PRE-EMPLOYMENT TESTING	$3,000.00	$1,754.63	58%	$3,000.00	$0.00
11-22-00-58410	EMPLOYEE HEALTH & WELLNESS	$5,795.00	$0.00	0%	$20,000.00	$14,205.00
11-22-00-58500	EQUIPMENT OUTLAY	$20,800.00	$19,295.17	93%	$26,800.00	$6,000.00
		$5,615,224.00	$3,278,393.22	58%	$6,269,077.25	$653,853.25

Lake Geneva Fire Department

GLA Account Reference

REVENUE ACCOUNTS

43400 EMS PROVIDER SUPPORT–ACT 102 Equipment
Grant monies received from the State of Wisconsin (Act 102) for Emergency Medical Service support, supplies and training.

43410 EMS PROVIDER SUPPORT–ACT 102 Training
Grant monies received from the State of Wisconsin (Act 102) for Emergency Medical Service support, supplies and training.

43420 FIRE DUES FROM STATE
Monies from the State derived from 2% of fire insurance premiums paid in Wisconsin to be used toward training and other specific Fire Department expenses. The corresponding expenditure account is 11-22-00-52175

43430 FIRE DUES FROM TOWN OF LINN
Monies from the State derived from 2% of fire insurance premiums paid in Wisconsin to be used toward training and other specific Fire Department expenses. Town of Linn allotment.

43440 FIRE DUES FROM GENEVA TOWN
Monies from the State derived from 2% of fire insurance premiums paid in Wisconsin to be used toward training and other specific Fire Department expenses. Town of Geneva allotment.

43450 TOWN OF LINN REIMBURSABLES
Fees received for cost of LGFD personnel to staff the Town of Station (283). The corresponding expenditure account is 11-22-00-51240

43455 TOWN OF LINN ADMIN FEE
Contract fee for administrative cost associated with the Linn staffing contract and North Shore coverage.

43540 STATE GRANTS & REIMBURSEMENTS
Monies received from Wisconsin State Grants and reimbursements.

44710 FIRE BURNING PERMIT
Fees charged to obtain a burning permit, currently $50.00.

46100 MISCELLANEOUS REVENUE
Miscellaneous revenue received by the Fire Department.

46230 INSPECTION FEES
Fees charged to business owners for State of Wisconsin mandated fire inspections.

46240 FIRE/EMS BILLING REVENUE
Revenue received for billable Fire and EMS response calls. An outside billing company performs this function for the Department.

46245 ALS INTERCEPT FEE
EMS change for Paramedic intercepts with other agencies.

46250 PLAN REVIEW/SPRINKLER SYSTEMS
The City Council passed a Sprinkler Code that requires sprinkler systems in specific commercial structures in excess of 5,000 square feet and in all commercial structures that have residential occupancy. The property owner must reimburse the City for the sprinkler system inspections shown in account #11-22-00-57500.

47300 GENEVA TOWNSHIP FIRE SERVICES

Charges to Geneva Township for assistance from the Lake Geneva Fire Department per contract.

48510 FIRE DEPARTMENT DONATIONS
Donations specifically designated to the Fire Department.

48550 CPR DONATIONS (CPR CLASS FEES)
Revenue received for CPR programs. The corresponding expenditure account is 11-22-00-56100.

EXPENDITURE ACCOUNTS

51130 FIRE CHIEFS SALARIES
Fire Chief Salary.

51135 FIRE PREVENTION DIVISION CHIEF
Fire Prevention Bureau Division Chief Salary.

51150 FIRE SAFETY/PUBLIC ED WAGES
Wages for firefighters who participate in Fire Safety Programs such as teaching children at schools.

51155 FIRE SAFETY/PUBLIC ED EXP
Fire prevention and safety materials and supplies.

51160 FIRE/EMS OTHER PAY
Wages for light duty and additional assignments not otherwise classified, i.e. interviews, administrative assignment.

51220 PART TIME WAGES
Part time employee wages for daily staffing shifts and all part-time employees.

51225 APPRENTICESHIP PROGRAM
Youth apprenticeship program expenses and wages

51230 FULL TIME STAFF WAGES
Full time employee wages for daily staffing.

51240 LINN STAFFING WAGES
Wages associated with personnel to staff the Town of Linn Station (283). The corresponding revenue account is 11-22-00-43450.

51250 FULL TIME EMPLOYEE OVERTIME WAGES
Overtime wages of full-time employees.

51260 FULL TIME EMPLOYEE VACATION WAGES
Full time employee vacation benefit.

51270 FULL TIME EMPLOYEE SICK TIME WAGES
Full time employee sick time benefit.

51280 FULL TIME EMPLOYEE HOLIDAY WAGES
Full time employee holiday wage benefit.

51330 FIRE LIFE INSURANCE
Life insurance premiums for fire department personnel who qualify under the WRS to participate.

51340 FIRE WORKER'S DISABILITY INSURANCE
Cost of annual premium for Workmen Disability Insurance for the Firemen and EMS personnel in the Fire Department.

51345 FD HEALTH INSURANCE
Employee health insurance.

51350 FD DENTAL INSURANCE
Employee dental insurance.

51355 FD VISION INSURANCE
Employee vision insurance.

51360 FIRE RETIREMENT
All fire department personnel who qualify for the Wisconsin Retirement System (WRS). Also included here are benefits paid to the 401(a) Plan for those who do not qualify for WRS at the same rate. The 401(a) plan is administered by the Security Benefit Company.

51370 FD DISABILITY INS
WRS Disability Insurance.

51380 FIRE UNIFORMS
Purchases of Fire Department uniforms, patches, and hats, etc.

51440 FIRE TRAVEL/MEAL EXPENSES
Charges for meals and lodging for personnel to attend conferences, meetings and seminars associated with the Fire Department.

51520 FIRE SOCIAL SECURITY
7.65% of salaries.

52140 OUTSIDE BILLING SERVICES
Costs for the billing and collection for EMS calls. Also, the collection agency fees to collect delinquent billings.

52150 FIRE INSPECTORS WAGES
Salaries and wages paid to the Fire Inspectors.

52160 CONFIDENTIAL ADMINISTRATIVE ASSISTANT WAGES
Hourly wages of department personnel for data entry of Fire and EMS response details.

52175 2% FIRE DUES EXPENSES
Expenses incurred for expenses funded by the state's 2% dues program.

52190 OTHER PROFESSIONAL SERVICES
Expenses for contracting other professional services (i.e. Engineers, assessments, studies, etc.).

52210 FIRE TELEPHONE EXPENSE
Telephone lines at the firehouse and cell phones.

52220 FIREHOUSE ELECTRICITY
Cost of electricity at the firehouse.

52240 FIREHOUSE GAS HEAT
Cost of heat at the firehouse.

52260 FIREHOUSE WATER & SEWER BILLS
Cost of water and sewer bills at the firehouse.

52400 EQUIPMENT REPAIRS-FIRE DEPT

Cost of outside labor and materials for repairs to any type of equipment, i.e., fire trucks, hoses, air tanks, fire clothing, pagers, boots, etc.

52410 FIREHOUSE REPAIRS

Cost of outside labor and materials for repairs to the firehouse, i.e., plumbing, electrical, heating repairs, painting, or any other type of repair done to the building itself. Also repairs to the parking lot or grounds.

52410 PROPERTY AND WORKERS COMP INSURANCE

Cost of outside labor and materials for repairs to the firehouse, i.e., plumbing, electrical, heating repairs, painting, or any other type of repair done to the building itself. Also repairs to the parking lot or grounds.

52620 FIRE COMMUNICATION SYSTEM MAINTENANCE FEE

All expenses related to radio equipment, pager, mobile phone units, and other communication equipment.

52650 POLICE COMMUNICATION SERVICES

Transfer of funds to the Police Dept. budget for the cost of maintaining the Dispatch Center, which provides dispatch services for Fire and Rescue.

53100 FIRE OFFICE SUPPLIES

Cost of office supplies for the Fire Department.

53120 FIRE POSTAGE

Cost of postage used by the Fire Department.

53200 FIRE MEMBERSHIP DUES & FEES

Dues and fees for all associations and organizations that the Fire Department is a member of. Also costs of subscriptions and other types of publications.

53320 FIRE DEPARTMENT SCHOOLS/CONFERENCES

Registration fees for conferences, schools, seminars, and other trainings for the department.

53400 OPERATING SUPPLIES - FIRE DEPT

Supplies needed for the Fire Department to operate. Included here are the Konica copier lease and overcharges, batteries, extinguisher maintenance, etc.

534100 VEHICLE EXPENSES – FUEL

Costs of gasoline, oil, and diesel fuel for all Fire Department vehicles.

53500 BUILDING MAINTENANCE SUPPLIES – FIREHOUSE

Supplies used for the upkeep and maintenance of the building, i.e., light bulbs, floor cleaner, paint, keys, general cleaning supplies, and any other type of item that is used by City personnel for maintenance and repairs.

53510 EQUIPMENT MAINTENANCE SUPPLIES - FIRE DEPT

Supplies used for the upkeep and maintenance of any type of equipment and that is used by City personnel, i.e., parts used by Chief Engineer for vehicle repairs, etc.

53600 FIREHOUSE MAINTENANCE SERVICE COSTS

Contract agreements for building maintenance, i.e. contracts with ITU for floor mats, etc.

53990 FIRE MISCELLANEOUS EXPENSE

Expenses not applicable to any other category.

53995 STAFF APPRECIATION

Cost of annual awards, flowers, birth gifts, etc.

54100 FIRE TRAINING PAY

This is the employee payroll line for hourly wages paid to attend training. Rate is the hourly rate set by contract. Costs related to maintaining current standards of procedures, i.e., rental of training films, and any other type of expense that would provide additional knowledge and capabilities in performing Fire Department duties.

54120 TUITION REIMBURSEMENT PER CONTRACT

Employment related schooling per union Contract inclusive of tuition, books, mileage and hourly pay.

54150 REIMBURSEMENTS PER CONTRACT

Expenses related to the Union Contract and not covered in any other category such as personal clothing damaged during responses and auto insurance claims of deductibles in damage.

54500 FIRE IT SERVICES

Cost of software, support, repairs and computer/IT equipment replacement.

54550 LEXIPOL

Lexipol Fire policy manual and daily training bulletin service.

54600 RECORDS MANAGEMENT SOFTWARE

Cost of the Records Management System annual support contract for the computer system that went live in 2014.

55100 EMS TRAINING PAY

Rate is the hourly rate set by contract. Costs related to maintaining current standards for procedures, i.e., rental of training films, EMT classes, etc. and other costs which provide additional knowledge and capabilities in performing EMS duties.

56100 CPR CLASSES PAY (CPR CLASS EXPENSES)

Expenses and wages related to CPR programs. The corresponding revenue from these programs is 11-22-00-48550.

57350 GRANT PURCHASES

Expenses related to the application, matching funds, or expenses associated with the grant award.

57360 FIRE DONATION –PURCHASES

This account is used to expend funds donated.

57365 DONATION PURCHASES- FIRST RESP

This account is used to expend funds donated to the First Responders Fund.

57500 SPRINKLER SYSTEMS EXPENSES

Cost of sprinkler system plan reviews and inspections and is supplemented by account #11-22-00-46250.

58000 FIRE EQUIPMENT/SUPPLIES

Purchase of equipment, gear, and equipment maintenance testing.

58100 EMS EQUIPMENT/SUPPLIES

Cost of equipment for EMS Services such as pharmaceuticals, gloves, masks, oxygen, airway kits, etc.

58110 SPECIALIZED TEAMS - EQUIPMENT/SUPPLIES

Expenses related to the operation of specialized teams (Dive, Technical Rescue, HAZMAT, Fire Investigations, etc.).

58200 STATE MANDATED EQUIPMENT TESTING

Recurring testing, service and preventive maintenance program. Hydrotesting of equipment as required by the State of Wisconsin.

58300 ACT 102 EXPENSES

EMS expenses spent from Act 102 monies.

58400 PRE-EMPLOYMENT TESTING

Physical, OSHA respiratory exam, pulmonary function test, Respirator clearance exam, drug screen.

58410 EMPLOYEE HEALTH & WELLNESS
Expense related to employee health and wellness.

58500 EQUIPMENT OUTLAY
Planned replacement of assets not included in the Equipment Replacement Plan.

Fire Department Equipment Replacement Program

City of Lake Geneva, Wisconsin

Capital and equipment plan, 2027 through 2031

Five-year program total: $3,129,671

The Five-Year Program at a Glance

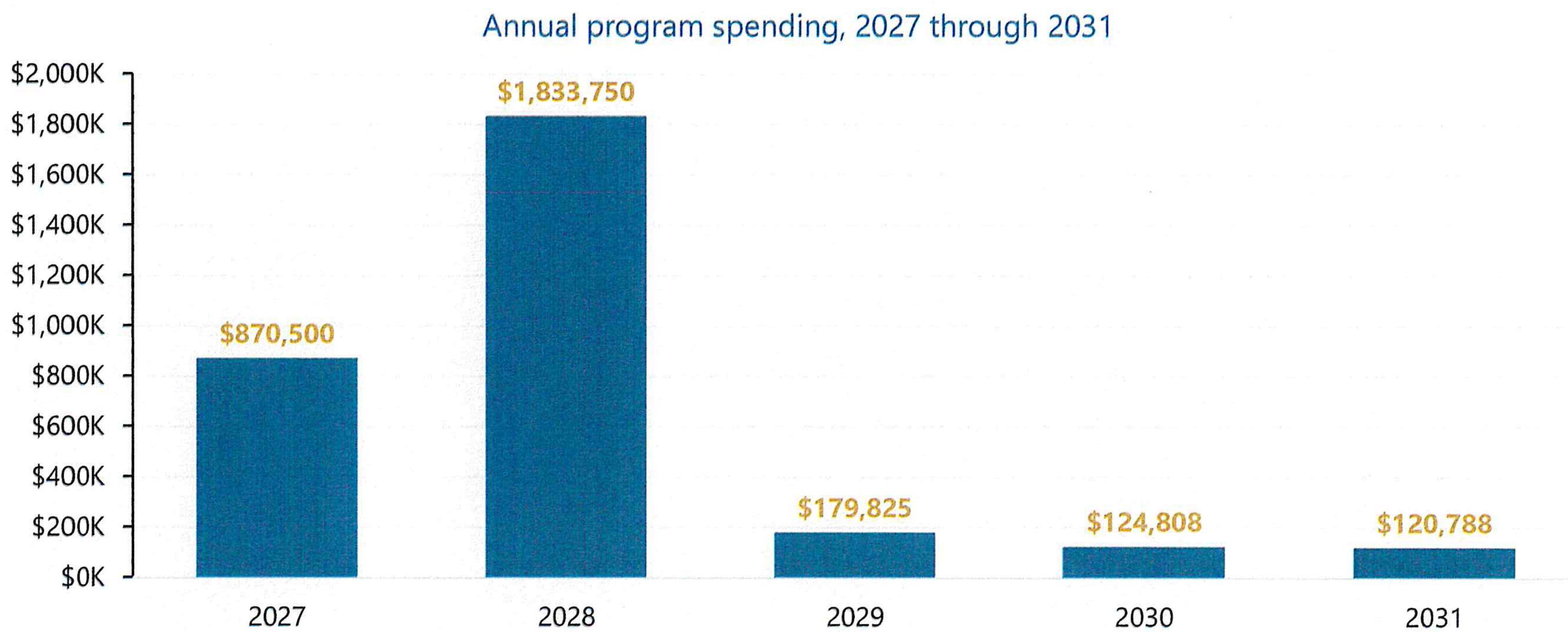
$1,614,671
Equipment replacement

$1,515,000
Capital projects

$3,129,671
Combined total

Two schedules make up the plan: recurring replacement of rolling stock and gear, plus one-time capital purchases, 2027 through 2031.

Spending by Year



2027 Is the Request Year

27.8%

of the plan falls in 2027

$870,500	2027 combined
$240,000	Capital projects
$630,500	Equipment replacement

2027 is the request year at $870,500, or 27.8% of the five-year program. Peak spending falls in 2028 at $1,833,750, when the new city engine, the 2891 remount and the chief's vehicle land together.

Fire Apparatus Replacement

$500,000	Squad 1 (2007) replacement, 2027 20 year replacement schedule per NFPA standards & Evaluated annually there after
$48,000	Squad 1 equipment package Replacement of equipment and tools (hand tools, etc)
$1,200,000	New city engine, 2028 For Public Safety Building and strategic planning. 3 year delivery timeline
$1,748,000	Combined apparatus cost

Ambulance Remount

$300,000	Ambulance 2891 (2019) remount, 2028 Re-chassis of existing box
$28,000	Ambulance 2891 equipment package Replacement of old medical equipment, etc
$328,000	Total

A remount keeps the existing patient box and replaces the chassis underneath it, for materially less than a new ambulance.

Firefighter Safety Equipment

$503,671	Turnout gear, five-year total
$82,500	Turnout gear 2027, rising to $120,788 by 2031 10 year lifespan per NFPA standards
$30,000	Technical Rescue Team equipment, 2028 Replacement 10 year lifespan per NFPA standards
$15,000	Tactical EMS ballistic vests, 2030 10 year lifespan per DOJ/NIJ standards

Command Vehicles

$110,000	Car 2871, Chief's vehicle, 2028 10-year replacement schedule
$80,000	Car 2872, 2029 10-year replacement schedule
$190,000	**Total**

Both vehicles fall in the later years of the plan and can be deferred without affecting emergency response capability.

Capital Projects

$1,200,000	New city engine, 2028 For Public Safety Building and strategic planning. 3-year delivery timeline
$240,000	Four Cardiac monitors, 2027 Current equipment nearing end of life and technology updates
$75,000	Dive rescue equipment, 2028 10 year lifespan per NFPA/OSHA standards
$1,515,000	Capital subtotal

The Ask

$3,129,671

Adopt the five-year equipment replacement program

$870,500

2027 appropriation, 27.8% of the plan

$2,259,171

Remaining across 2028 through 2031

City of Lake Geneva, Wisconsin
Equipment Replacement Program
2026 thru 2031

Fire Department	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Turnout gear - (10) sets per year	75,000	82,500	90,750	99,825	109,808	120,788	578,671
Communications equipment	-	-	-	-	-		-
Ambulance 2890 (2018) REMOUNT	300,000						300,000
Ambulance #2890 Equipment	28,000						28,000
Ambulance 2891 (2019) REMOUNT			300,000				300,000
Ambulance #2891 Equipment			28,000				28,000
Car 2871 (Chief's)			110,000				110,000
Car 2872				80,000			80,000
Utility 1 (2001)	100000						100,000
Engine #1 replacement (2002)	500,000						500,000
Engine #1 Equipment	48,000						48,000
SCBA Air Compressor	70,500						70,500
Squad 1 (2007)		500,000					500,000
Squad 1 Equipment		48,000					48,000
TRT Equipment			30,000				30,000
TEMS Ballistic Vests	11,300				15,000		26,300
Subtotal	1,132,800	630,500	558,750	179,825	124,808	120,788	2,747,471

Capital

Fire Department	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Cardiac Monitors		240,000					240,000
730 Marshall St Remodel							-
Public Safety Building							-
New City Engine			1,200,000				1,200,000
Dive Rescue Equipment			75,000				75,000
Subtotal	-	240,000	1,275,000	-	-	-	1,515,000