Lake Geneva Utility Commission
Municipal Water and Wastewater Services

361 W Main Street
PO Box 187
Lake Geneva, WI 53147
262-248-2311 - www.lgutilitycommission.com

Dennis Lyon-President
Josh Gajewski-Utility Director
Jeff Ecklund-Water Superintendent
Ken Bauman-Wastewater Superintendent

Utility Commission Agenda
Monday, July 20, 2026 - 4:00 PM
Lake Geneva City Hall; Council Chambers

Members:
President Dennis Lyon, Mayor Todd Krause, Alderperson Mary Jo Fesenmaier, Alderperson Brian Smith, City Administrator Dave De Angelis, Bill Binn, James Marquardt

1. Call to Order
2. Roll Call
3. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will be limited to 5 minutes
4. Approval of the minutes from June 15, 2026
5. Acknowledgement of Correspondence
6. Approval of June 2026 Financials
7. Approval of June 2026 Bills
8. Director's report
9. Discussion/Action regarding Pay Application #3 submitted by Ultimate Backroads LLC for the Sheridan Springs/CTH H Utility Improvements Project
10. Discussion/Action regarding issuing a Notice of Award for the 2026 Sewer Lining Project and authorization to execute the project contract details
11. Discussion/Action regarding the 2026 Lead Service Line Replacement project scope and authorization for bidding
12. Presentation/Action on the 2025 Lake Geneva Utility Commission Annual Financial Report and Management Letter prepared by Lauterbach & Amen LLP
13. Discussion/Action on a request by Anna Balucka to establish a new suburban sanitary sewer service at W2573 W South Street, Lake Geneva, WI
14. Discussion/Action on the acceptance of water and sanitary sewer improvements within Phase 2B - Stone Ridge subdivision
15. Discussion/Action regarding lease renewal terms proposed by AT&T for the Host Drive Tower
16. Discussion/Action regarding lease renewal terms proposed by AT&T for the Dodge Street Tower
17. Motion to adjourn to Closed Session pursuant to Wisconsin Statutes 19.85(1)(e) deliberating or

negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session regarding: negotiating terms with AT&T for the Host Drive Tower and the Dodge Street Tower leases

18. Motion to return to open session pursuant to Wisconsin Statutes 19.85 (2) and take action on any items discussed in closed session

19. Adjournment

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 Utility Commission Minutes
Lake Geneva Utility Commission Meeting
Monday June 15, 2026, 4:00pm
Council Chambers, City Hall – 626 Geneva St

Call Meeting to Order – Lyon called the meeting to order at 4:00pm.

Roll Call – Lyon, Krause, Smith, Fesenmaier, Binn & Marquardt Excused: De Angelis

Staff in Attendance – Gajewski & Busch

Comments from the public as allowed by Wis. Statutes §19.84(2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes.
None

Approve Utility Commission Minutes from May 18~~June 15~~, 2026, as prepared and distributed
Fesenmaier/Binn motion to approve. Passed on a voice vote 6-0.

Acknowledgement of Correspondence
None

Approval of May 2026 Financials
Smith/Binn motion to approve. Passed on a voice vote 6-0.

Approval of May 2026 Bills
Krause/Marquardt motion to approve. Passed on a voice vote 6-0.

Director's Report
Gajewski gave an overview of the submitted Director's report.

Discussion/Action on approval of Pay Application #2 for the Hwy H Utility Improvement Project
No discussion
Smith/Binn motion to approve. Passed on a voice vote 6-0.

Discussion/Action on final scope of the 2026 Sanitary Sewer Lining Project and bidding
Terri Meyerhofer of MSA Professional Services appeared by zoom in case of any questions.
Gajewski gave a general overview of the project and detailed the areas where we are looking to install cured in place pipe. The project plans include additional work to remove Inflow & Infiltration (I&I) by lateral grouting or by lateral t-lining depending on what the CCTV images show. If the Commission decides not to include the additional work, it will have to be pulled out of the plans. Discussion was had on Mariane Terrace, and which areas have an easement. Discussion was also had on the grouting and t-lining.
Marquardt/Binn motion to approve the 2026 Sanitary Sewer Lining Project as presented and bidding. Passed on a voice vote 6-0.

Discussion/Action on updated State Municipal Financial Agreement for WISDOT Hwy 50 Project
Gajewski explained that the State Municipal Financial Agreement (SMFA) divides up funding of the project between the State and Municipality. We had a preliminary SMFA and this update brings us to the same point of the project as the State, which is 90% complete plans. The estimate for the Utility's portion of the project is $3.15 million. Attorney Draper has yet to review this. Discussion was had on the latest DOT meeting being rescheduled and the new date.
Fesenmaier/Smith motion to approve the SMFA subject to attorney approval. Passed on a voice vote 6-0.

Discussion/Action on 2025 Compliance Maintenance Annual Report (CMAR) and Resolution 2026-02
Gajewski explained that the CMAR is an annual report which we are required to file with the DNR. The summary page at the end of the report shows how we performed in 2025. We did not meet the chloride limits and Gajewski

explained why we have a problem with this and the response we drafted as part of the CMAR. One of the largest contributing factors is in home water softeners and we are implementing a new rebate program to help combat this. Fesenmaier/Marquardt motion to accept the 2025 CMAR and adopt resolution 2026-03. Passed on a voice vote 6-0.

Adjourn
Binn/Fesenmaier motion to adjourn at 4:24pm. Approved on a voice vote 6-0.

/s/ J Busch

THESE MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE LAKE GENEVA UTILITY COMMISSION

Distributed by email: 6/19/26
Made change to Approval of Minutes date: 7/17/26
Approved by Utility Commission: 7/20/26

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 6 / 2026

FUND 61 - WASTEWATER UTILITY

REVENUES	Current Period	YTD	2026 Budget	YTD vs Budget	YTD % of Budget *50%*	Prior YTD 2025	Prior YTD 5 Year Avg.
INTEREST EARNED	0	126,372	266,000	-139,628	47.5%	173,262	102,707
CUSTOMER SALES	480,755	1,018,697	2,184,637	-1,165,940	46.6%	1,051,904	983,451
OTHER REVENUE	974	7,168	581,695	-574,527	1.2%	9,883	7,299
CAPITAL CONTRIBUTIONS	4,103	52,630	48,117	4,513	109.4%	42,149	133,832
TOTAL REVENUES	**485,832**	**1,204,868**	**3,080,449**	**-1,875,581**	**39.1%**	**1,277,199**	**1,227,289**
EXPENSES							
TOTAL OUTSIDE SERVICES	23,391	163,421	370,350	-206,929	44.1%	137,447	134,910
TOTAL OPERATING EXPENSES	4,263	16,830	51,100	-34,270	32.9%	15,673	16,685
TOTAL INSURANCE	0	0	35,500	-35,500	0.0%	0	12,394
TOTAL SALARY & BENEFITS	56,952	345,041	751,438	-406,397	45.9%	353,731	301,169
TOTAL LAB SUPPLIES	0	25,261	28,000	-2,739	90.2%	17,032	13,295
TOTAL MISCELLANEOUS EXPENSE	0	119	575	-456	20.7%	101	67
TOTAL MAINTENANCE	12,177	103,340	656,250	-552,910	15.7%	60,761	69,491
TOTAL OPERATION & MAINTENANCE EXPENSES	**96,783**	**654,012**	**1,893,213**	**-1,239,201**	**34.5%**	**584,744**	**548,012**
REVENUES OVER O&M EXPENSES	**389,049**	**550,856**	**1,187,236**	**-636,380**		**692,455**	**679,277**
TOTAL CAPITAL OUTLAY	62,788	200,547	992,119	-791,571	20.2%	72,620	126,403
REVENUES OVER TOTAL EXPENSES	**326,261**	**350,309**	**195,118**	**155,191**		**619,834**	**552,874**
TOTAL CASH TRANSFERS	25,258	151,598	-117,117	268,715	-129.4%	190,859	801,626
NET CHANGE IN CASH BALANCE	**301,003**	**198,711**	**312,235**	**-113,523**		**428,975**	**-248,752**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Wastewater Utility Fund Cash	319,478	-116,324	203,154
LGIP #10 - Capital Project Fund	4,063,779	0	4,063,779
LGIP #11 - Debt Service Fund	0	0	0
LGIP #12 - Impact Fee Fund	2,258,209	0	2,258,209
LGIP #13 - Equipment Replacement Fund	1,886,027	0	1,886,027
LGIP #14 - Wastewater Operating Reserves Fund	169,513	0	169,513
TOTAL WASTEWATER CASH AND INVESTMENT	**8,697,006**	**-116,324**	**8,580,681**

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 6 / 2026

FUND 62 - WATER UTILITY

REVENUES	Current Period	YTD	2026 Budget	YTD vs Budget	YTD % of Budget *50%*	Prior YTD 2025	Prior YTD 5 Year Avg.
INTEREST EARNED	0	79,283	167,000	-87,717	47.5%	109,096	62,236
CUSTOMER SALES	493,092	932,839	1,905,672	-972,833	49.0%	893,158	864,030
OTHER REVENUE	5,368	259,859	1,329,722	-1,069,863	19.5%	253,780	261,112
CAPITAL CONTRIBUTIONS	2,530	35,693	31,878	3,815	112.0%	28,690	119,372
TOTAL REVENUES	**500,990**	**1,307,673**	**3,434,272**	**-2,126,599**	**38.1%**	**1,284,723**	**1,306,750**
EXPENSES							
TOTAL SOURCE OF SUPPLY - OPERATION	6,902	33,380	80,400	-47,020	41.5%	31,091	28,657
TOTAL SOURCE OF SUPPLY - MAINTENANCE	268	7,776	15,100	-7,324	51.5%	4,290	11,678
TOTAL PUMPING EXPENSE - OPERATION	6,704	41,401	84,700	-43,299	48.9%	33,654	31,856
TOTAL PUMPING EXPENSE - MAINTENANCE	1,270	5,999	112,600	-106,602	5.3%	8,099	17,883
TOTAL WATER TREATMENT - OPERATION	9,875	41,590	106,050	-64,460	39.2%	43,214	43,525
TOTAL WATER TREATMENT - MAINTENANCE	5,178	104,784	165,300	-60,516	63.4%	41,954	39,232
TOTAL TRANS. & DISTRIBUTION - OPERATION	6,736	41,997	108,200	-66,203	38.8%	34,238	27,655
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	32,971	92,712	321,450	-228,738	28.8%	121,799	112,019
TOTAL CUSTOMER ACCOUNTS	6,546	46,235	88,750	-42,515	52.1%	41,503	35,742
TOTAL ADMIN & GENERAL OPERATIONS	49,288	246,848	603,658	-356,810	40.9%	293,938	238,704
TOTAL OTHER EXPENSES	0	130,000	333,700	-203,700	39.0%	150,000	148,500
TOTAL OPERATION & MAINTENANCE EXPENSES	**125,738**	**792,721**	**2,019,908**	**-1,227,187**	**39.2%**	**803,779**	**735,452**
REVENUES OVER O&M EXPENSES	**375,252**	**514,952**	**1,414,364**	**-899,412**		**480,944**	**571,298**
TOTAL CAPITAL OUTLAY	191,831	331,073	1,311,485	-980,412	25.2%	138,520	128,957
REVENUES OVER TOTAL EXPENSES	**183,421**	**183,879**	**102,879**	**81,000**		**342,424**	**442,341**
TOTAL CASH TRANSFERS	15,840	95,066	-102,878	197,944	-92.4%	124,114	491,972
NET CHANGE IN CASH BALANCE	**167,581**	**88,813**	**205,757**	**-116,944**		**218,310**	**-49,631**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Water Utility Fund Cash	892,766	-271,196	621,570
LGIP #1 - Capital Project Fund	2,631,412	0	2,631,412
LGIP #2 - Impact Fee Fund	1,377,930	0	1,377,930
LGIP #3 - Equipment Replacement Fund	922,026	0	922,026
LGIP #4 - Water Operating Reserves Fund	322,275	0	322,275
TOTAL WATER FUND CASH AND INVESTMENT	**6,146,409**	**-271,196**	**5,875,213**

Report Criteria:
Detail report.
Invoices with totals above $5000.00 included.
Paid and unpaid invoices included.
Invoice Detail.GL account (2 Characters) = "61","62"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
61				
JWC ENVIRONMENTAL				
126224	06/19/2026	MUFFIN MONSTER 30001-0018	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	22,160.60
Total JWC ENVIRONMENTAL:				22,160.60
MSA PROFESSIONAL SERVICES INC				
030640	07/07/2026	2026 CIPP PROJECT	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	8,115.35
Total MSA PROFESSIONAL SERVICES INC:				8,115.35
ULTIMATE BACKROADS LLC				
0815014 PAYA	05/15/2026	HWY H PAY APP #2	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	27,585.57
Total ULTIMATE BACKROADS LLC:				27,585.57
MSA PROFESSIONAL SERVICES INC				
030562	07/06/2026	WWTP FACILITIES PLAN	61-00-00-52160 ENGINEERING EXPENSE	14,271.34
Total MSA PROFESSIONAL SERVICES INC:				14,271.34
ALLIANT ENERGY/WPL				
280954000026	07/01/2026	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	18,172.95
Total ALLIANT ENERGY/WPL:				18,172.95
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	LAPTOCK DOCK	61-00-00-53050 COMPUTER EXPENSE	73.12
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	61-00-00-53050 COMPUTER EXPENSE	68.76
APR 2026	07/09/2026	COUNTERFEIT DETECTION PE	61-00-00-53100 OFFICE SUPPLIES EXPENSE	5.00
APR 2026	07/09/2026	DOORBELL-DRIVE UP WINDOW	61-00-00-53100 OFFICE SUPPLIES EXPENSE	9.50
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	61.50
MAY 2026	06/01/2026	DRY ERASE ERASERS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	5.31
MAY 2026	06/01/2026	DRY ERASE MARKERS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	9.59
MAY 2026	06/01/2026	CALCULATOR, PAPER ROLLKS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	52.81
MAY 2026	06/01/2026	AIR FRESHNER, WALL DECOR-	61-00-00-53100 OFFICE SUPPLIES EXPENSE	17.69
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	61-00-00-53100 OFFICE SUPPLIES EXPENSE	77.69
MAY 2026	06/01/2026	OFFICE SUPPLIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	36.35
MAY 2026	06/01/2026	IPHONE SCREEN PROTECTOR	61-00-00-53110 TELEPHONE EXPENSE	5.38
MAY 2026	06/01/2026	IPHONE CASES	61-00-00-53110 TELEPHONE EXPENSE	21.98
APR 2026	07/09/2026	DISPOSABLE GLOVES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	79.99
APR 2026	07/09/2026	DISPOSABLE GLOVES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	76.44
APR 2026	07/09/2026	DISPOSABLE GLOVES RETURN	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	76.44-
MAY 2026	06/01/2026	ROOF TOP FURNACE BLOWER	61-00-00-93502 MAINT-DIGESTER & AER/TRANS BLD	115.99
MAY 2026	06/01/2026	16.79C WATER TANK CONNECT	61-00-00-93602 MAINT-DIGESTERS EQUIP	16.79
Total AMAZON CAPITAL SERVICES:				657.45
SJE				
CD99624029	07/02/2026	ANALOG INPUT CARDS, TRANS	61-00-00-93800 MAINT-LIFT STATIONS	5,354.46

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total SJE:				5,354.46
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	DEAD END FLUSHING CAMERA	61-00-00-93810 MAINT-MAINS	119.99
Total AMAZON CAPITAL SERVICES:				119.99
Total 61:				96,437.71
62				
MARTELLE WATER TREATMENT				
31840	06/25/2026	FLOURIDE TANKS, PUMPS & R	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	10,010.50
Total MARTELLE WATER TREATMENT:				10,010.50
SJE				
CD99622072	06/18/2026	VFD REPL. PUMP #1 CENTER S	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	6,363.00
Total SJE:				6,363.00
ULTIMATE BACKROADS LLC				
0815014 PAYA	05/15/2026	HWY H PAY APP #2	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	118,035.43
Total ULTIMATE BACKROADS LLC:				118,035.43
MARTELLE WATER TREATMENT				
31918	08/01/2026	CHEMICALS - WELLS	62-00-00-60200 CHEMICALS	1,465.28
Total MARTELLE WATER TREATMENT:				1,465.28
AMAZON CAPITAL SERVICES				
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	62-00-00-60300 MISC EXPENSES & UTILITY	298.14
Total AMAZON CAPITAL SERVICES:				298.14
ALLIANT ENERGY/WPL				
576425000026	07/01/2026	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	6,315.95
Total ALLIANT ENERGY/WPL:				6,315.95
MARTELLE WATER TREATMENT				
31918	08/01/2026	CHEMICALS - TREATMENT PLA	62-00-00-64100 CHEMICALS	7,069.70
Total MARTELLE WATER TREATMENT:				7,069.70
DOWN TO EARTH CONTRACTORS INC				
8778	03/25/2026	MAIN BREAK CEYLON CT	62-00-00-67300 MAINT OF MAINS & VALVES	6,115.00
Total DOWN TO EARTH CONTRACTORS INC:				6,115.00
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	METER WIRE	62-00-00-67600 MAINT OF METERS	362.40
APR 2026	07/09/2026	COUNTERFEIT DETECTION PE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	4.99
APR 2026	07/09/2026	LAPTOCK DOCK	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	73.12
APR 2026	07/09/2026	DOORBELL-DRIVE UP WINDOW	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	9.49
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	61.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
MAY 2026	06/01/2026	CALCULATOR, PAPER ROLLKS	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	52.80
MAY 2026	06/01/2026	AIR FRESHNER, WALL DECOR-	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	17.68
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	146.45
MAY 2026	06/01/2026	OFFICE SUPPLIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	36.36
Total AMAZON CAPITAL SERVICES:				764.79
Total 62:				156,437.79
Grand Totals:				252,875.50

Dated: ____

Mayor: ____

City Council: ____

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City Recorder: ____

Report Criteria:
- Detail report.
- Invoices with totals above $5000.00 included.
- Paid and unpaid invoices included.
- Invoice Detail.GL account (2 Characters) = "61","62"

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.
Invoice Detail.GL account (2 Characters) = "61","62","01000013105"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
01				
SAMUEL WEIDNER				
WEIDNER 07-0	07/07/2026	REFUND DUPLICATE PYMNT	01-00-00-13105 UTILITY CASH CLEARING	66.80
Total SAMUEL WEIDNER:				66.80
Total 01:				66.80
61				
JWC ENVIRONMENTAL				
126224	06/19/2026	MUFFIN MONSTER 30001-0018	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	22,160.60
Total JWC ENVIRONMENTAL:				22,160.60
MSA PROFESSIONAL SERVICES INC				
030640	07/07/2026	2026 CIPP PROJECT	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	8,115.35
Total MSA PROFESSIONAL SERVICES INC:				8,115.35
ULTIMATE BACKROADS LLC				
0815014 PAYA	05/15/2026	HWY H PAY APP #2	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	27,585.57
Total ULTIMATE BACKROADS LLC:				27,585.57
NORTHERN LAKE SERVICE INC				
2609666	06/12/2026	2ND QTR MW TESTING	61-00-00-52100 LABORATORY SERVICES	2,248.54
2609821	06/16/2026	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	326.70
2610139	06/22/2026	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	326.70
2610793	06/30/2026	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	326.70
2611205	07/06/2026	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	326.70
2611673	07/10/2026	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	326.70
2611761	07/13/2026	2ND QTR SLUDGE TESTING 20	61-00-00-52100 LABORATORY SERVICES	852.91
Total NORTHERN LAKE SERVICE INC:				4,734.95
MSA PROFESSIONAL SERVICES INC				
030562	07/06/2026	WWTP FACILITIES PLAN	61-00-00-52160 ENGINEERING EXPENSE	14,271.34
Total MSA PROFESSIONAL SERVICES INC:				14,271.34
WE ENERGIES				
5961666481	06/10/2026	WEST BLDG STORAGE	61-00-00-52500 UTILITY-GAS-PLANT	12.65
5962155331	06/10/2026	DE-WATERING BLDG	61-00-00-52500 UTILITY-GAS-PLANT	9.57
5962741712	06/10/2026	WWTF SEWER PLANT	61-00-00-52500 UTILITY-GAS-PLANT	35.50
5961856000	06/10/2026	EDGEWOOD LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	13.20
5969064779	06/16/2026	LA GRANGE DR LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	20.19
5969155060	06/16/2026	SB LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	10.89
5970685512	06/17/2026	BIG FOOT LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	18.51
Total WE ENERGIES:				120.51

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
ALLIANT ENERGY/WPL				
143875000026	07/01/2026	191 HASKINS ST DEWATER BLD	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	313.87
280954000026	07/01/2026	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	18,172.95
507753000026	07/01/2026	361 W MAIN ST SIGN	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	23.32
974671000026	07/01/2026	361 MAIN ST HALLWAY	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	140.79
055361000026	07/01/2026	361 MAIN ST CC LIFT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	82.52
141180000026	07/01/2026	LAGRANGE DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	157.27
277971000026	07/01/2026	MARIANE TER LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	65.17
307955000026	07/01/2026	MAXWELL ST LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	68.67
327113000026	07/01/2026	BAYVIEW DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	42.32
599411000026	07/01/2026	361 STATE ROAD 120 BIG FOOT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	265.72
712306593326	07/01/2026	CADENCE CIR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	157.02
962961000026	07/01/2026	EDGEWOOD DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	174.53
Total ALLIANT ENERGY/WPL:				19,664.15
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	LAPTOCK DOCK	61-00-00-53050 COMPUTER EXPENSE	73.12
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	61-00-00-53050 COMPUTER EXPENSE	68.76
Total AMAZON CAPITAL SERVICES:				141.88
STATE OF WISCONSIN DOA				
505-000011181	06/10/2026	IRONPORT FEE 05/2026	61-00-00-53050 COMPUTER EXPENSE	3.96
Total STATE OF WISCONSIN DOA:				3.96
ABT MAILCOM				
55871	06/30/2026	JULY 2026 BILLS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	1,812.72
Total ABT MAILCOM:				1,812.72
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	COUNTERFEIT DETECTION PE	61-00-00-53100 OFFICE SUPPLIES EXPENSE	5.00
APR 2026	07/09/2026	DOORBELL-DRIVE UP WINDOW	61-00-00-53100 OFFICE SUPPLIES EXPENSE	9.50
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	61.50
MAY 2026	06/01/2026	DRY ERASE ERASERS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	5.31
MAY 2026	06/01/2026	DRY ERASE MARKERS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	9.59
MAY 2026	06/01/2026	CALCULATOR, PAPER ROLLKS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	52.81
MAY 2026	06/01/2026	AIR FRESHNER, WALL DECOR-	61-00-00-53100 OFFICE SUPPLIES EXPENSE	17.69
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	61-00-00-53100 OFFICE SUPPLIES EXPENSE	77.69
MAY 2026	06/01/2026	OFFICE SUPPLIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	36.35
Total AMAZON CAPITAL SERVICES:				275.44
CHARTER COMMUNICATIONS				
152474701062	06/21/2026	INTERNET SERV @ UTILITY DE	61-00-00-53100 OFFICE SUPPLIES EXPENSE	60.00
Total CHARTER COMMUNICATIONS:				60.00
JAMES IMAGING SYSTEMS INC				
1708786	06/22/2026	SVC CONTRACT COPIER	61-00-00-53100 OFFICE SUPPLIES EXPENSE	79.49
Total JAMES IMAGING SYSTEMS INC:				79.49
TREVIPAY-WALMART				
842be6ca	07/10/2026	PENS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	10.44

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total TREVIPAY-WALMART:				10.44
AMAZON CAPITAL SERVICES				
MAY 2026	06/01/2026	IPHONE SCREEN PROTECTOR	61-00-00-53110 TELEPHONE EXPENSE	5.38
MAY 2026	06/01/2026	IPHONE CASES	61-00-00-53110 TELEPHONE EXPENSE	21.98
Total AMAZON CAPITAL SERVICES:				27.36
AT&T				
262248865606	06/13/2026	PHONE SERVICES	61-00-00-53110 TELEPHONE EXPENSE	176.69
Total AT&T:				176.69
FNBO				
5589 JUNE 20	07/03/2026	VONAGE PHONE SERVICE JUN	61-00-00-53110 TELEPHONE EXPENSE	134.12
5589 MAY 202	06/03/2026	VONAGE PHONE SERVICE MAY	61-00-00-53110 TELEPHONE EXPENSE	134.12
Total FNBO:				268.24
T-MOBILE				
221798446 - 0	07/04/2026	PHONE SERVICE	61-00-00-53110 TELEPHONE EXPENSE	56.44
Total T-MOBILE:				56.44
US CELLULAR				
0813001529	06/04/2026	PHONE SERVICE	61-00-00-53110 TELEPHONE EXPENSE	138.44
Total US CELLULAR:				138.44
HOME DEPOT CREDIT SERVICES				
3289-MAY-202	06/05/2026	2 GALLON SPRAYER	61-00-00-53500 OPERATIONS TOOLS & EQUIP	17.47
Total HOME DEPOT CREDIT SERVICES:				17.47
VERIZON				
607000084293	07/01/2026	ASSET TRACKING 06/2026	61-00-00-53520 OPERATIONS-VEHICLES	106.44
Total VERIZON:				106.44
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	DISPOSABLE GLOVES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	79.99
APR 2026	07/09/2026	DISPOSABLE GLOVES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	76.44
APR 2026	07/09/2026	DISPOSABLE GLOVES RETURN	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	76.44-
Total AMAZON CAPITAL SERVICES:				79.99
TREVIPAY-WALMART				
842be6ca	07/10/2026	LAUNDRY DETERGENT	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	19.94
Total TREVIPAY-WALMART:				19.94
UNITED LABORATORIES				
INV464001	07/02/2026	CLEANING WIPES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	336.90
Total UNITED LABORATORIES:				336.90

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
CULLIGAN OF BURLINGTON				
500X03467103	06/30/2026	LAB WATER - MIXED BED & SE	61-00-00-64000 LABORATORY SUPPLIES	869.20
Total CULLIGAN OF BURLINGTON:				869.20
TREVIPAY-WALMART				
842be6ca	07/10/2026	BOUNTY KITCHEN TOWEL	61-00-00-64000 LABORATORY SUPPLIES	22.46
842be6ca	07/10/2026	PLATES & CUTLERY	61-00-00-65000 OTHER OPERATING SUPPLIES-KITCH	23.89
Total TREVIPAY-WALMART:				46.35
LEXIPOL LLC				
INVLEX112724	07/01/2026	2026 LEXIPOL POLICY SUPPOR	61-00-00-92300 OUTSIDE SERVICES EMPLOYED	982.81
Total LEXIPOL LLC:				982.81
AURORA MEDICAL GROUP				
1098275	05/24/2026	GEHRLEIN,S-DRUG TEST	61-00-00-92600 EMPLOYEE BENEFITS	53.00
Total AURORA MEDICAL GROUP:				53.00
AMAZON CAPITAL SERVICES				
MAY 2026	06/01/2026	ROOF TOP FURNACE BLOWER	61-00-00-93502 MAINT-DIGESTER & AER/TRANS BLD	115.99
Total AMAZON CAPITAL SERVICES:				115.99
UNITED LABORATORIES				
INV464001	07/02/2026	DIGESTER BLD CLEANER	61-00-00-93502 MAINT-DIGESTER & AER/TRANS BLD	249.72
Total UNITED LABORATORIES:				249.72
HOME DEPOT CREDIT SERVICES				
3289-MAY-202	06/05/2026	SHOP HOSE	61-00-00-93506 MAINT-VEHICLE STORAGE BLDGS	44.97
3289-MAY-202	06/05/2026	DRAIN PIPE FOR CAKE BARN S	61-00-00-93507 MAINT-DEWATERING-B/PRESS BLDG	23.63
Total HOME DEPOT CREDIT SERVICES:				68.60
ULINE INC				
209531122	06/18/2026	36" WALL MOUNT FAN FOR CAK	61-00-00-93507 MAINT-DEWATERING-B/PRESS BLDG	530.00
20958652	06/18/2026	36" WALL MOUNT FAN	61-00-00-93507 MAINT-DEWATERING-B/PRESS BLDG	530.00-
Total ULINE INC:				.00
AMAZON CAPITAL SERVICES				
MAY 2026	06/01/2026	16.79C WATER TANK CONNECT	61-00-00-93602 MAINT-DIGESTERS EQUIP	16.79
Total AMAZON CAPITAL SERVICES:				16.79
BUMPER TO BUMPER				
662-514114	07/06/2026	OIL FOR GENERATOR	61-00-00-93700 MAINT-VEHICLES & EQUIP	43.98
Total BUMPER TO BUMPER:				43.98
BURNS INDUSTRIAL SUPPLY CO INC				
IN089113	06/11/2026	JD2750 REPAIRS BUSHING & A	61-00-00-93700 MAINT-VEHICLES & EQUIP	7.18

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total BURNS INDUSTRIAL SUPPLY CO INC:				7.18
DUNN LUMBER				
2464970	07/07/2026	BAR & CHAIN OIL	61-00-00-93700 MAINT-VEHICLES & EQUIP	14.99
2468084	07/09/2026	NUTS & BOLTS & BULB FOR GE	61-00-00-93700 MAINT-VEHICLES & EQUIP	5.47
2468511	07/09/2026	FUSES FOR GENERATOR	61-00-00-93700 MAINT-VEHICLES & EQUIP	8.97
Total DUNN LUMBER:				29.43
HOME DEPOT CREDIT SERVICES				
3289-MAY-202	06/05/2026	BRAKE CLEANER, DEGREASER	61-00-00-93700 MAINT-VEHICLES & EQUIP	47.54
Total HOME DEPOT CREDIT SERVICES:				47.54
ITU ABSORBTECH INC				
8747403	06/19/2026	SHOP RAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	26.45
Total ITU ABSORBTECH INC:				26.45
TREVIPAY-WALMART				
842be6ca	07/10/2026	GLASS CLEANER	61-00-00-93700 MAINT-VEHICLES & EQUIP	4.74
Total TREVIPAY-WALMART:				4.74
BUMPER TO BUMPER				
662-513409	06/16/2026	OIL FILTERS	61-00-00-93800 MAINT-LIFT STATIONS	26.43
Total BUMPER TO BUMPER:				26.43
FOREMOST ELECTRIC LLC				
28108	07/08/2026	EMERGENCY SERVICE BFLS 7/	61-00-00-93800 MAINT-LIFT STATIONS	2,471.04
Total FOREMOST ELECTRIC LLC:				2,471.04
HOME DEPOT CREDIT SERVICES				
3289-JUNE-20	07/05/2026	3/4" FOAM FOR SB LIFT STATIO	61-00-00-93800 MAINT-LIFT STATIONS	16.68
Total HOME DEPOT CREDIT SERVICES:				16.68
PATS SERVICES INC				
1092302	07/03/2026	LIFT STATION EMERGENCY PU	61-00-00-93800 MAINT-LIFT STATIONS	2,702.50
Total PATS SERVICES INC:				2,702.50
SJE				
CD99624029	07/02/2026	ANALOG INPUT CARDS, TRANS	61-00-00-93800 MAINT-LIFT STATIONS	5,354.46
Total SJE:				5,354.46
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	DEAD END FLUSHING CAMERA	61-00-00-93810 MAINT-MAINS	119.99
Total AMAZON CAPITAL SERVICES:				119.99
HOME DEPOT CREDIT SERVICES				
3289-MAY-202	06/05/2026	TAPE MEASURES AND SPOTLI	61-00-00-93810 MAINT-MAINS	69.88

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total HOME DEPOT CREDIT SERVICES:				69.88
NEENAH FOUNDRY COMPANY INFRASTRUCTURE				
218472	06/11/2026	MANHOLE LID REPLACEMENTS	61-00-00-93810 MAINT-MAINS	2,375.00
Total NEENAH FOUNDRY COMPANY INFRASTRUCTURE:				2,375.00
ALLIANT ENERGY/WPL				
252422000026	07/01/2026	E STATE ROAD 50 GATE	61-00-00-93820 MAINT-RECEIVING STATION	24.27
054885000026	07/01/2026	E STATE ROAD 50 SEEPAGE	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	41.06
Total ALLIANT ENERGY/WPL:				65.33
Total 61:				116,027.40
62				
FNBO				
5589 JUNE 20	07/03/2026	CAULK, DUCT TAPE & TOTE - C	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	34.73
Total FNBO:				34.73
MARTELLE WATER TREATMENT				
31840	06/25/2026	FLOURIDE TANKS, PUMPS & R	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	10,010.50
Total MARTELLE WATER TREATMENT:				10,010.50
MSA PROFESSIONAL SERVICES INC				
030642	07/07/2026	2026 LSL REPLACEMENTS	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	1,066.00
Total MSA PROFESSIONAL SERVICES INC:				1,066.00
SJE				
CD99622068	06/18/2026	MCC SPD REPL. CENTER ST B	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	4,830.00
CD99622072	06/18/2026	VFD REPL. PUMP #1 CENTER S	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	6,363.00
Total SJE:				11,193.00
ULTIMATE BACKROADS LLC				
0815014 PAYA	05/15/2026	HWY H PAY APP #2	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	118,035.43
Total ULTIMATE BACKROADS LLC:				118,035.43
MARTELLE WATER TREATMENT				
31787	06/16/2026	WELLHOUSE CHEMICALS	62-00-00-60200 CHEMICALS	419.34
31918	08/01/2026	CHEMICALS - WELLS	62-00-00-60200 CHEMICALS	1,465.28
Total MARTELLE WATER TREATMENT:				1,884.62
ALLIANT ENERGY/WPL				
145511000026	07/01/2026	361 MAIN ST WELL 2	62-00-00-60300 MISC EXPENSES & UTILITY	1,933.22
327391000026	07/01/2026	WAVERLY ST WELL 4	62-00-00-60300 MISC EXPENSES & UTILITY	702.42
348370000026	07/01/2026	WAVERLY ST WELL 3	62-00-00-60300 MISC EXPENSES & UTILITY	689.88
972745000026	07/01/2026	HASKINS ST WELL 5	62-00-00-60300 MISC EXPENSES & UTILITY	693.57
Total ALLIANT ENERGY/WPL:				4,019.09

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
AMAZON CAPITAL SERVICES				
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	62-00-00-60300 MISC EXPENSES & UTILITY	298.14
Total AMAZON CAPITAL SERVICES:				298.14
FNBO				
5589 MAY 202	06/03/2026	WELL EASEMENTS FROM WAL	62-00-00-60300 MISC EXPENSES & UTILITY	27.00
5589 MAY 202	06/03/2026	ANNUAL WATER USE FEE WDN	62-00-00-60300 MISC EXPENSES & UTILITY	128.13
5589 MAY 202	06/03/2026	UBIQUITI WELLHOUSE P2P EQ	62-00-00-60300 MISC EXPENSES & UTILITY	521.70
Total FNBO:				676.83
WE ENERGIES				
5962837398	06/10/2026	WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	9.57
5963083235	06/10/2026	WELLHOUSE #5	62-00-00-60300 MISC EXPENSES & UTILITY	12.20
Total WE ENERGIES:				21.77
USA BLUEBOOK				
INV01102022	07/14/2026	WELL CHEMICAL FEED PARTS	62-00-00-61400 WELLS MAINTENANCE	109.02
Total USA BLUEBOOK:				109.02
ALLIANT ENERGY/WPL				
347962000026	07/01/2026	DODGE ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	161.29
576425000026	07/01/2026	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	6,315.95
717061000026	07/01/2026	1401 CENTER ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	292.90
Total ALLIANT ENERGY/WPL:				6,770.14
WE ENERGIES				
5962735504	06/10/2026	CENTER ST BOOSTER STATIO	62-00-00-62300 PUMPING POWER PURCHASED	18.15
5963079742	06/10/2026	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	47.08
Total WE ENERGIES:				65.23
MARTELLE WATER TREATMENT				
31787	06/16/2026	CARUS 8600	62-00-00-64100 CHEMICALS	1,028.94
31918	08/01/2026	CHEMICALS - TREATMENT PLA	62-00-00-64100 CHEMICALS	7,069.70
Total MARTELLE WATER TREATMENT:				8,098.64
ALLIANT ENERGY/WPL				
974671000026	07/01/2026	361 MAIN ST HALLWAY	62-00-00-64200 LABOR & EXPENSES (LAB)	140.79
Total ALLIANT ENERGY/WPL:				140.79
NORTHERN LAKE SERVICE INC				
2610018	06/19/2026	MANGANESE MONTHLY TESTI	62-00-00-64200 LABOR & EXPENSES (LAB)	44.95
Total NORTHERN LAKE SERVICE INC:				44.95
USA BLUEBOOK				
INV01097432	07/09/2026	FLOURIDE STANDARD - LAB	62-00-00-64200 LABOR & EXPENSES (LAB)	140.32
INV01102022	07/14/2026	LAB SUPPLIES	62-00-00-64200 LABOR & EXPENSES (LAB)	120.54

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total USA BLUEBOOK:				260.86
WI STATE LABORATORY OF HYGIENE				
846370	06/30/2026	MONTHLY FLOURIDE SPLIT	62-00-00-64200 LABOR & EXPENSES (LAB)	31.00
Total WI STATE LABORATORY OF HYGIENE:				31.00
HOME DEPOT CREDIT SERVICES				
3289-JUNE-20	07/05/2026	SHEET EXPANDED STEEL FOR	62-00-00-65100 PLANT MAINTENANCE	49.74
Total HOME DEPOT CREDIT SERVICES:				49.74
SABEL MECHANICAL LLC				
260641	07/06/2026	IRON DECANT PUMP REPLACE	62-00-00-65200 MAINT WATER TREATMENT EQUIP	2,135.10
Total SABEL MECHANICAL LLC:				2,135.10
ALLIANT ENERGY/WPL				
098433000026	07/01/2026	750 WILD RIDGE DR WATER TO	62-00-00-66100 MAINT OPS-STANDPIPES	51.56
520171000026	07/01/2026	1887 DODGE ST TOWER	62-00-00-66100 MAINT OPS-STANDPIPES	50.16
Total ALLIANT ENERGY/WPL:				101.72
WE ENERGIES				
5961456479	06/10/2026	770 WILD RIDGE DR	62-00-00-66100 MAINT OPS-STANDPIPES	9.57
Total WE ENERGIES:				9.57
HOME DEPOT CREDIT SERVICES				
3289-JUNE-20	07/05/2026	SPRAY NOZZLE	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	19.98
3289-MAY-202	06/05/2026	TONGUE & GROOVE PLIERS, G	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	56.66
3289-MAY-202	06/05/2026	ADAPTERS FOR CENTER ST T	62-00-00-67200 RESERVOIR & STANDPIPES	29.12
Total HOME DEPOT CREDIT SERVICES:				105.76
DOWN TO EARTH CONTRACTORS INC				
8778	03/25/2026	MAIN BREAK CEYLON CT	62-00-00-67300 MAINT OF MAINS & VALVES	6,115.00
8854	06/15/2026	VALVE BOX REPL. GENEVA ST/	62-00-00-67300 MAINT OF MAINS & VALVES	2,218.50
Total DOWN TO EARTH CONTRACTORS INC:				8,333.50
SCHMITZ READY MIX INC				
1254033-IN	06/10/2026	VALVE REPAIR - BROAD & WIS	62-00-00-67300 MAINT OF MAINS & VALVES	497.47
Total SCHMITZ READY MIX INC:				497.47
USA BLUEBOOK				
INV01102022	07/14/2026	MARKING PAINT & FLAGS	62-00-00-67300 MAINT OF MAINS & VALVES	134.82
Total USA BLUEBOOK:				134.82
DOWN TO EARTH CONTRACTORS INC				
8865	06/22/2026	CB & CS REPL. 165 FOREST ST	62-00-00-67500 MAINT SERVICES & CURB BOX	4,981.00
Total DOWN TO EARTH CONTRACTORS INC:				4,981.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
DUNN LUMBER				
2460052	07/01/2026	CB REPAIR SUPPLIES	62-00-00-67500 MAINT SERVICES & CURB BOX	21.47
Total DUNN LUMBER:				21.47
FNBO				
5589 MAY 202	06/03/2026	COB INDUSTRIES QWIK FREEZ	62-00-00-67500 MAINT SERVICES & CURB BOX	235.03
Total FNBO:				235.03
USA BLUEBOOK				
INV01102022	07/14/2026	MARKING PAINT & FLAGS	62-00-00-67500 MAINT SERVICES & CURB BOX	134.82
Total USA BLUEBOOK:				134.82
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	METER WIRE	62-00-00-67600 MAINT OF METERS	362.40
Total AMAZON CAPITAL SERVICES:				362.40
ABT MAILCOM				
55871	06/30/2026	JULY 2026 BILLS	62-00-00-90300 RECORDS & COLLECTION EXPENSE	1,812.72
Total ABT MAILCOM:				1,812.72
KINGSCOTE CHEMICALS INC				
S29936	06/22/2026	BRIGHT DYES LEAK DETECTIV	62-00-00-90600 CUSTOMER SERVICE & INFORMATION	220.08
Total KINGSCOTE CHEMICALS INC:				220.08
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	COUNTERFEIT DETECTION PE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	4.99
APR 2026	07/09/2026	LAPTOCK DOCK	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	73.12
APR 2026	07/09/2026	DOORBELL-DRIVE UP WINDOW	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	9.49
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	61.50
MAY 2026	06/01/2026	CALCULATOR, PAPER ROLLKS	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	52.80
MAY 2026	06/01/2026	AIR FRESHNER, WALL DECOR-	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	17.68
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	146.45
MAY 2026	06/01/2026	OFFICE SUPPLIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	36.36
Total AMAZON CAPITAL SERVICES:				402.39
AT&T				
262248865606	06/13/2026	PHONE SERVICES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	176.69
Total AT&T:				176.69
CHARTER COMMUNICATIONS				
152474701062	06/21/2026	INTERNET SERV @ UTILITY DE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	59.99
Total CHARTER COMMUNICATIONS:				59.99
FNBO				
5589 JUNE 20	07/03/2026	INTEREST CHARGE REFUND	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	35.56-
5589 JUNE 20	07/03/2026	VONAGE PHONE SERVICE JUN	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	134.12
5589 MAY 202	06/03/2026	VONAGE PHONE SERVICE MAY	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	134.12
5589 MAY 202	06/03/2026	INTEREST CHARGE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	35.56

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total FNBO:				268.24
JAMES IMAGING SYSTEMS INC				
1708786	06/22/2026	SVC CONTRACT COPIER	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	79.50
Total JAMES IMAGING SYSTEMS INC:				79.50
STATE OF WISCONSIN DOA				
505-000011181	06/10/2026	IRONPORT FEE 05/2026	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	3.97
Total STATE OF WISCONSIN DOA:				3.97
T-MOBILE				
221798446 - 0	07/04/2026	PHONE SERVICE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	104.83
Total T-MOBILE:				104.83
US CELLULAR				
0813001529	06/04/2026	PHONE SERVICE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	257.09
Total US CELLULAR:				257.09
CLEAN WATER ENGINEERING LLC				
1154	07/01/2026	JUNE 2026 CCC SURVEYS	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	4,275.00
Total CLEAN WATER ENGINEERING LLC:				4,275.00
KAPUR & ASSOCIATES INC				
141267	06/19/2026	LSL GIS LAYER	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	600.00
Total KAPUR & ASSOCIATES INC:				600.00
LEXIPOL LLC				
INVLEX112724	07/01/2026	2026 LEXIPOL POLICY SUPPOR	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	982.81
Total LEXIPOL LLC:				982.81
SJE				
CD99622748	06/24/2026	TOP VIEW SCADA ANNUAL SUP	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	703.00
Total SJE:				703.00
AURORA MEDICAL GROUP				
1098275	05/24/2026	RACHWAL,T-DRUG TEST	62-00-00-92600 EMPLOYEE PENSIONS & BENEFITS	53.00
Total AURORA MEDICAL GROUP:				53.00
DUNN LUMBER				
2453258	06/25/2026	PAINT FOR BRIDGE	62-00-00-93000 MISCELLANEOUS GENERAL EXP	108.03
2472625	07/14/2026	KEYS & COUPLINGS	62-00-00-93000 MISCELLANEOUS GENERAL EXP	28.43
Total DUNN LUMBER:				136.46
TREVIPAY-WALMART				
3989c02c	06/29/2026	MOUSE TRAPPING SUPPLIES	62-00-00-93000 MISCELLANEOUS GENERAL EXP	19.92

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total TREVIPAY-WALMART:				19.92
DOWN TO EARTH CONTRACTORS INC				
8851	06/15/2026	STORM SEWER REPAIR AT TRE	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	2,148.50
Total DOWN TO EARTH CONTRACTORS INC:				2,148.50
FNBO				
5589 MAY 202	06/03/2026	UBIQUITI WTP CAMERA	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	528.19
Total FNBO:				528.19
WILMAR PUMP & SUPPLY INC				
0242375-IN	06/26/2026	IRRIGATION PUMP REPLACEM	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	1,651.40
Total WILMAR PUMP & SUPPLY INC:				1,651.40
MIKES AUTO REPAIR				
82012	06/15/2026	OIL CHANGE 2015 METER VAN	62-00-00-93300 TRANSPORTATION EXPENSE	62.04
Total MIKES AUTO REPAIR:				62.04
VERIZON				
607000084293	07/01/2026	ASSET TRACKING 06/2026	62-00-00-93300 TRANSPORTATION EXPENSE	106.44
Total VERIZON:				106.44
Total 62:				194,515.40
Grand Totals:				310,609.60

Dated: ______________________________

Mayor: ______________________________

City Council: ______________________________

____

____

____

____

____

City Recorder: ______________________________

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount

Report Criteria:

Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.
Invoice Detail.GL account (2 Characters) = "61","62","01000013105"

Lake Geneva Utility Commission

MUNICIPAL WATER AND WASTEWATER SERVICES

361 W Main Street
P.O. Box 187
Lake Geneva, WI 53147
262-248-2311
www.lgutilitycommission.com

Dennis Lyon – President
Josh Gajewski – Utility Director
Jeff Ecklund – Water Superintendent
Ken Bauman – Wastewater Superintendent

TO: Lake Geneva Utility Commission
FROM: Josh Gajewski, Utility Director
SUBJECT: July 2026 Director's Report

WATER OPERATIONS

The Center Street Tower Painting Project reached substantial completion on June 29th, followed by the completion of the required bacteriological testing, and the Utility was able to get the tank back in service on July 2nd.

Substantial completion for the Hwy H Utility Improvements Project has been reached, and a walkthrough was conducted on July 10th. Subsequently, a project punch list has been compiled and distributed to the Contractor. Restoration work is still planned to be coordinated with the County's paving project and will be addressed in several intervals, but generally addressed by the end of July.

Upgrades to the Utility's fluoridation equipment that were part of the grant awarded through the Department of Oral Health have been completed. Administrative work to facilitate the grant reimbursement is underway, and Staff hopes to close out the project by early September.

WASTEWATER OPERATIONS

Staff has completed all equipment replacements and service needs from the April rain events, with the exception of the pump replacement at the Big Foot Lift Station, which we are awaiting.

Annual collection system work continues, including the preliminary cleaning work required for the annual CCTV. Due to scheduling delays in 2025, this year's CCTV work will complete a two-year scope of services or approximately 72,000 linear feet of surveying.

Work on the Wastewater Treatment Plant Facilities Planning continued, and pending the evaluation of select future service areas, we hope that a draft of the report will be available in August.

OFFICE & ADMINISTRATION

Second quarter utility billing is nearing completion, with bills being due on July 20th.

Utility staff participated in a data gathering and process review meeting with BS&A for the software conversion. The next review meeting is scheduled for the fall of 2026, and the project remains on schedule for a Go-Live in Q2-2027.

Work on the STH 50 Utility Improvement Project continues, with several meetings being held with WisDOT regarding traffic staging options specifically for work between Country Club Dr. and Cook St. Additional coordination is anticipated as WisDOT moves toward their upcoming PS&E deadlines prior to releasing the project for bidding in November.

The July 3rd storm impacted numerous Utility sites, and a 2/3 call-in of staff was made to assist with the response. At one point, roughly 75% of the Utility's sites were without utility power; however the Utility suffered minimal long-term effects. Staff are working to facilitate the necessary claims with insurance for equipment replacement and property damage that occurred. While the event was impactful on many levels, it did provide Utility Staff an opportunity to review its SOPs and ERP. Over the next several months, Staff anticipates bringing forward numerous improvements that would bolster the Utility's ability to respond to emergencies and maintain operational continuity during extended-duration emergencies.

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission

Meeting Date: 7/15/2026

Subject / Title: Pay App. #3 - Hwy H Utility Improvements

Submitted By: J.Gajewski

Background / Request

The project contractor has submitted the third payment application for the Hwy H Utility Improvement Project. The application has been reviewed by the Project Engineer and Utility Staff for the verification of field completed quantities.

Fiscal Impact / Budget

- **Estimated Cost:** $ 274,234.07
- **Funding Source:** CPF (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☑ Within Budget $563,843.29 (w/ COs) ☐ Over Budget

  ☑ Budget Amendment Required As discussed at award
- **GL Number:** 61-0000-10700 & 62-0000-10700 *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

None

Recommendation:

Staff recommends the Commission take action to:

Approve Pay application #3 for the Hwy H Utility Project submitted by Ultimate Backroads Inc. for the amount of $274,234.07.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

9a Hwy H Pay App 3_signed

Reviewed by:	Date:	Comments:

Contractor's Application for Payment

Owner:	Lake Geneva Utility Commission	**Owner's Project No.:**	
Engineer:	MSA Professional Services	**Engineer's Project No.:**	07815014
Contractor:	Ultimate Backroads LLC	**Contractor's Project No.:**	26012
Project:	Sheridan Springs/CTH H Utility Improvements		
Contract:	Utility Improvements		

Application No.: 3 **Application Date:** 6/24/2026

Application Period: **From** 5/16/2026 **to** 6/24/2026

1. Original Contract Price	$	551,220.75
2. Net change by Change Orders	$	12,622.54
3. Current Contract Price (Line 1 + Line 2)	$	563,843.29
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	$	527,607.71
5. Retainage		
a. 5% X $ 527,607.71 Work Completed	$	26,380.39
b. X $ - Stored Materials	$	-
c. Total Retainage (Line 5.a + Line 5.b)	$	26,380.39
6. Amount eligible to date (Line 4 - Line 5.c)	$	501,227.32
7. Less previous payments (Line 6 from prior application)	$	226,993.25
8. Amount due this application	$	274,234.07
9. Balance to finish, including retainage (Line 3 - Line 4, plus 5c)	$	62,615.97

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor: Ultimate Backroads LLC

Signature: Ellen Banish **Date:** 7/14/2026

PAYMENT OF: $ **274,234.07**

(line 8 or other - attach explanation of the other amount)

Recommended by Engineer		**Approved by Owner**	
By:	Matthew Watts	**By:**	
Title:	Project Engineer, MSA	**Title:**	
Date:	7/14/2026	**Date:**	

Approved by Funding Agency

By:		**By:**	
Title:		**Title:**	
Date:		**Date:**	

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	Lake Geneva Utility Commission	**Owner's Project No.:**	
Engineer:	MSA Professional Services	**Engineer's Project No.:**	07815014
Contractor:	Ultimate Backroads LLC	**Contractor's Project No.:**	26012
Project:	Sheridan Springs/CTH H Utility Improvements		
Contract:	Utility Improvements		

Application No.: 3 **Application Period:** From 05/16/26 to 06/24/26 **Application Date:** 06/24/26

A	B	C	D	E	F	G	H	I	J	K	L
		Contract Information				Work Completed					
Bid Item No.	Description	Item Quantity	Units	Unit Price ($)	Value of Bid Item (C X E) ($)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) ($)	Materials Currently Stored (not in G) ($)	Work Completed and Materials Stored to Date (H + I) ($)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) ($)
	Original Contract										
1	Mobilization, Bonds & Insurance	1.00	LS	$ 30,000.00	$ 30,000.00	1.00	$ 30,000.00		$ 30,000.00	100%	$ -
2	Traffic Control	1.00	LS	$ 55,655.00	$ 55,655.00	1.00	$ 55,655.00		$ 55,655.00	100%	$ -
3	Utility Line Opening (ULO)	10.00	EA	$ 464.00	$ 4,640.00	10.00	$ 4,640.00		$ 4,640.00	100%	$ -
4	Stone Tracking Pad (Undistributed)	3.00	EA	$ 1.00	$ 3.00	-	$ -		$ -	0%	$ 3.00
5	Tree Removal	2.00	EA	$ 620.00	$ 1,240.00	2.00	$ 1,240.00		$ 1,240.00	100%	$ -
6	Clearing & Grubbing	1.00	LS	$ 2,066.00	$ 2,066.00	1.00	$ 2,066.00		$ 2,066.00	100%	$ -
7	Salvage, Stockpile, Reinstall Mailboxes	1.00	LS	$ 300.00	$ 300.00	1.00	$ 300.00		$ 300.00	100%	$ -
8	Remove Existing Watermain	70.00	LF	$ 33.00	$ 2,310.00	70.00	$ 2,310.00		$ 2,310.00	100%	$ -
9	2-Inch Rigid Insulation	288.00	SF	$ 7.00	$ 2,016.00	288.00	$ 2,016.00		$ 2,016.00	100%	$ -
10	Cap and Abandon Existing Watermain	7.00	EA	$ 455.00	$ 3,185.00	7.00	$ 3,185.00		$ 3,185.00	100%	$ -
11	Abandon Existing Water Valve	4.00	EA	$ 200.00	$ 800.00	3.00	$ 600.00		$ 600.00	75%	$ 200.00
12	Water Main, C900, 14-inch	15.00	LF	$ 177.00	$ 2,655.00	3.00	$ 531.00		$ 531.00	20%	$ 2,124.00
13	Water Main, C900, 12-inch	10.00	LF	$ 260.25	$ 2,602.50	10.00	$ 2,602.50		$ 2,602.50	100%	$ -
14	Water Main, C900, 8-inch	410.00	LF	$ 115.00	$ 47,150.00	419.00	$ 48,185.00		$ 48,185.00	102%	$ (1,035.00)
15	Water Main, C900, 6-inch	10.00	LF	$ 165.00	$ 1,650.00	-	$ -		$ -	0%	$ 1,650.00
16	Valve and Box, 8-inch	2.00	EA	$ 3,852.00	$ 7,704.00	2.00	$ 7,704.00		$ 7,704.00	100%	$ -
17	Valve and Box, 6-inch	1.00	EA	$ 2,652.00	$ 2,652.00	-	$ -		$ -	0%	$ 2,652.00
18	Tee, 14-inch x 8-inch	1.00	EA	$ 2,891.00	$ 2,891.00	1.00	$ 2,891.00		$ 2,891.00	100%	$ -
19	Tee, 12-inch x 8-inch	1.00	EA	$ 2,346.00	$ 2,346.00	1.00	$ 2,346.00		$ 2,346.00	100%	$ -
20	Tee, 8-inch x 6-inch	1.00	EA	$ 1,851.00	$ 1,851.00	-	$ -		$ -	0%	$ 1,851.00
21	Bend, 8-inch	9.00	EA	$ 565.00	$ 5,085.00	9.00	$ 5,085.00		$ 5,085.00	100%	$ -
22	1-1/4 Inch SDR 9 Polyethylene Water Service	320.00	LF	$ 136.25	$ 43,600.00	369.00	$ 50,276.25		$ 50,276.25	115%	$ (6,676.25)
23	1-1/4 Inch Corporation, Curb Stop, Box & Reconnect.	6.00	EA	$ 2,025.00	$ 12,150.00	8.00	$ 16,200.00		$ 16,200.00	133%	$ (4,050.00)
24	Reducer, 8-inch x 6-inch	1.00	EA	$ 1,533.00	$ 1,533.00	1.00	$ 1,533.00		$ 1,533.00	100%	$ -
25	Reducer, 8-inch x 4-inch	1.00	EA	$ 1,498.00	$ 1,498.00	1.00	$ 1,498.00		$ 1,498.00	100%	$ -
26	Connect to Existing Watermain	13.00	EA	$ 750.00	$ 9,750.00	13.00	$ 9,750.00		$ 9,750.00	100%	$ -
27	Temporary Water Services	7.00	EA	$ 750.00	$ 5,250.00	-	$ -		$ -	0%	$ 5,250.00
28	Sanitary Sewer, PVC, 8-Inch	140.00	LF	$ 210.00	$ 29,400.00	172.00	$ 36,120.00		$ 36,120.00	123%	$ (6,720.00)
29	Sanitary Manhole, 48-Inch, Complete	3.00	EA	$ 4,900.00	$ 14,700.00	3.00	$ 14,700.00		$ 14,700.00	100%	$ -
30	Connect to Existing Sanitary Sewer	4.00	EA	$ 740.00	$ 2,960.00	6.00	$ 4,440.00		$ 4,440.00	150%	$ (1,480.00)
31	Slurry Fill, Cap & Abandon Existing Sanitary Sewer	122.00	LF	$ 21.00	$ 2,562.00	122.00	$ 2,562.00		$ 2,562.00	100%	$ -
32	Remove Existing Sanitary Manhole	4.00	EA	$ 625.00	$ 2,500.00	4.00	$ 2,500.00		$ 2,500.00	100%	$ -
33	Cap & Abandon Existing 4-inch Pipe Through San MHs	3.00	EA	$ 315.25	$ 945.75	-	$ -		$ -	0%	$ 945.75
34	Manhole Casting, Adjustment and Chimney Seal	6.00	EA	$ 1,874.00	$ 11,244.00	5.00	$ 9,370.00		$ 9,370.00	83%	$ 1,874.00
35	Manhole Adjustment and Chimney Seal (Undistributed)	6.00	EA	$ 1,274.00	$ 7,644.00	1.00	$ 1,274.00		$ 1,274.00	17%	$ 6,370.00
36	Sanitary Bypass Pumping	1.00	LS	$ 4,500.00	$ 4,500.00	1.00	$ 4,500.00		$ 4,500.00	100%	$ -
37	Utility Trench Slurry Backfill	650.00	LF	$ 78.00	$ 50,700.00	667.00	$ 52,026.00		$ 52,026.00	103%	$ (1,326.00)
38	Utility Trench Granular Backfill	450.00	LF	$ 41.45	$ 18,652.50	450.00	$ 18,652.50		$ 18,652.50	100%	$ -
39	Salvage, Reinstall and Regrade Gravel Driveway	1.00	LS	$ 310.00	$ 310.00	1.00	$ 310.00		$ 310.00	100%	$ -

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner: Lake Geneva Utility Commission
Engineer: MSA Professional Services
Contractor: Ultimate Backroads LLC
Project: Sheridan Springs/CTH H Utility Improvements
Contract: Utility Improvements

Owner's Project No.:
Engineer's Project No.: 07815014
Contractor's Project No.: 26012

Application No.: 3 **Application Period:** **From** 05/16/26 **to** 06/24/26 **Application Date:** 06/24/26

A	B	C	D	E	F	G	H	I	J	K	L
		Contract Information				Work Completed					
Bid Item No.	Description	Item Quantity	Units	Unit Price ($)	Value of Bid Item (C X E) ($)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) ($)	Materials Currently Stored (not in G) ($)	Work Completed and Materials Stored to Date (H + I) ($)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) ($)
40	Asphalt Pavement Removal	1,470.00	SY	$ 8.00	$ 11,760.00	1,731.00	$ 13,848.00		$ 13,848.00	118%	$ (2,088.00)
41	Excavation Below Subgrade (EBS)	80.00	CY	$ 20.60	$ 1,648.00	-	$ -		$ -	0%	$ 1,648.00
42	Breaker Run	160.00	TON	$ 28.85	$ 4,616.00		$ -		$ -	0%	$ 4,616.00
43	Dense Graded Base	1,515.00	TON	$ 28.85	$ 43,707.75	206.81	$ 5,966.47		$ 5,966.47	14%	$ 37,741.28
44	Concrete Curb & Gutter Removal	305.00	LF	$ 11.00	$ 3,355.00	305.00	$ 3,355.00		$ 3,355.00	100%	$ -
45	Concrete Pavement Removal	940.00	SF	$ 1.25	$ 1,175.00	940.00	$ 1,175.00		$ 1,175.00	100%	$ -
46	Concrete Curb and Gutter, 30-Inch	105.00	LF	$ 72.15	$ 7,575.75	141.00	$ 10,173.15		$ 10,173.15	134%	$ (2,597.40)
47	Concrete Sidewalk, 4-Inch Depth	250.00	SF	$ 14.45	$ 3,612.50	68.00	$ 982.60		$ 982.60	27%	$ 2,629.90
48	Concrete Driveway & Sidewalk Apron, 6-Inch Depth	160.00	SF	$ 16.00	$ 2,560.00	143.00	$ 2,288.00		$ 2,288.00	89%	$ 272.00
49	Hot Mix Asphaltic Pavement, Roadway, Type 4LT 58-28 S	165.00	TON	$ 144.00	$ 23,760.00	193.85	$ 27,914.40		$ 27,914.40	117%	$ (4,154.40)
50	Hot Mix Asphaltic Pavement, Driveways, 3-IN Depth, Type 4LT 58-28 S	35.00	TON	$ 144.00	$ 5,040.00	60.00	$ 8,640.00		$ 8,640.00	171%	$ (3,600.00)
51	Detectable Warning Fields	10.00	SF	$ 62.00	$ 620.00	10.00	$ 620.00		$ 620.00	100%	$ -
52	Topsoil, Seed, Fertilize, Erosion Mat Class II Type B (Urban)	1,065.00	SY	$ 12.30	$ 13,099.50	1,065.00	$ 13,099.50		$ 13,099.50	100%	$ -
53	Silt Fence (Undistributed)	565.00	LF	$ 2.30	$ 1,299.50	506.00	$ 1,163.80		$ 1,163.80	90%	$ 135.70
54	Inlet Protection	19.00	EA	$ 65.00	$ 1,235.00	19.00	$ 1,235.00		$ 1,235.00	100%	$ -
55	Culvert Ditch Checks	4.00	EA	$ 20.00	$ 80.00	4.00	$ 80.00		$ 80.00	100%	$ -
56	Sediment Logs (Undistributed)	150.00	LF	$ 6.00	$ 900.00	150.00	$ 900.00		$ 900.00	100%	$ -
57	Mobilization, Bonds & Insurance (Bid Alternative A)	1.00	LS	$ 5,000.00	$ 5,000.00	1.00	$ 5,000.00		$ 5,000.00	100%	$ -
58	Polyurea Lining Systems for Underground Structures, 48-Inch, Veritical Foot	52.00	VF	$ 413.00	$ 21,476.00	52.00	$ 21,476.00		$ 21,476.00	100%	$ -
					$ -		$ -		$ -		$ -
					$ -		$ -		$ -		$ -
					$ -		$ -		$ -		$ -
					$ -		$ -		$ -		$ -
				Original Contract Totals	**$ 551,220.75**		**$ 514,985.17**	**$ -**	**$ 514,985.17**	**93%**	**$ 36,235.58**

Progress Estimate - Unit Price Work | **Contractor's Application for Payment**

Owner:	Lake Geneva Utility Commission	**Owner's Project No.:**	
Engineer:	MSA Professional Services	**Engineer's Project No.:**	07815014
Contractor:	Ultimate Backroads LLC	**Contractor's Project No.:**	26012
Project:	Sheridan Springs/CTH H Utility Improvements		
Contract:	Utility Improvements		

Application No.: 3 **Application Period:** From 05/16/26 to 06/24/26 **Application Date:** 06/24/26

A	B	C	D	E	F	G	H	I	J	K	L
		Contract Information				Work Completed					
Bid Item No.	Description	Item Quantity	Units	Unit Price ($)	Value of Bid Item (C X E) ($)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) ($)	Materials Currently Stored (not in G) ($)	Work Completed and Materials Stored to Date (H + I) ($)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) ($)
Change Orders											
59	CO 1: Valve and Box, 12-Inch	1.00	EA	7,799.71	7,799.71	1.00	7,799.71		7,799.71	100%	-
60	CO 1: Watermain Service Break & Repair	1.00	LS	4,822.83	4,822.83	1.00	4,822.83		4,822.83	100%	-
					-		-		-		-
					-		-		-		-
					-		-		-		-
					-		-		-		-
					-		-		-		-
					-		-		-		-
				Change Order Totals	**$ 12,622.54**		**$ 12,622.54**	**$ -**	**$ 12,622.54**	**100%**	**$ -**
Original Contract and Change Orders											
				Project Totals	**$ 563,843.29**		**$ 527,607.71**	**$ -**	**$ 527,607.71**	**94%**	**$ 36,235.58**

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission

Meeting Date: 7/15/2026

Subject / Title: 2026 Sewer Lining Project

Submitted By: J.Gajewski

Background / Request

The project was released for bidding, and a virtual bid opening was held on July 13th. Four bids were submitted, with the lowest responsible bidder being Visu-Sewer Inc. with a bid of $164,234.00. A summary of the bids received and a letter of recommendation for award accompany this memo.

Fiscal Impact / Budget

- **Estimated Cost: $** 164,234.00
- **Funding Source:** CPF (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☐ Within Budget ______ ☑ Over Budget $150,000

  ☑ Budget Amendment Required +$14,234.00
- **GL Number:** 61-0000-10700 *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

This project was planned for funding through the Utility's CIP Fund, and the additional funding is available for use with this project. Several Capital Projects and Capital Purchases will be under budgetary limits, and a cumulative YTD Budget Amendment will be prepared by Staff for the August meeting.

Recommendation:

Staff recommends the Commission take action to:

Award the 2026 Sanitary Sewer Lining Project to Visu-Sewer, as bid on July 13, 2026; and to authorize the project contract documents to be executed.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

10a Sewer Lining Project NOA 2026.07.16.pdf

Reviewed by:	Date:	Comments:

247 W Freshwater Way
Suite 200
Milwaukee, WI 53204
(800) 362-4505

www.msa-ps.com

July 13, 2026

Josh Gajewski, Utility Director
Lake Geneva Utility Commission
361 W. Main St.
Lake Geneva, WI 53147

Re: LGU Sanitary Sewer Lining - 2026
Lake Geneva Utility Commission

Dear Mr. Gajewski:

Upon review of the bids received on July 13, 2026, for the above-referenced project, it was found that they were submitted by qualified contractors. It is our recommendation that the low responsive bidder listed below be accepted and award made at your next meeting.

Visu-Sewer, LLC
W230 N4855 Betker Drive
Pewaukee, WI 53072 Bid Amount $164,234.00

Please execute the enclosed Notice of Award for the contract. Once the form is signed, please email a copy back to tmeyerhofer@msa-ps.com and mssmith@msa-ps.com. After receiving the executed copy, we will forward one copy of the Notice of Award and the remaining contract package to the Contractor.

Sincerely,

MSA Professional Services, Inc.

Theresa K. Meyerhofer

Terri Meyerhofer, P.E.
Project Manager

MSS
Enc.

NOTICE OF AWARD

Date of Issuance: ____

Owner: Lake Geneva Utility Commision

Owner's Contract No.:

Engineer: MSA Professional Services, Inc
Contract: Lake Geneva Utility Commision - LGU Sanitary Sewer Lining - 2026

Engineer's Project No.:07815017

Bidder: Visu-Sewer, LLC

Bidder's Address: W230 N4855 Betker Drive, Pewaukee, WI 53072

You are notified that your Bid dated July 13, 2026 for the above Contract, and that you are the Successful Bidder and are awarded a Contract for LGU Sanitary Sewer Lining - 2026

Base Bid

The Contract Price of your Contract is one hundred sixty-four thousand, two hundred thirty-four Dollars ($164,234.00). Contract Price is subject to adjustment based on the provisions of the Contract, including but not limited to those governing changes, Unit Price Work, and Work performed on a cost-plus-fee basis, as applicable.

1 unexecuted counterparts of the Agreement accompany this Notice of Award, and one copy of the Contract Documents accompanies this Notice of Award, or has been transmitted or made available to Bidder electronically.

☐ Drawings will be delivered separately from the other Contract Documents.

You must comply with the following conditions precedent within 15 days of the date of receipt of this Notice of Award:

1. Deliver to Owner 1 counterparts of the Agreement, signed by Bidder (as Contractor).

2. Deliver with the signed Agreement(s) the Contract security (such as required performance and payment bonds) and insurance documentation, as specified in the Instructions to Bidders and in the General Conditions, Articles 2 and 6.

3. Other conditions precedent (if any):
   ____

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within 10 days after you comply with the above conditions, Owner will return to you one fully signed counterpart of the Agreement, together with any additional copies of the Contract Documents as indicated in Paragraph 2.02 of the General Conditions.

Owner: Lake Geneva Utility Commision____

By *(signature)*:____

Name (printed):____

Title: ____

Copy to Engineer

Lake Geneva LGU Sanitary Sewer Lining - 2026 (#10141533)
Owner: Lake Geneva Utility Commission
Solicitor: MSA Professional Services - Milwaukee
07/13/2026 02:00 PM CDT
MSA Project #: 07815017

				Engineer Estimate		Visu-Sewer		Hoerr Construction, Inc.		Insituform Technologies USA, LLC		National Power Rodding Corp	
Item Code	**Item Description**	**UofM**	**Quantity**	**Unit Price**	**Extension**	**Unit Price**	**Extension**	**Unit Price**	**Extension**	**Unit Price**	**Extension**	**Unit Price**	**Extension**
General													
1	Mobilization, Bonds & Insurance	LS	1	$10,000.00	$10,000.00	$5,400.00	$5,400.00	$23,250.00	$23,250.00	$14,315.75	$14,315.75	$50,000.00	$50,000.00
2	Traffic Control	LS	1	$15,000.00	$15,000.00	$8,000.00	$8,000.00	$9,500.00	$9,500.00	$6,111.11	$6,111.11	$25,000.00	$25,000.00
3	Sanitary Sewer Cleaning, Televising & Investigation, Laterals	EA	19	$700.00	$13,300.00	$475.00	$9,025.00	$1,115.00	$21,185.00	$777.78	$14,777.82	$2,500.00	$47,500.00
4	Grout Mainline Joints, 8-Inch Dia.	EA	4	$1,650.00	$6,600.00	$500.00	$2,000.00	$1,300.00	$5,200.00	$1,567.22	$6,268.88	$1,500.00	$6,000.00
5	Cured-in-Place Liner, 8-Inch	LF	1642	$46.00	$75,532.00	$52.00	$85,384.00	$61.00	$100,162.00	$59.22	$97,239.24	$85.00	$139,570.00
6	Reinstate Lateral Connection	EA	19	$100.00	$1,900.00	$100.00	$1,900.00	$100.00	$1,900.00	$53.39	$1,014.41	$500.00	$9,500.00
	General Total(Line Items 1 - 6):				**$122,332.00**		**$111,709.00**		**$161,197.00**		**$139,727.21**		**$277,570.00**
UNDISTRIBUTED ITEMS													
7	Reaming of Mineral Deposits and Protruding Taps (Undistributed)	EA	2	$270.00	$540.00	$400.00	$800.00	$400.00	$800.00	$2,000.00	$4,000.00	$500.00	$1,000.00
8	Grout Lateral Connection to 5-feet (Undistributed)	EA	9	$1,000.00	$9,000.00	$475.00	$4,275.00	$1,215.00	$10,935.00	$1,380.98	$12,428.82	$1,700.00	$15,300.00
9	Supplemental Grout (Undistributed)	GAL	30	$12.00	$360.00	$15.00	$450.00	$20.00	$600.00	$18.08	$542.40	$35.00	$1,050.00
10	CIPP Lateral Work Mobilization - Main St Area (Undistributed)	LS	1	$2,500.00	$2,500.00	$5,500.00	$5,500.00	$9,200.00	$9,200.00	$555.56	$555.56	$10,000.00	$10,000.00
11	CIPP Lateral Work Mobilization - Mariane Terrace & Pine Tree Ln Area (Undistributed)	LS	1	$2,500.00	$2,500.00	$5,500.00	$5,500.00	$9,200.00	$9,200.00	$555.56	$555.56	$10,000.00	$10,000.00
12	CIPP Lateral Tee Liner for 8-Inch Main (Undistributed)	EA	10	$5,000.00	$50,000.00	$3,600.00	$36,000.00	$4,500.00	$45,000.00	$9,077.78	$90,777.80	$15,000.00	$150,000.00
	Undistributed Items(Line Items 7 - 12):				**$64,900.00**		**$52,525.00**		**$75,735.00**		**$108,860.14**		**$187,350.00**
Base Bid Total (Lines 1 - 12):					**$187,232.00**		**$164,234.00**		**$236,932.00**		**$248,587.35**		**$464,920.00**

CITY OF LAKE GENEVA UTILITY COMMISSION

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission

Meeting Date: 7/15/2026

Subject / Title: 2026 Lead Service Line Replacements

Submitted By: J.Gajewski

Background / Request

Project design has reached 80% completion and will be ready for bidding within two weeks. The scope includes replacement of 16 locations within the City that have known Utility-side lead services. As discussed in February, the Utility intends to coordinate with Owners to have whole service replacements completed within a larger administrative scope. A copy of the project plans and preliminary engineering estimate accompany this memo.

To ensure project efficiency, action is requested to review the project scope and authorizing bidding. If authorized for bidding, award of the project is be expected for Commission action at the August meeting.

Fiscal Impact / Budget

- **Estimated Cost: $** 250 (cost to publish ad for bid)
- **Funding Source:** CPF (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☑ Within Budget ☐ Over Budget

  ☐ Budget Amendment Required
- **GL Number:** 62000010700 *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

The 2026 budget funded a smaller scope of work on portions of East and Madison, ahead of 2027 DPW paving. As adjacent services were reviewed, a larger scope of work has been developed.
Pending the outcome of bidding, it is likely that a budgetary amendment will be required to fund the expanded scope of work.

Recommendation:

Staff recommends the Utility Commission take action to:

Authorize the 2026 Lead Service Replacement Project to be released for bidding.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

11a LSL 80% Progress Plans
11b LSL Replacement Engineer Estimate 2026.07.16

Reviewed by:	Date:	Comments:

LEAD WATER SERVICE LINE REPLACEMENT PROJECT - 2026

CITY OF LAKE GENEVA
WALWORTH COUNTY,WI

LOCATION MAP

NOT TO SCALE

SHEET INDEX

LEGEND

EXISTING WATER MAIN
EXISTING WATER MAIN, VALVE & HYDRANT
EXISTING WATER SERVICE & CURB STOP
PROPOSED WATER MAIN, VALVE, & HYDRANT
PROPOSED WATER SERVICE & CURB STOP
EXISTING SANITARY SEWER & MANHOLE
PROPOSED SANITARY SEWER & MANHOLE
EXISTING FORCEMAIN
EXISTING STORM SEWER & INLET
PROPOSED STORM SEWER & INLET
PROPOSED STORM SEWER & MANHOLE
BURIED ELECTRIC
BURIED GAS & VALVE
BURIED CABLE TELEVISION
BURIED TELEPHONE
BURIED FIBER OPTICS
OVERHEAD UTILITY
RAILROAD TRACKS
EXISTING CURB & GUTTER
PROPOSED CURB & GUTTER
EXISTING SIDEWALK
PROPOSED SIDEWALK
EXISTING CULVERT PIPE
PROPOSED CULVERT PIPE
FENCE LINE
DRAINAGE ARROW
SILT FENCE
RIGHT-OF-WAY
BASELINE
PROPERTY LINE
TREE LINE
BENCHMARK
IRON PIPE
IRON ROD
CONTROL POINT
UTILITY POLE & GUY
SOIL BORING
LIGHT POLE
PEDESTAL
STREET SIGN
MAILBOX
FLAGPOLE
TREE - DECIDUOUS
TREE - CONIFEROUS
TREE TO BE REMOVED

UTILITIES

CITY OF LAKE GENEVA:

LAKE GENEVA PUBLIC WORKS DEPARTMENT
TOM EARLE, DIRECTOR OF PUBLIC WORKS
1065 CAREY STREET
LAKE GENEVA, WI 53147
PHONE: (262) 248-6644
EMAIL: TEARLE@CITYOFLAKEGENEVA.COM

ELECTRIC:

ALLIANT ENERGIES
AUSTIN KROHN
1870 HAYNES DRIVE
SUN PRAIRIE WI 53590
EMAIL: AUSTINKROHN@ALLIANTENERGY.COM
PHONE: (262) 741- 0905

SEWER & WATER:

LAKE GENEVA UTILITY COMMISSION
JOSH GAJEWSKI, UTILITY COMMISSION DIRECTOR
P.O. BOX 187
361 MAIN ST
LAKE GENEVA, WI 53147
PHONE: (262) 248 - 2311

GAS:

WE ENERGIES
NICK WAGNER, DESIGN SPECIALIST
1870 HAYNES DRIVE
SUN PRAIRIE, WI 53590
EMAIL: NICHOLAS.WAGNER@WE-ENERGIES.COM

DIGGERS HOTLINE
Dial 811 or (800) 242-8511
www.DiggersHotline.com

NOTE:
UTILITY LOCATIONS SHOWN ON PLANS ARE APPROXIMATE AND CONTRACTOR SHALL HAVE APPROPRIATE UTILITY MARK EXACT LOCATIONS PRIOR TO CONSTRUCTION.

		NO.	DATE	REVISION	BY
PROJECT DATE: .	DRAWN BY: Init	1	07/14/2026	80% PROGRESS SET TO LGU	JW
	DESIGNED BY: Init	.	.	.	.
	CHECKED BY: Init	.	.	.	.

PLOT DATE: 7/15/2026 5:53 AM, G:\07\07815\07815018\CADD\Construction Documents\07815018 TITLE SHEET_2026.03.10.dwg

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LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

TITLE SHEET

PROJECT NO. 07815018
SHEET G1

GENERAL NOTES:

1. WORK INCLUDES WATER SERVICE REPLACEMENT OF WATER SERVICES IN THREE GENERAL PROJECT AREAS IN THE CITY:
   A. WHEELER & MADISON ST (NORTH).
   B. MADISON ST (SOUTH).
   C. DARWIN & EAST ST.
2. A SUMMARY OF WORK IS BELOW:
   A. INSTALL NEW CORPORATION, WATER SERVICE, CURB STOP AND BOX. RECONNECT TO EXISTING WATER SERVICE.
   B. TRENCHES IN ROADWAY AREAS TO BE BACKFILLED WITH SLURRY PER PLANS & SPECS.
   C. DISTURBED ROADWAY AREAS WILL BE PATCHED WITH PAVEMENT.
   D. THIS BID DOES NOT INCLUDE PRIVATE SERVICE REPLACEMENTS. LGU PLANS TO NOTIFY THE PROPERTY OWNERS THAT THE PROJECT IS HAPPENING, AND THE CONTRACTOR MAY CHOOSE TO WORK WITH PRIVATE PROPERTY OWNERS TO HAVE THE PRIVATE SIDE OF THE WATER SERVICE REPLACED.
3. PROJECT WAS NOT SURVEYED. PLAN LINEWORK IS FROM GIS.

		NO.	DATE	REVISION	BY
PROJECT DATE: .	DRAWN BY: Init	1	07/14/2026	80% PROGRESS SET TO LGU	JW
	DESIGNED BY: Init	.	.	.	.
	CHECKED BY: Init	.	.	.	.

PLOT DATE: 7/15/2026 5:53 AM, G:\07\07815\07815018\CADD\Construction Documents\07815018 Erosion Control Details.dwg

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LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

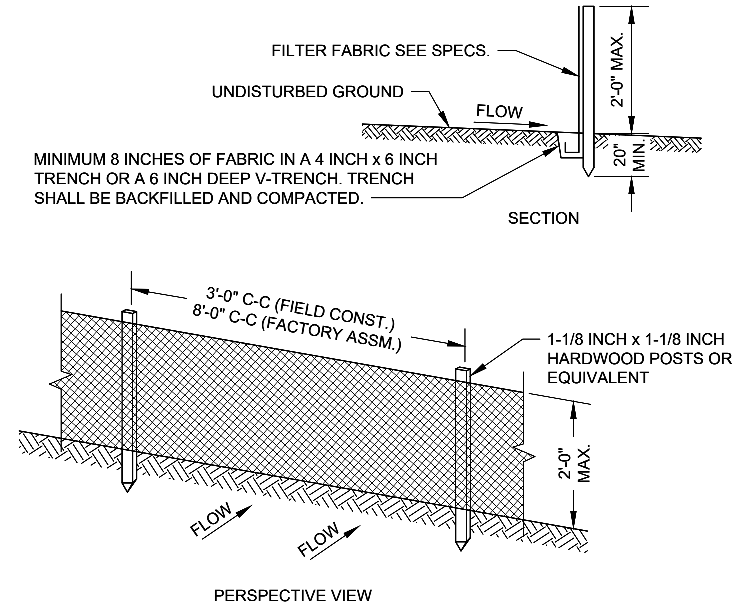
OVERALL SITE PLAN

PROJECT NO. 07815018

SHEET G2

CONSTRUCTION SITE EROSION CONTROL REQUIREMENTS

1. SECTION NR216.46 OF WISCONSIN STATE ADMINISTRATIVE CODE IDENTIFIES REQUIREMENTS FOR CONSTRUCTION SITE AND POST-CONSTRUCTION EROSION CONTROL. IT IS THE INTENT OF THESE PLANS TO SATISFY THESE REQUIREMENTS. THE METHODS AND STRUCTURES USED TO CONTROL EROSION SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR. CONTRACTOR SHALL IMPLEMENT AN APPROPRIATE MEANS OF CONTROLLING EROSION DURING SITE OPERATION AND UNTIL THE VEGETATION IS RE-ESTABLISHED. ADJUSTMENTS TO THE CONTROL SYSTEM SHALL BE MADE AS REQUIRED.
2. ALL WORK SHALL BE IN ACCORDANCE WITH THE LATEST EDITION OF THE WISCONSIN DNR'S CONSERVATION PRACTICE STANDARDS. THESE STANDARDS ARE PERIODICALLY UPDATED AND IT IS THE CONTRACTOR'S RESPONSIBILITY TO OBTAIN AND REFERENCE THE MOST RECENTLY RELEASED STANDARD.
3. THIS INFORMATION IS ONLY ONE PART OF THE OVERALL EROSION CONTROL REQUIREMENTS. ADDITIONAL REQUIREMENTS MAY ALSO BE SHOWN ON THE CONTRACT DRAWINGS AND IN THE ACCOMPANYING SPECIFICATIONS.
4. ADDITIONAL EROSION CONTROL MEASURES, AS REQUESTED IN WRITING BY THE STATE OR LOCAL INSPECTORS, OR THE OWNER'S ENGINEER, SHALL BE INSTALLED WITHIN 24 HOURS.
5. THE AREA OF EROSIVE LAND EXPOSED TO THE ELEMENTS BY GRUBBING, EXCAVATION, TRENCHING, BORROW AND FILL OPERATIONS AT ANY ONE TIME SHALL BE MINIMIZED TO THE MAXIMUM EXTENT PRACTICABLE. FOR ANY DISTURBED AREA THAT REMAINS INACTIVE FOR GREATER THAN 7 WORKING DAYS, OR WHERE GRADING WORK EXTENDS BEYOND THE PERMANENT SEEDING DEADLINES, THE SITE MUST BE TREATED WITH TEMPORARY STABILIZATION MEASURES SUCH AS SOIL TREATMENT, TEMPORARY SEEDING AND/OR MULCHING. ALL DISTURBED AREAS SHALL BE TREATED WITH PERMANENT STABILIZATION MEASURES WITHIN 3 WORKING DAYS OF FINAL GRADING.
6. ALL EROSION CONTROL MEASURES AND STRUCTURES SERVING THE SITE MUST BE INSPECTED AT LEAST WEEKLY OR WITHIN 24 HOURS OF THE TIME 0.5 INCHES OF RAIN HAS OCCURRED. ALL NECESSARY REPAIR AND MAINTENANCE WILL BE DONE AT THIS INSPECTION TIME.
7. ALL EROSION CONTROL DEVICES AND/OR STRUCTURES SHALL BE PROPERLY INSTALLED PRIOR TO CLEARING AND GRUBBING OPERATIONS WITHIN THEIR RESPECTIVE DRAINAGE AREAS. THESE SHALL BE PROPERLY MAINTAINED FOR MAXIMUM EFFECTIVENESS UNTIL VEGETATION IS RE-ESTABLISHED.
8. ALL EROSION CONTROL DEVICES SHALL BE PROPERLY INSTALLED PRIOR TO ANY SOIL DISTURBANCE.
9. ANY SLOPES STEEPER THAN 3H:1V SHALL BE STAKED WITH EROSION CONTROL FABRIC UNLESS INDICATED ON THE PLAN.
10. ALL WASTE AND UNUSED BUILDING MATERIALS (INCLUDING GARBAGE, DEBRIS, CLEANING WASTES, WASTEWATER, TOXIC MATERIALS, OR HAZARDOUS MATERIALS) SHALL BE PROPERLY DISPOSED OF AND NOT ALLOWED TO BE CARRIED OFF-SITE BY RUNOFF OR WIND.
11. WIND EROSION SHALL BE KEPT TO A MINIMUM DURING CONSTRUCTION. WATERING, MULCH, OR A TACKING AGENT MAY BE REQUIRED TO PROTECT NEARBY RESIDENCES AND WATER RESOURCES.
12. CHANNELIZED RUNOFF ENTERING THE PROJECT SITE FROM ADJOINING LANDS SHALL BE DIVERTED THROUGH NATURALLY OR ARTIFICIALLY EROSION-RESISTANT CONVEYANCES. IF CHANNELIZED RUNOFF CANNOT BE DIVERTED, SITE BEST MANAGEMENT PRACTICES MUST ACCOUNT FOR THE ADDITIONAL FLOW RATES AND EROSION POTENTIAL THAT SUCH RUNOFF PRESENTS.
13. THE CONTRACTOR SHALL TAKE ALL POSSIBLE PRECAUTIONS TO PREVENT SOILS FROM BEING TRACKED ONTO PUBLIC OR PRIVATE ROADWAYS. PAVED SURFACES ADJACENT TO CONSTRUCTION SITE VEHICLE ACCESS SHALL BE SWEPT AND/OR SCRAPED (NOT FLUSHED) PERIODICALLY TO REMOVE SOIL, DIRT, AND/OR DUST.
14. EROSION CONTROLS SHALL BE INSTALLED ON THE DOWNSTREAM SIDE OF TEMPORARY STOCKPILES. ANY SOIL STOCKPILE THAT REMAINS FOR MORE THAN 7 DAYS SHALL BE COVERED OR TREATED WITH STABILIZATION PRACTICES SUCH AS TEMPORARY OR PERMANENT SEEDING AND MULCHING. ALL STOCK PILES SHALL BE PLACED AT LEAST 75 FEET FROM STREAMS OR WETLANDS.
15. ADDITIONAL EROSION CONTROL FOR UTILITY CONSTRUCTION (STORM SEWER, SANITARY SEWER, WATER MAIN, ETC.) SHALL INCLUDE THE FOLLOWING:
    a. PLACE EXCAVATED TRENCH MATERIAL ON THE HIGH SIDE OF THE TRENCH.
    b. BACKFILL, COMPACT, AND STABILIZE THE TRENCH IMMEDIATELY AFTER PIPE CONSTRUCTION.
    c. DISCHARGE OF TRENCH WATER OR DEWATERING EFFLUENT MUST BE PROPERLY TREATED TO REMOVE SEDIMENT IN ACCORDANCE WITH THE WDNR CONSERVATION PRACTICE STANDARD 1061 - DEWATERING OR A SUBSEQUENT WDNR DEWATERING STANDARD PRIOR TO DISCHARGE INTO A STORM SEWER, DITCH, DRAINAGEWAY, OR WETLAND OR LAKE.
16. ALL DRAINAGE CULVERTS, STORM DRAIN INLETS, MANHOLES, OR ANY OTHER EXISTING STRUCTURES THAT COULD BE DAMAGED BY SEDIMENTATION SHALL BE PROTECTED ACCORDING TO THE VARIOUS METHODS PROVIDED IN THE PRINTED CONSERVATION PRACTICE STANDARDS.
17. ANY SOIL EROSION THAT OCCURS AFTER FINAL GRADING AND/OR STABILIZATION MUST BE REPAIRED AND THE STABILIZATION WORK REDONE.
18. THE FIRST SIX WEEKS AFTER INITIAL STABILIZATION, ALL NEWLY SEEDED AND MULCHED AREAS SHALL WATERED WHENEVER 7 DAYS ELAPSE WITHOUT A RAIN EVENT.
19. WHEN THE DISTURBED AREA HAS BEEN STABILIZED BY PERMANENT VEGETATION OR OTHER MEANS, TEMPORARY BMP'S SUCH AS SILT FENCES, STRAW BALES, AND SEDIMENT TRAPS SHALL BE REMOVED AND THESE AREAS STABILIZED.
20. ALL TEMPORARY BEST MANAGEMENT PRACTICES SHALL BE MAINTAINED UNTIL THE SITE IS STABILIZED.
21. ALL DISTURBED AREAS SHALL BE PERMANENTLY STABILIZED WITH SEED AND MULCH UNLESS OTHERWISE SPECIFIED. A MINIMUM OF FOUR INCHES OF TOPSOIL SHALL BE APPLIED TO ALL AREAS TO BE SEEDED OR SODDED.

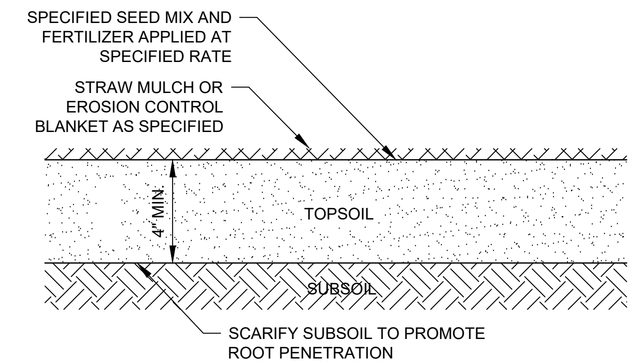


GENERAL NOTES:

1. ENDS OF FENCE SHALL BE TURNED UPSLOPE 1 TO 2 FEET IN ELEVATION TO PREVENT FLANKING.
2. STAPLE FABRIC WITH 1/2 INCH (MINIMUM) STAPLES TO THE UPSLOPE SIDE OF THE POSTS.
3. WHEN TWO SECTIONS OF FILTER FABRIC ADJOIN EACH OTHER THEY SHALL BE OVERLAPPED BY SIX INCHES AND FOLDED.

TYPICAL SILT FENCE INSTALLATION AT SITE PERIMETER DETAIL

NO SCALE

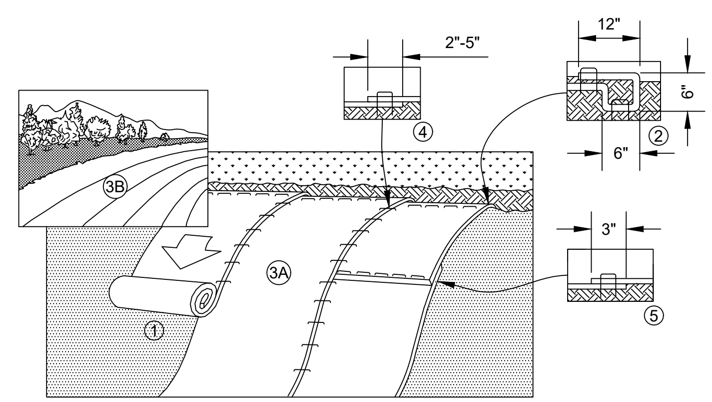


NOTE:

1. SEED MIX SHALL BE CEDAR CREEK DENSE SHADE # 25 OR APPROVED EQUAL. SEED MIX TO BE INSTALLED TO MANUFACTURERS SPECIFICATIONS.
2. ALL SHADE MIXES ARE FINE TEXTURED.
3. FERTILIZER SHALL BE UTILIZED IN FALL AND EARLY FALL.
4. MOW AT GRASS HEIGHT 3-INCHES.
5. SEED AT #3.5/1000 ST

TOPSOIL AND SEEDING DETAIL

NO SCALE

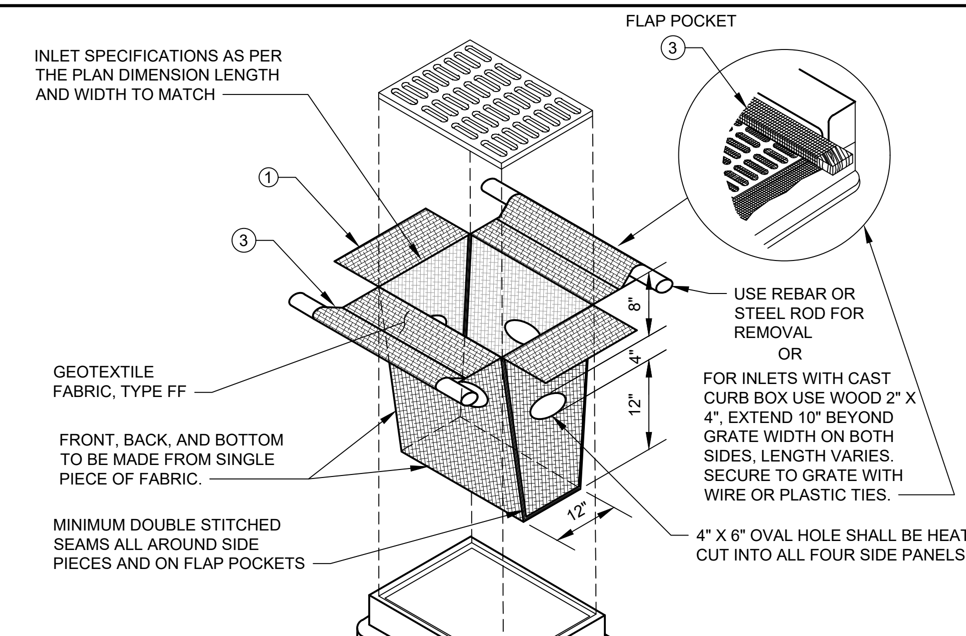


1. PREPARE SOIL BEFORE INSTALLING BLANKETS, INCLUDING ANY NECESSARY APPLICATION OF LIME, FERTILIZER, AND SEED.
2. BEGIN AT THE TOP OF THE SLOPE BY ANCHORING THE BLANKET IN A 6" (15 CM) DEEP X 6" (15 CM) WIDE TRENCH WITH APPROXIMATELY 12" (30cm) OF BLANKET EXTENDED BEYOND THE UP-SLOPE PORTION OF THE TRENCH. ANCHOR THE BLANKET WITH A ROW OF STAPLES/STAKES APPROXIMATELY 12" (30 CM) APART IN THE BOTTOM OF THE TRENCH. BACKFILL AND COMPACT THE TRENCH AFTER STAPLING. APPLY SEED TO COMPACTED SOIL AND FOLD REMAINING 12" (30 CM) PORTION OF BLANKET BACK OVER SEED AND COMPACTED SOIL. SECURE BLANKET OVER COMPACTED SOIL WITH A ROW OF STAPLES/STAKES SPACED APPROXIMATELY 12" (30 CM) APART ACROSS THE WIDTH OF THE BLANKET.
3. ROLL THE BLANKETS (A) DOWN OR (B) HORIZONTALLY ACROSS THE SLOPE. BLANKETS WILL UNROLL WITH APPROPRIATE SIDE AGAINST THE SOIL SURFACE. ALL BLANKETS MUST BE SECURELY FASTENED TO SOIL SURFACE BY PLACING STAPLES/STAKES IN APPROPRIATE LOCATIONS AS SHOWN IN THE STAPLE PATTERN GUIDE.
4. THE EDGES OF PARALLEL BLANKETS MUST BE STAPLED WITH APPROXIMATELY 2"-5" (5 CM-12.5 CM) OVERLAP DEPENDING ON BLANKET TYPE.
5. CONSECUTIVE BLANKETS SPLICED DOWN THE SLOPE MUST BE PLACED END OVER END (SHINGLE STYLE) WITH AN APPROXIMATE 3" (7.5 CM) OVERLAP. STAPLE THROUGH OVERLAPPED AREA, APPROXIMATELY 12" (30 CM) APART ACROSS ENTIRE BLANKET WIDTH.

NOTE:
*IN LOOSE SOIL CONDITIONS, THE USE OF STAPLE OR STAKE LENGTHS GREATER THAN 6" (15 CM) MAY BE NECESSARY TO PROPERLY SECURE THE BLANKETS.

EROSION CONTROL BLANKET DETAIL

NO SCALE



INSTALLATION NOTES:

1. DO NOT INSTALL INLET PROTECTION TYPE D IN INLETS SHALLOWER THAN 30", MEASURED FROM THE BOTTOM OF THE INLET TO THE TOP OF THE GRATE.
2. TRIM EXCESS FABRIC IN THE FLOW LINE TO WITHIN 3" OF THE GRATE.
3. THE INSTALLED BAG SHALL HAVE A MINIMUM SIDE CLEARANCE, BETWEEN THE INLET WALLS AND THE BAG, MEASURED AT THE BOTTOM OF THE OVERFLOW HOLES, OF 3". WHERE NECESSARY THE CONTRACTOR SHALL CINCH THE BAG, USING PLASTIC ZIP TIES, TO ACHIEVE THE 3" CLEARANCE. THE TIES SHALL BE PLACED AT A MAXIMUM OF 4" FROM THE BOTTOM OF THE BAG.

INLET PROTECTION, TYPE D

NO SCALE
CAN BE INSTALLED IN ANY INLET TYPE WITH OR WITHOUT A CURB BOX AS PER NOTE

		NO.	DATE	REVISION	BY
PROJECT DATE: .	DRAWN BY: Init	1	07/14/2026	80% PROGRESS SET TO LGU	JW
	DESIGNED BY: Init	.	.	.	.
	CHECKED BY: Init	.	.	.	.

PLOT DATE: 7/15/2026 5:53 AM, G:\07\07815\07815018\CADD\Construction Documents\07815018 Erosion Control Details.dwg

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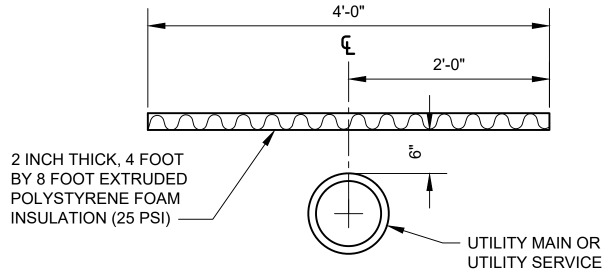
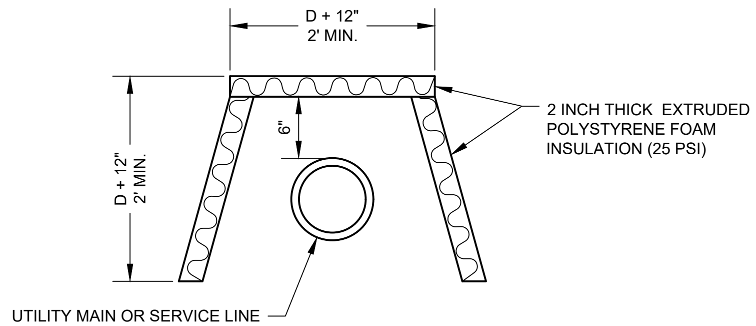
LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

EROSION CONTROL DETAILS

PROJECT NO. 07815018
SHEET G3



STANDARD INSTALLATION

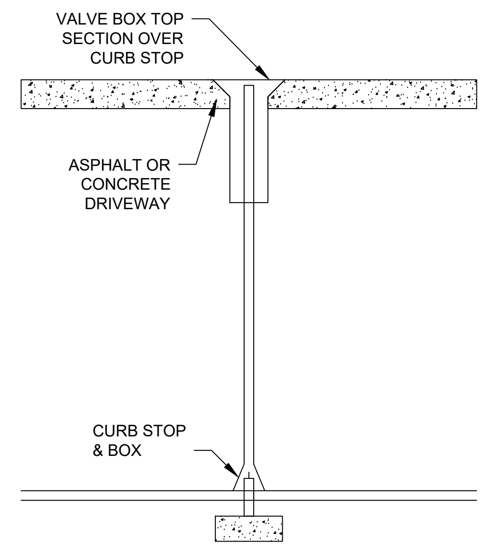


SIDE PROTECTION INSTALLATION

GENERAL NOTES:
1. THE SIDE PROTECTION INSTALLATION SHALL BE USED WHERE FROST WILL PENETRATE BELOW THE PIPE INVERT.

PIPE INSULATION DETAIL

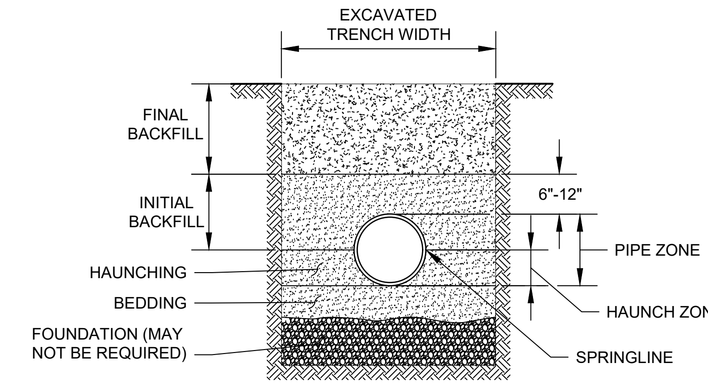
NO SCALE



GENERAL NOTES:
1. VALVE BOX TOP SHALL BE CONSISTENT WITH TOP FROM TYLER/UNION, EAST JORDAN IRON WORKS, BINGHAM AND TAYLOR DOMESTIC ONLY 3 PIECE VALUE BOX, OR APPROVED EQUAL.

CURB STOP IN ASPHALT OR CONCRETE DETAIL

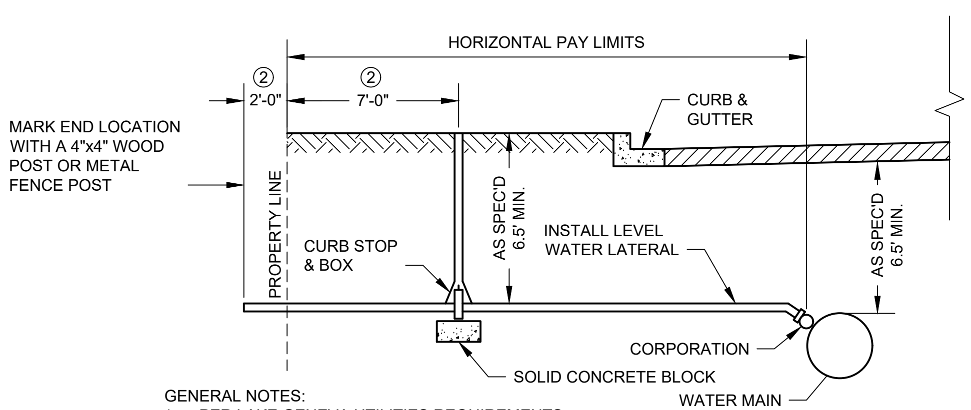
NO SCALE



GENERAL NOTES:
1. DETAILS OF CONSTRUCTION NOT SHOWN ON THIS DRAWING SHALL CONFORM TO ASTM D2321.
2. CLASS II EMBEDMENT MATERIAL SHALL BE CLEAN, COARSE-GRAINED SOILS WITH LITTLE TO NO FINES. NO PARTICLES LARGER THAN 1 1/2 -INCHES SHALL BE USED IN THE PIPE EMBEDMENT.
3. WHERE HYDRAULIC GRADIENT EXISTS USE A WELL-GRADED MIXTURE TO MINIMIZE MIGRATION OF FINES FROM ADJACENT SOIL.
4. CLASS II MATERIAL IS SUITABLE AS A FOUNDATION AND FOR REPLACING OVER- EXCAVATED AND UNSTABLE TRENCH BOTTOM. INSTALL AND COMPACT IN 6-INCH MAXIMUM LAYERS.
5. INSTALL AND COMPACT BEDDING IN 6-INCH MAXIMUM LAYERS. LEVEL FINAL GRADE BY HAND. MINIMUM DEPTH 4 INCH (6 INCH IN ROCK CUTS.)
6. INSTALL AND COMPACT HAUNCHING IN 6-INCH MAXIMUM LAYERS. WORK IN AROUND PIPE BY HAND TO PROVIDE UNIFORM SUPPORT.
7. INSTALL AND COMPACT INITIAL BACKFILL TO A MINIMUM OF 6 INCH ABOVE PIPE CROWN.
8. EMBEDMENT COMPACTION:
   MINIMUM DENSITY 85% STANDARD PROCTOR. USE HAND TAMPERS OR VIBRATORY COMPACTORS.
10. EMBEDMENT INCLUDES BEDDING, HAUNCHING, AND INITIAL BACKFILL.

CLASS II - FLEXIBLE PIPE EMBEDMENT DETAIL

NO SCALE



GENERAL NOTES:
1. PER LAKE GENEVA UTILITIES REQUIREMENTS:
   1.1. CORPORATION STOP TO BE MUELLER COMPANY B25008
   1.2. CURB STOP TO BE MUELLER COMPANY B25155
   1.3. CURB BOX TO BE MUELLER COMPANY H10300 (1-1/4 IN UPPER) WITH EXTENSION ROD.
2. COMMUNITY STANDARDS SHALL SUPERSEDE THE DIMENSIONS FROM THE PROPERTY LINE.

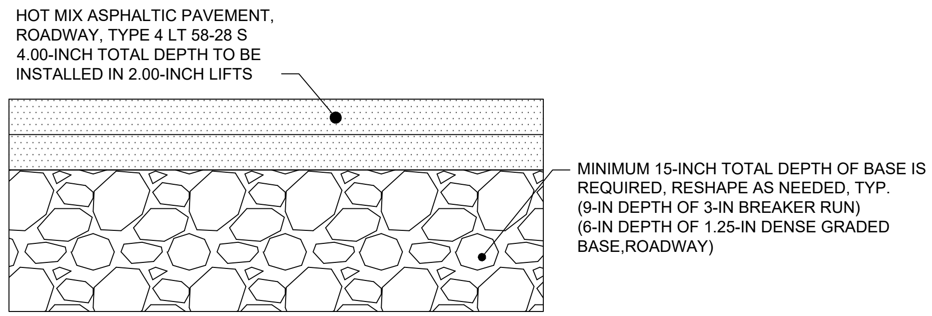
WATER SERVICE DETAIL

NO SCALE

PROJECT NOTES

GENERAL:
1. ALL SAWCUTS ARE INCIDENTAL TO THE ASSOCIATED PAVEMENT REMOVAL BID ITEM.
2. ALL DISTURBED AREAS SHALL BE RESTORED WITH TOPSOIL, SEED, FERTILIZE, EROSION MAT CLASS I TYBE A (URBAN).
3. PROTECT EXISTING TREES TO EXTENT POSSIBLE. FOR ALL TREE REMOVALS, VERIFY REMOVAL WITH LAKE GENEVA UTILITIES (LGU) BEFORE REMOVAL. SOME TREE REMOVALS MAY BE ABLE TO BE AVOIDED IF PRIVATE PROPERTY OWNERS CHOOSE TO REPLACE SERVICES AND MOVE SERVICE LOCATION.
   3.1. IF CITY TREES REQUIRE TRIMMING, MAKE CLEAN CUTS WITH SAW IN ACCORDANCE WITH SPECIFICATIONS AND COORDINATE WITH CITY PUBLIC WORKS DEPARTMENT.
4. ALL EXISTING FACILITIES SHOWN WERE GATHERED FROM GIS, ORTHO IMAGE DATA, FIELD VISITS AND RECORDS SUCH AS WATER CARDS. FIELD VERIFICATION BY CONTRACTOR IS REQUIRED.

TRAFFIC CONTROL:
1. COVER, REMOVE, OR ALTER ANY EXISTING OR PROPOSED SIGNS THAT DISPLAY A CONFLICTING MESSAGE.
2. BARRICADES THAT MUST BE MOVED FOR A WORK OPERATION SHALL BE IMMEDIATELY RE-ESTABLISHED UPON COMPLETION OF THE OPERATION, OR FOR CONTINUING OPERATIONS, AT THE END OF EACH WORKING DAY.
3. MAINTAIN ACCESS TO DRIVEWAYS AT ALL TIMES.



PAVEMENT PATCH, 4-IN THICK DETAIL

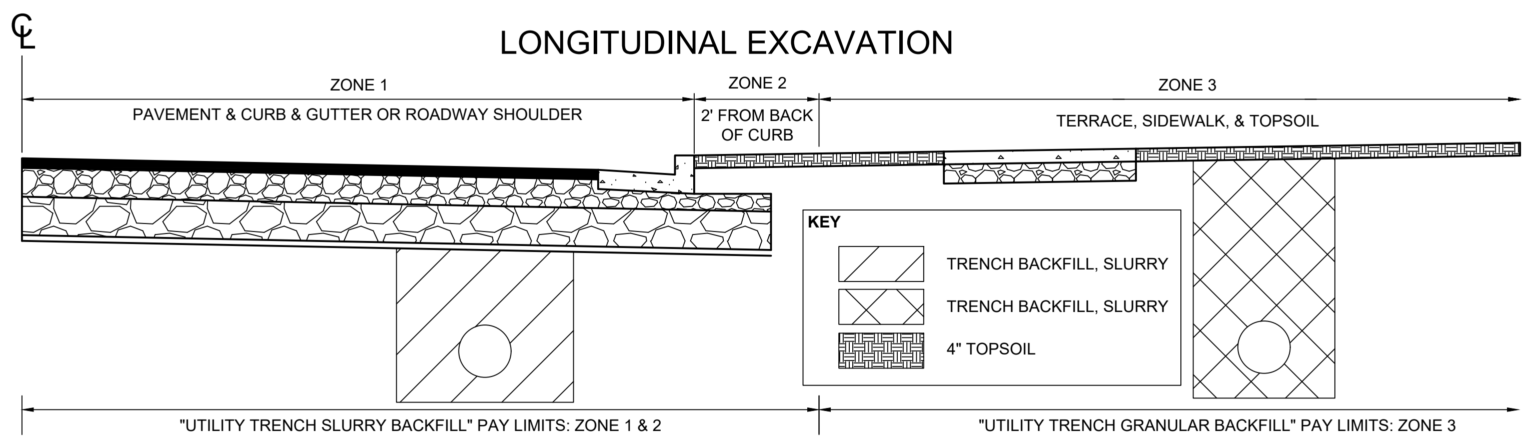
NO SCALE

NOTE:
SEE PROJECT PLANS FOR ASPHALT REPLACEMENT LIMITS.

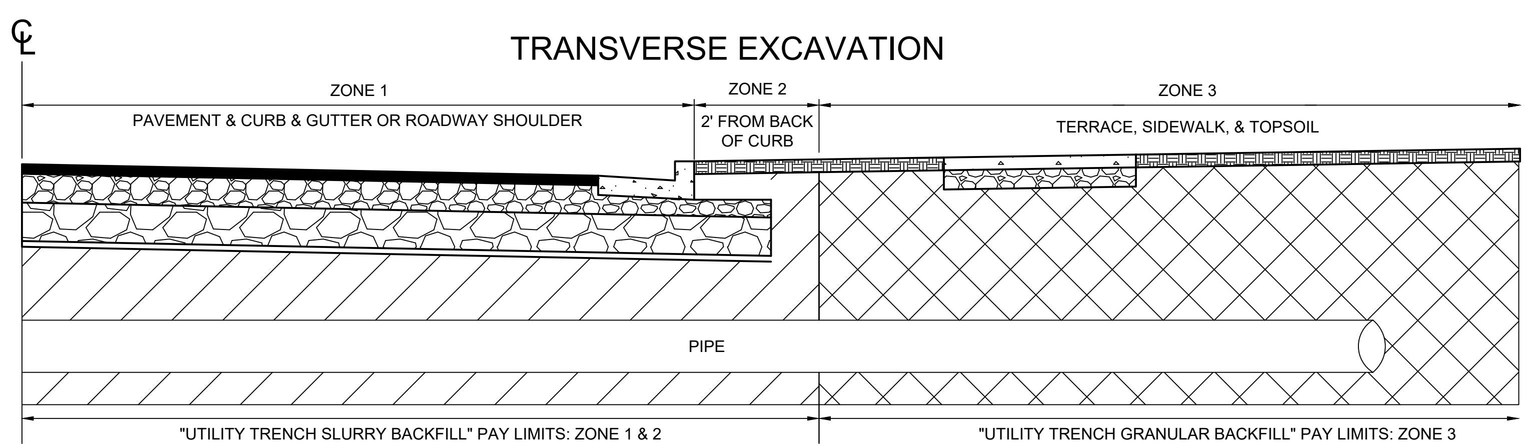
HOT MIX ASPHALTIC PAVEMENT, ROADWAY, TYPE 4LT 58-28 S TYPICAL SECTIONS

NO SCALE

LONGITUDINAL EXCAVATION



TRANSVERSE EXCAVATION



BACKFILL EXCAVATION DETAIL

NO SCALE

NOTES

1) USE SLURRY BACKFILL TO REPLACE THE EXCAVATED MATERIAL IN ZONES 1 & 2.

2) IF THE LONGITUDINAL WORK AREA COVERS BOTH ZONES 2 & 3, USE SLURRY BACKFILL TO REPLACE THE EXCAVATED MATERIAL.

3) USE GRANULAR BACKFILL TO REPLACE THE EXCAVATED MATERIAL IN ZONE 3. GRANULAR BACKFILL PLACEMENT AND GRADATION SHALL CONFORM TO WISDOT'S STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, CURRENT EDITION.

4) PLACE BACKFILL IN ZONES 2 & 3 TO WITHIN 4" OF THE FINISHED GRADE TO ALLOW FOR TOPSOIL PLACEMENT.

SLURRY BACKFILL

THE MATERIALS SHALL BE PLACED IN A CLEAN CONCRETE MIXER TRUCK AND THOUGHLY MIXED IN THE FOLLOWING QUANTITIES FOR EACH CUBIC YARD REQUIRED:

- SAND 1,350 LBS
- #1 STONE 750 LBS
- #2 STONE 1,150 LBS
- WATER 25 GALS (0 TO -0.5 GAL VARIANCE)

NO ADDITIONAL WATER WILL BE ALLOWED. THE ABOVE WEIGHTS ARE DAMP WEIGHTS. JUST PRIOR TO PLACING THE SLURRY BACKFILL, THE MIXER SHALL BE RUN AT MIXING SPEED FOR ONE FULL MINUTE TO ASSURE AN EVEN MIXTURE.

			NO.	DATE	REVISION	BY
PROJECT DATE: .	DRAWN BY:	Init	1	07/14/2026	80% PROGRESS SET TO LGU	JW
	DESIGNED BY:	Init	.	.	.	.
	CHECKED BY:	Init	.	.	.	.

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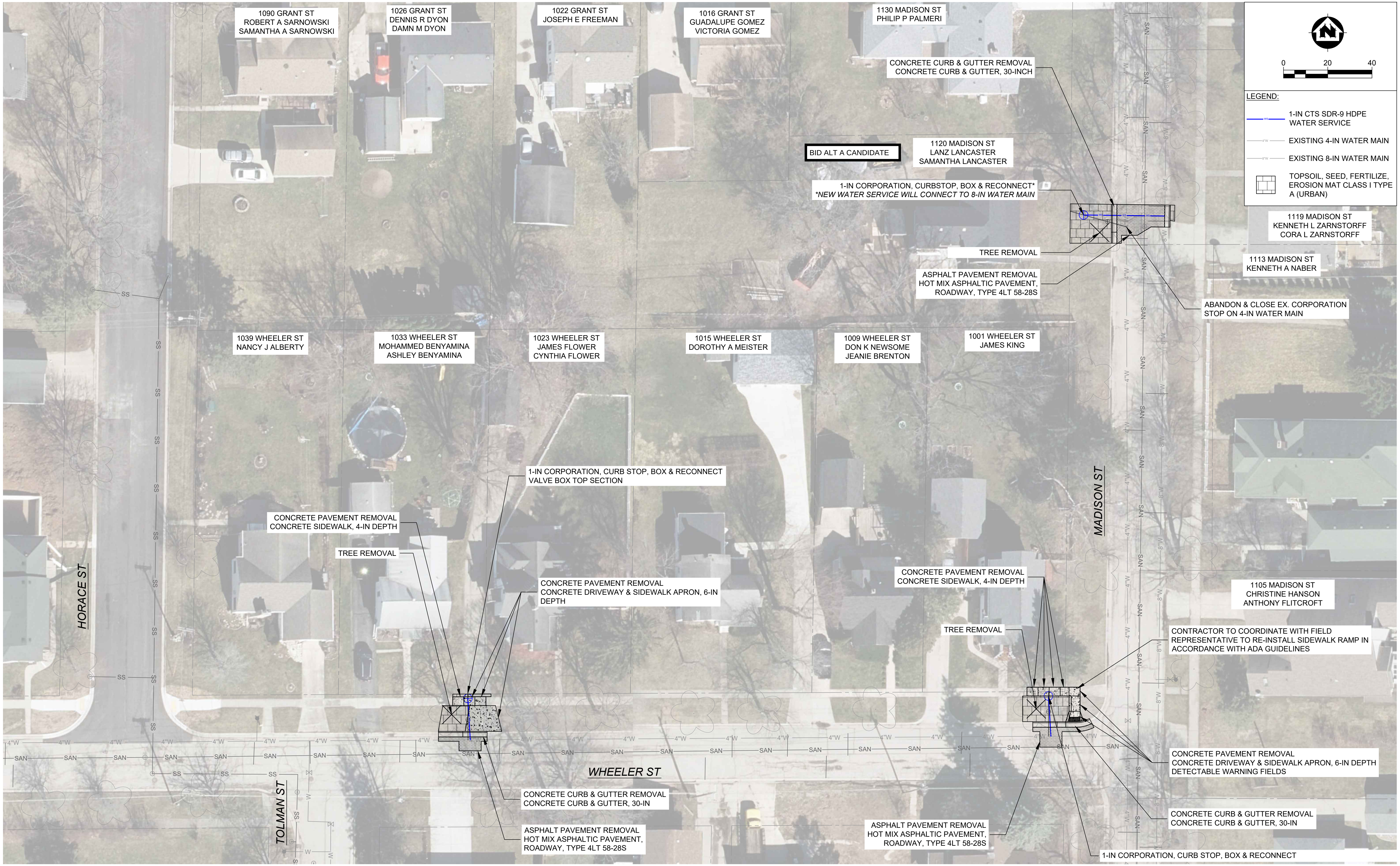
LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

STREET DETAILS

PROJECT NO. 07815018

SHEET G5



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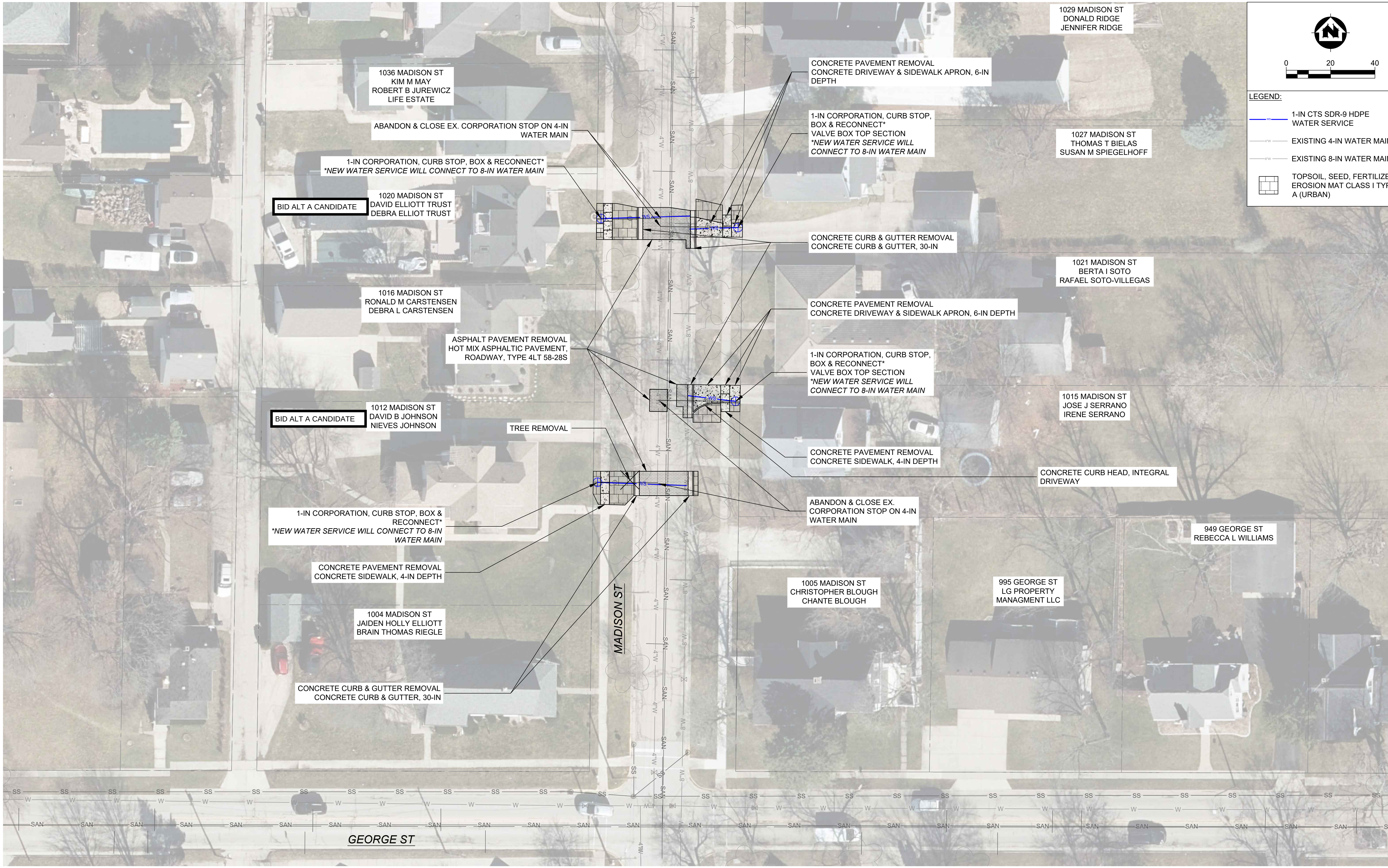
LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

SITE PLANS

PROJECT NO.
07815018

SHEET
ST1



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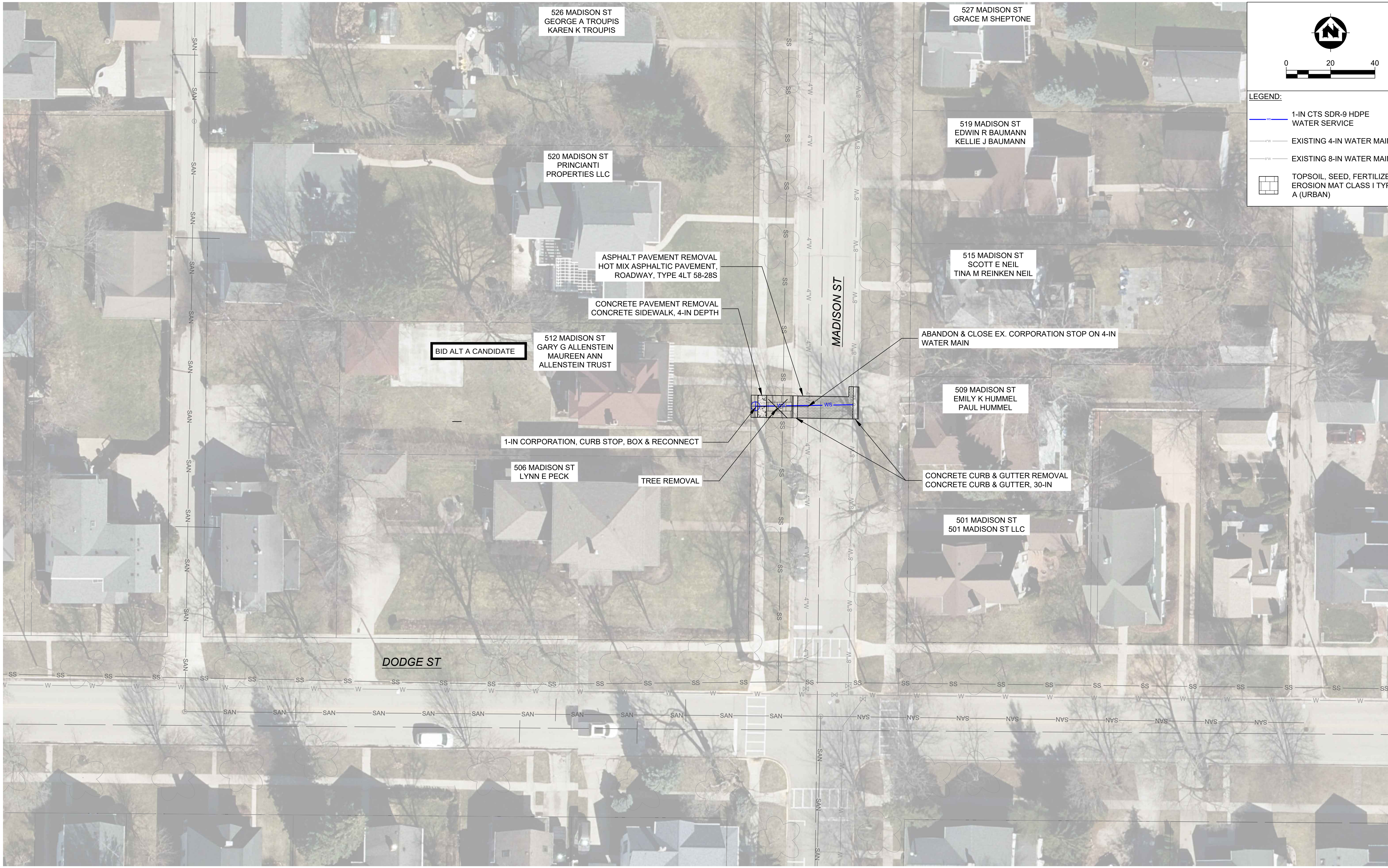
LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

SITE PLANS

PROJECT NO. 07815018

SHEET ST2



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	DESIGNED BY: Init	-	-	-	-
	CHECKED BY: Init	-	-	-	-

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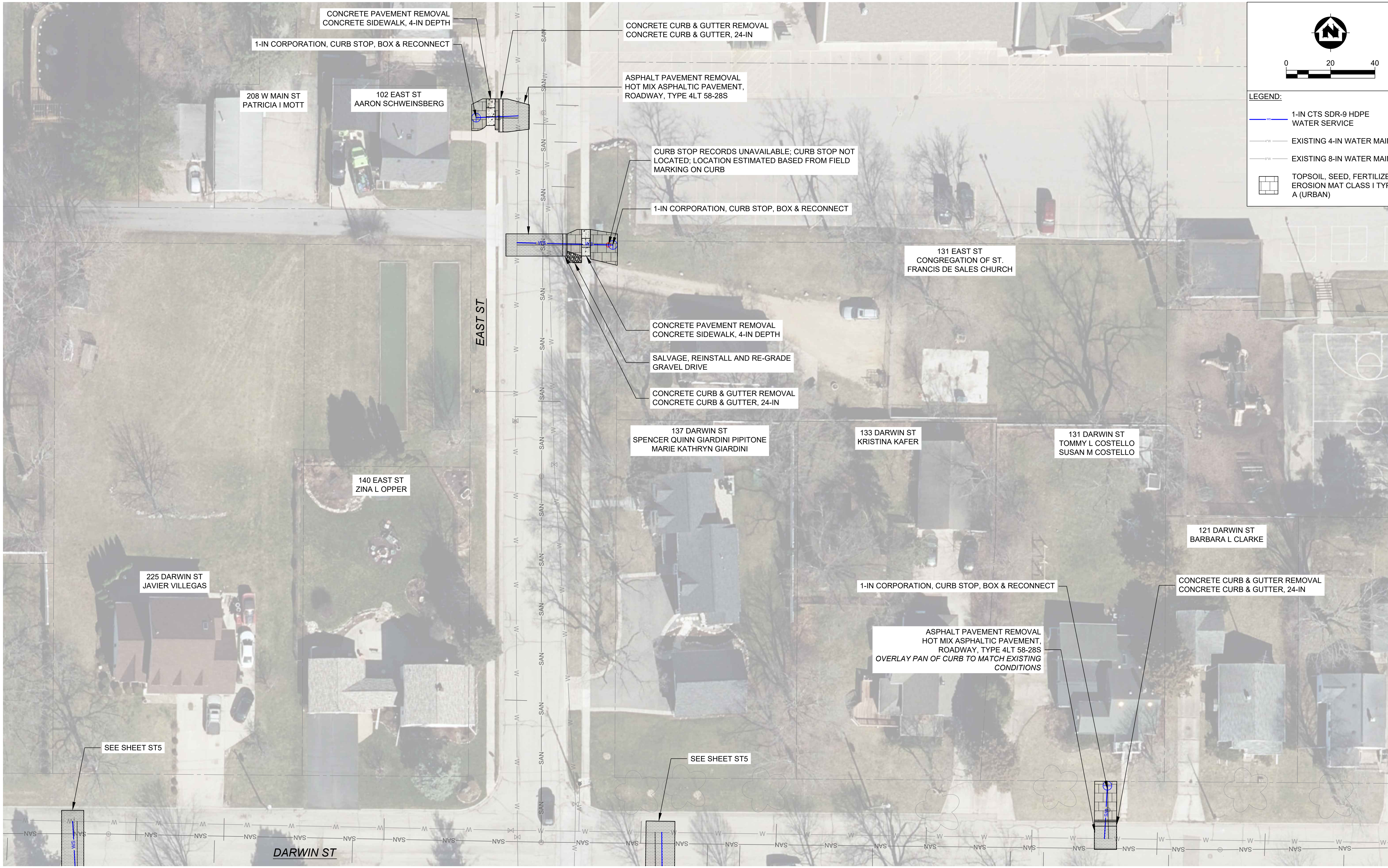
LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

SITE PLANS

PROJECT NO. 07815018
SHEET ST3



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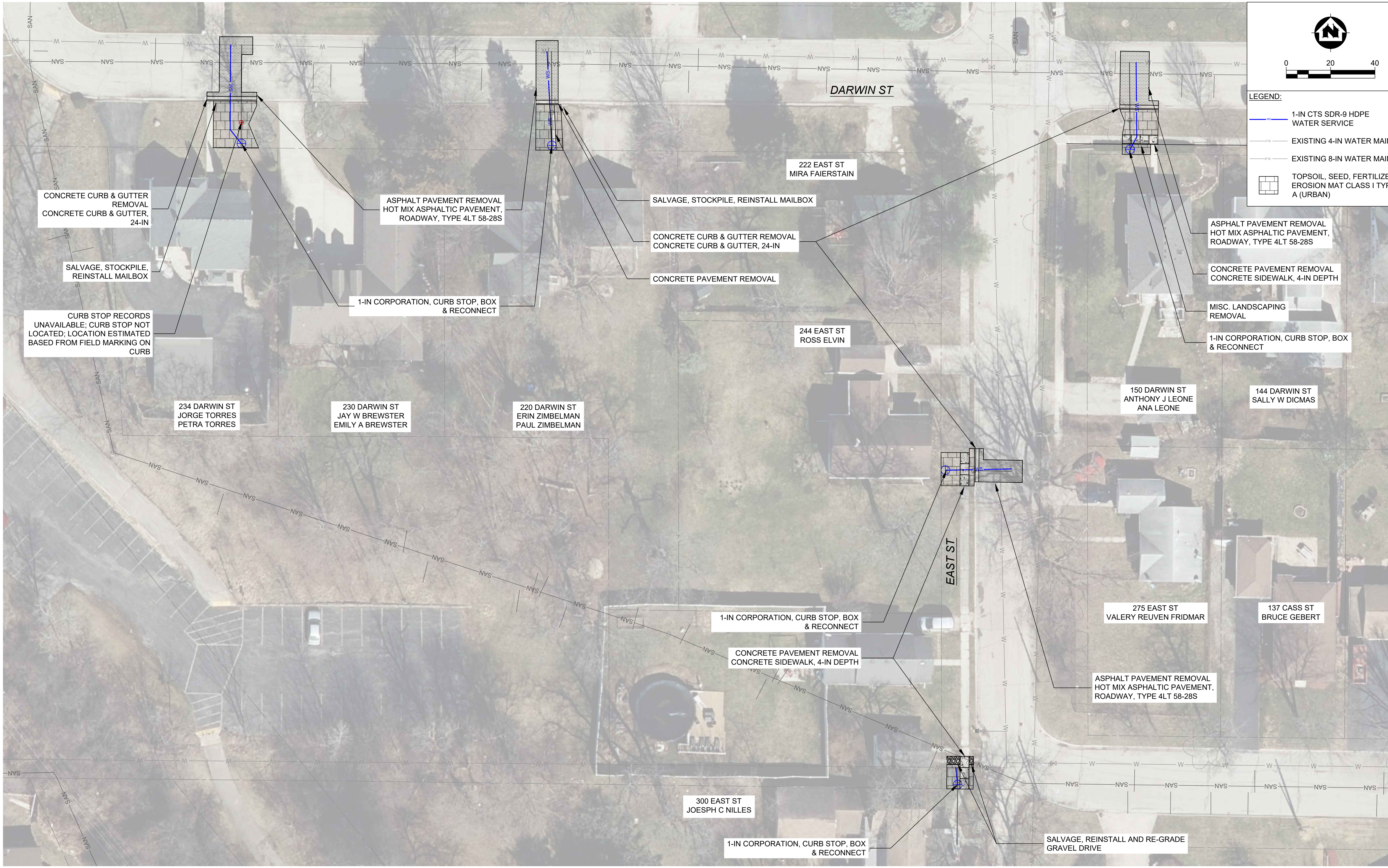
LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

SITE PLANS

PROJECT NO. 07815018

SHEET ST4



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LEAD WATER SERVICE LINE REPLACEMENT PROJECTS 2026
LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA

SITE PLANS

PROJECT NO.
07815018

SHEET
ST5

LEAD SERVICE LINE REPLACEMENT PROJECT - 2026
PRELIMINARY ENGINEER'S ESTIMATE OF PROBABLE COSTS
LAKE GENEVA UTILITIES (LGU)

ITEM NO.	ITEM DESCRIPTION	EST. QTY	UNITS	UNIT PRICE	TOTAL PRICE
GENERAL					
1	Mobilization, Bonds & Insurance	1	LS	$ 14,000.00	$ 14,000.00
2	Traffic Control	1	LS	$ 5,500.00	$ 5,500.00
3	Utility Line Opening (ULO)	12	EA	$ 650.00	$ 7,800.00
4	Tree Removal	4	EA	$ 1,000.00	$ 4,000.00
5	Misc. Landscaping Removal	2	EA	$ 500.00	$ 1,000.00
6	Salvage, Stockpile, Reinstall Mailbox	2	EA	$ 200.00	$ 400.00
WATERMAIN					
7	2-Inch Rigid Insulation	48	SF	$ 5.00	$ 240.00
8	1-Inch CTS SDR-9 HDPE Water Service	545	LF	$ 100.00	$ 54,450.00
9	1-Inch Corporation, Curb Stop, Box & Reconnect.	16	EA	$ 2,200.00	$ 35,200.00
10	ABANDON & CLOSE EX. CORPORATION STOP ON 4-IN WATER MAIN	6	EA	$ 500.00	$ 3,000.00
11	Valve Box Top Section	3	EA	$ 950.00	$ 2,850.00
12	Trench Backfill, Slurry	336	TF	$ 105.00	$ 35,280.00
13	Trench Backfill, Granular	224	TF	$ 50.00	$ 11,200.00
ROADWAY					
14	Salvage, Reinstall and Regrade Gravel Driveway	10	SY	$ 15.00	$ 150.00
15	Asphalt Pavement Removal	430	SY	$ 10.00	$ 4,300.00
16	Breaker Run	200	TON	$ 32.00	$ 6,400.00
17	Dense Graded Base	140	TON	$ 30.00	$ 4,200.00
18	Concrete Curb & Gutter Removal	310	LF	$ 15.00	$ 4,650.00
19	Concrete Pavement Removal	1,160	SF	$ 2.00	$ 2,320.00
20	Concrete Curb and Gutter, 30-Inch	190	LF	$ 70.00	$ 13,300.00
21	Concrete Curb and Gutter, 24-Inch	110	LF	$ 68.00	$ 7,480.00
22	Concrete Curb Head, Integral Driveway	11	LF	$ 55.00	$ 605.00
23	Concrete Sidewalk, 4-Inch Depth	600	SF	$ 15.00	$ 9,000.00
24	Concrete Driveway & Sidewalk Apron, 6-Inch Depth	700	SF	$ 16.00	$ 11,200.00
25	Hot Mix Asphaltic Pavement, Roadway, Type 4LT 58-28 S	100	TON	$ 145.00	$ 14,500.00
26	Hot Mix Asphaltic Pavement, Driveways, 3-IN Depth, Type 4LT 58-28 S	2	TON	$ 145.00	$ 290.00
27	Detectable Warning Fields	10	SF	$ 60.00	$ 600.00
RESTORATION & EROSION CONTROL					
28	Topsoil, Seed, Fertilize, Erosion Mat Class I Type A (Urban)	420	SY	$ 13.00	$ 5,460.00
BID ALTERNATE A					
29	1-Inch CTS SDR-9 HDPE Water Service, REMOVE QUANTITY	-177	LF	$ 100.00	$ (17,710.00)
30	1-Inch CTS SDR-9 HDPE Water Service, Directional Bore, ADD QUANTITY	177	LF	$ 250.00	$ 44,275.00
31	Asphalt Pavement Removal, REMOVE QUANTITY	-90	SY	$ 10.00	$ (900.00)
32	Breaker Run, REMOVE QUANTITY	-50	TON	$ 32.00	$ (1,600.00)
33	Dense Graded Base, REMOVE QUANTITY	-30	TON	$ 30.00	$ (900.00)
34	Concrete Curb & Gutter Removal, REMOVE QUANTITY	-70	LF	$ 15.00	$ (1,050.00)
35	Concrete Pavement Removal, REMOVE QUANTITY	0	SF	$ 2.00	$ -
36	Concrete Curb and Gutter, 30-Inch, REMOVE QUANTITY	-70	LF	$ 70.00	$ (4,900.00)
37	Concrete Curb Head, Integral Driveway, REMOVE QUANTITY	0	LF	$ 55.00	$ -
38	Concrete Sidewalk, 4-Inch Depth, REMOVE QUANTITY	0	SF	$ 15.00	$ -
39	Concrete Driveway & Sidewalk Apron, 6-Inch Depth, REMOVE QUANTITY	0	SF	$ 16.00	$ -
40	Hot Mix Asphaltic Pavement, Roadway, Type 4LT 58-28 S, REMOVE QUANTITY	-30	TON	$ 145.00	$ (4,350.00)
41	Topsoil, Seed, Fertilize, Erosion Mat Class I Type A (Urban), REMOVE QUANTITY	-80	SY	$ 13.00	$ (1,040.00)

BASE BID SUBTOTAL: Items #1-#28	**$ 259,375.00**
BASE BID CONTINGENCY (10%):	**$ 26,000.00**
BASE BID & CONTINGENCY: Items #1-#28	**$ 285,375.00**
BID ALTERNATE A SUBTOTAL: Items #29-#41	**$ 11,825.00**
BID ALTERNATE A CONTINGENCY (10%):	**$ 1,200.00**
BID ALTERNATE A & CONTINGENCY: Items #29-#41	**$ 13,025.00**
BASE BID + BID ALTERNATE A SUBTOTAL: Items #1-#41	**$ 271,200.00**
BASE BID + BID ALTERNATE A CONTINGENCY (10%):	**$ 27,200.00**
BASE BID + BID ALTERNATE A & CONTINGENCY: Items #1-#41	**$ 298,400.00**

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission
Meeting Date: 7/15/2026
Subject / Title: 2025 Utility Audit
Submitted By: J.Gajewski

Background / Request

Utility Staff worked with Lauterbach & Amen for the 2025 Annual Financial Audit of the City's Enterprise (Uitlity) Funds. A copy of the report documents accompanies this memo.

Krisztina Dommer, CPA – Lauterbach & Amen, is scheduled to attend the meeting virtually to present the Utility Commission's 2025 Annual Financial Report and Management Letter to the Utility Commission.

Fiscal Impact / Budget

- **Estimated Cost: $** None
- **Funding Source:** ______________________________ (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☐ Within Budget ________________ ☐ Over Budget ________________________

  ☐ Budget Amendment Required ___________________
- **GL Number:** ____________________ *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

Recommendation:

Subsequent to L&A's presentation of the report, Staff recommends the Utility Commission take action to:

Acknowledge receipt and acceptance of the 2025 Lake Geneva Utility Commission Annual Financial Report and Management Letter.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

12a Lake Geneva Utility Commission, WI AFR 25.pdf

Reviewed by:	Date:	Comments:

LAKE GENEVA UTILITY COMMISSION

(ENTERPRISE FUNDS OF THE CITY OF LAKE GENEVA, WISCONSIN)

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

361 W. Main St. P.O. Box 187
Lake Geneva, Wisconsin 53147
Phone: 262.248.2311
Fax: 262.248.0589
www.lgutilitycommission.com

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Basic Financial Statements

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Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Commission’s independent auditing firm.

INDEPENDENT AUDITOR'S REPORT

July 14, 2026

Board of Commissioners
Lake Geneva Utility Commission
City of Lake Geneva, Wisconsin

Opinions

We have audited the accompanying financial statements of the Lake Geneva Utility Commission (the Commission), enterprise funds of the City of Lake Geneva, Wisconsin, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Lake Geneva Utility Commission, enterprise funds of the City of Lake Geneva, Wisconsin, as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

As discussed in Note 1, these basic financial statements present only the enterprise funds and are not intended to present fairly the financial position and changes in financial position of the City of Lake Geneva, Wisconsin, in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Required Supplementary Information - Continued

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lake Geneva Utility Commission, Wisconsin's basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

BASIC FINANCIAL STATEMENTS

Statement of Net Position - Proprietary Funds
December 31, 2025

See Following Page

Statement of Net Position - Proprietary Funds
December 31, 2025

		Water Utility	Sewer Utility	Totals
ASSETS				
Current Assets				
Cash and Investments	$	3,164,469	4,201,231	7,365,700
Restricted Cash and Investments		2,582,688	3,990,399	6,573,087
Receivables - Net of Allowances				
Accounts		447,510	471,747	919,257
Special Assessments		1,701	346,789	348,490
Due from Other Funds		1,178,399	—	1,178,399
Inventory		91,656	—	91,656
Prepaids		14,599	—	14,599
Total Current Assets		7,481,022	9,010,166	16,491,188
Noncurrent Assets				
Capital Assets				
Nondepreciable		487,110	775,459	1,262,569
Depreciable		26,429,033	27,975,055	54,404,088
Accumulated Depreciation		(11,829,221)	(15,823,968)	(27,653,189)
Total Noncurrent Assets		15,086,922	12,926,546	28,013,468
Total Assets		22,567,944	21,936,712	44,504,656
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - WRS		215,375	195,940	411,315
Deferred Items - LRLIF		8,683	6,812	15,495
Deferred Items - RBP		60,515	49,018	109,533
Total Deferred Outflows of Resources		284,573	251,770	536,343
Total Assets and Deferred Outflows of Resources		22,852,517	22,188,482	45,040,999

The notes to the financial statements are an integral part of this statement.

	Water Utility	Sewer Utility	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 23,880	33,776	57,656
Accrued Payroll	5,642	41,361	47,003
Deposits Payable	19,900	—	19,900
Unearned Revenues	53,645	355,949	409,594
Due to Other Funds	377,861	—	377,861
Current Portion of Long-Term Liabilities	22,275	20,006	42,281
Total Current Liabilities	503,203	451,092	954,295
Long-Term Liabilities			
Compensated Absences Payable	41,863	41,760	83,623
Net Pension Liability - WRS	35,551	32,343	67,894
Net OPEB Liability - LRLIF	17,754	13,929	31,683
Total OPEB Liability - RBP	351,426	284,655	636,081
Total Long-Term Liabilities	446,594	372,687	819,281
Total Liabilities	949,797	823,779	1,773,576
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - WRS	106,910	97,263	204,173
Deferred Items - LRLIF	11,805	9,262	21,067
Deferred Items - RBP	45,070	36,507	81,577
Total Deferred Inflows of Resources	163,785	143,032	306,817
Total Liabilities and Deferred Inflows of Resources	1,113,582	966,811	2,080,393
NET POSITION			
Investment in Capital Assets	15,086,922	12,926,546	28,013,468
Restricted - Equipment Replacement	908,122	1,857,585	2,765,707
Restricted - Impact Fees	1,297,598	2,132,814	3,430,412
Unrestricted	4,446,293	4,304,726	8,751,019
Total Net Position	21,738,935	21,221,671	42,960,606

The notes to the financial statements are an integral part of this statement.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2025

	Water Utility	Sewer Utility	Totals
Operating Revenues			
Charges for Services	$ 1,905,893	2,203,752	4,109,645
Other	1,472,483	25,050	1,497,533
Total Operating Revenues	3,378,376	2,228,802	5,607,178
Operating Expenses			
Operation and Maintenance	1,320,881	1,268,984	2,589,865
Depreciation	453,152	742,626	1,195,778
Total Operating Expenses	1,774,033	2,011,610	3,785,643
Operating Income	1,604,343	217,192	1,821,535
Nonoperating Revenues (Expenses)			
Investment Income	217,233	345,432	562,665
Other Income	58,888	89,371	148,259
Taxes	(45,150)	(38,043)	(83,193)
	230,971	396,760	627,731
Income Before Contributions and Transfers	1,835,314	613,952	2,449,266
Capital Contributions	1,309,924	876,308	2,186,232
Transfers Out	(306,362)	(11,322)	(317,684)
	1,003,562	864,986	1,868,548
Change in Net Position	2,838,876	1,478,938	4,317,814
Net Position - Beginning	18,900,059	19,742,733	38,642,792
Net Position - Ending	21,738,935	21,221,671	42,960,606

The notes to the financial statements are an integral part of this statement.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2025

	Water Utility	Sewer Utility	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	$ 2,337,233	2,291,940	4,629,173
Payments to Employees	(274,073)	(471,606)	(745,679)
Payments to Suppliers	(987,356)	(886,385)	(1,873,741)
	1,075,804	933,949	2,009,753
Cash Flows from Noncapital Financing Activities			
Transfers Out	(306,362)	(11,322)	(317,684)
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(393,276)	(529,416)	(922,692)
Disposal of Capital Assets	832	—	832
	(392,444)	(529,416)	(921,860)
Cash Flows from Investing Activities			
Investment Income	217,233	345,432	562,665
Net Change in Cash and Cash Equivalents	594,231	738,643	1,332,874
Cash and Cash Equivalents - Beginning	5,152,926	7,452,987	12,605,913
Cash and Cash Equivalents - Ending	5,747,157	8,191,630	13,938,787
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	1,604,343	217,192	1,821,535
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities			
Depreciation	453,152	742,626	1,195,778
Share of Meter Depreciation	48,878	(48,878)	—
Other Income (Expense)	13,738	51,328	65,066
(Increase) Decrease in Current Assets	(1,103,759)	60,688	(1,043,071)
Increase (Decrease) in Current Liabilities	59,452	(89,007)	(29,555)
Net Cash Provided by Operating Activities	1,075,804	933,949	2,009,753
Noncash Capital and Related Financing Activities			
Capital Contributions	1,309,924	876,308	2,186,232

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lake Geneva Utility Commission (the Commission) comprises the enterprise funds of the City of Lake Geneva (the City), Wisconsin. The government-wide financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Commission's significant accounting policies are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Commission and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

In the Statement of Net Position, activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term obligations/deferred inflows. The Commission's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Commission first utilizes restricted resources to finance qualifying activities.

The Commission uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The Commission utilizes two proprietary funds. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties. The Water Utility Fund is used to account for the Commission's operation and maintenance of the water distribution system for residents, business entities, and public authorities of the Commission. The Sewer Utility Fund is used to account for the Commission's operation and maintenance of the wastewater treatment and disposal system for residents, business entities and public authorities of the Commission.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

The Commission's basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Commission are charges to customers for services. Operating expenses include the cost of services, administrative expenses, and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Commission's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Restricted Cash and Investments

Certain resources are set aside to be used for the replacement of capital assets and to account for the impact fees collected to finance system improvements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION-Continued

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include utility charges.

Inventory/Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Inventory/prepaids are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventory/ prepaids are recorded as expenditures when consumed rather than when purchased.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund ("LRLIF") has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION-Continued

Capital Assets

Capital assets purchased or acquired with an original cost of $10,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. PSC guidelines are followed for depreciation related to the Water Utility.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	10 - 50 Years
Buildings and Improvements	5 - 50 Years
Machinery and Equipment	5 - 50 Years
Infrastructure	5 - 150 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

City employees can accrue up to 31 days of paid time off depending on their length of employment. A maximum of 3 days can be carried over to the following year. If an employee has more than 3 days of PTO at the end of the year, the additional days will be transferred over to their medical leave bank. Employees may accumulate a maximum of 60 days in their medical leave bank, and upon termination all remaining hours will be extinguished.

Long-Term Obligations

Long-term obligations are reported as liabilities in the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION-Continued

Net Position

In the financial statements equity is classified as net position and displayed in three components:

Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1 to the financial statements.

Budgets are adopted at the functional level of expenditure. The budgeted amounts presented include any amendments made. The Commission may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - Statutes authorize the Commission to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Local Government Investment Pool.

The Local Government Investment Pool (LGIP) is an investment pool managed by the Wisconsin Department of Administration, which allows governments within the State to pool their funds for investment purposes. LGIP is not registered with the SEC as an investment company. Investments in LGIP are valued at the share price, which is the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the Commission’s deposits totaled $513,177 and the bank balances totaled $2,748,527. Additionally, the Commission has $13,425,610 invested in LGIP which has a maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Commission does not have an investment policy which specifically addresses interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in security instruments authorized under State Statute, the Commission does not have an investment policy which further addresses credit risk. At year-end, the Commission’s investment in LGIP was rated AAAm by Standard and Poor's.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Commission’s deposits may not be returned to it. Deposits at each bank in the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 for the combined amount of all time and savings accounts (including NOW accounts) and $250,000 for all demand deposit accounts (interest-bearing and non-interest-bearing). Accounts at each institution outside the state of Wisconsin are insured by the FDIC up to $250,000 for the combined total of all deposit accounts. In addition, the State of Wisconsin Public Depository Guarantee Fund guarantees the District’s deposits up to $400,000 per public depository. The Commission does not have an investment policy which specifically addresses custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission does not have an investment policy which specifically addresses custodial credit risk for investments. The Commission’s investment in the LGIP is not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Commission’s investment in a single issuer. The Commission does not have an investment policy which specifically addresses concentration of credit risk. At year-end, the Commission does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Capital asset activity for the fiscal year was as follows:

Water Utility

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 335,899	—	—	335,899
Construction in Progress	91,175	219,789	159,753	151,211
	427,074	219,789	159,753	487,110
Depreciable Capital Assets				
Buildings and Improvements	1,271,247	106,894	—	1,378,141
Machinery and Equipment	6,064,669	64,068	—	6,128,737
Infrastructure	17,486,313	1,472,202	36,360	18,922,155
	24,822,229	1,643,164	36,360	26,429,033
Less Accumulated Depreciation				
Buildings and Improvements	437,822	27,373	—	465,195
Machinery and Equipment	2,191,991	57,862	—	2,249,853
Infrastructure	8,732,906	416,795	35,528	9,114,173
	11,362,719	502,030	35,528	11,829,221
Total Net Depreciable Capital Assets	13,459,510	1,141,134	832	14,599,812
Total Net Capital Assets	13,886,584	1,360,923	160,585	15,086,922

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Sewer Utility

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 597,631	—	—	597,631
Construction in Progress	1,080,618	449,933	1,352,723	177,828
	1,678,249	449,933	1,352,723	775,459
Depreciable Capital Assets				
Land Improvements	36,877	—	—	36,877
Buildings and Improvements	7,817,666	—	—	7,817,666
Machinery and Equipment	5,983,094	111,848	12,950	6,081,992
Infrastructure	11,841,854	2,196,666	—	14,038,520
	25,679,491	2,308,514	12,950	27,975,055
Less Accumulated Depreciation				
Land Improvements	28,426	3,688	—	32,114
Buildings and Improvements	4,774,968	156,354	—	4,931,322
Machinery and Equipment	4,004,120	375,008	12,950	4,366,178
Infrastructure	6,335,656	158,698	—	6,494,354
	15,143,170	693,748	12,950	15,823,968
Total Net Depreciable Capital Assets	10,536,321	1,614,766	—	12,151,087
Total Net Capital Assets	12,214,570	2,064,699	1,352,723	12,926,546

Depreciation expense was charged to business-type activities as follows:

	Depreciation	Share of Meter Depreciation	Depreciation Expense
Water Utility	$ 502,030	(48,878)	453,152
Sewer Utility	693,748	48,878	742,626
	1,195,778	—	1,195,778

NOTE 3 - DETAIL NOTES ON ALL FUNDS

LONG-TERM OBLIGATIONS

Long-term obligations activity for the fiscal year was as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Business-Type Activities					
Compensated Absences	$ 104,476	53	—	104,529	20,906
Net Pension Liability - WRS	53,136	14,758	—	67,894	—
Net OPEB Liability - LRLIF	31,931	—	248	31,683	—
Total OPEB Liability - RBP	587,053	70,403	—	657,456	21,375
	776,596	85,214	248	861,562	42,281

For business type activities, the net pension liability and the net/total OPEB liabilities are expended by the Water Utility and Sewer Utility Funds. Compensated absences are reported as the net change amount for the fiscal year.

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of December 31, 2025:

Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	28,013,468
Less Capital Related Debt:	
None	—
Investment in Capital Assets	28,013,468

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Commission’s employees. The Commission has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the Commission is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Commission attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Commission's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Commission expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Wisconsin Retirement System (WRS)

Plan Descriptions

Plan Administration. The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may onely be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows

Year	Core Fund Adjustment	Variable Fund Adjustment
2015	2.9%	2.0%
2016	0.5%	(5.0%)
2017	2.0%	4.0%
2018	2.4%	17.0%
2019	—%	(10.0%)
2020	1.7%	21.0%
2021	5.1%	13.0%
2022	7.4%	15.0%
2023	1.6%	(21.0%)
2024	3.6%	15.0%

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the Commission recognized $77,153 in contributions from the employer.

Contributions rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executive, and elected official)	6.90%	6.90%
Protective Occupation with Social Security	6.90%	14.30%
Protective Occupation without Social Security	6.90%	19.10%
Act 4 Protective County Jailers	14.30%	6.90%

Pension Liabilties, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Commission reported a net pension liability of $67,894 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Commission’s proportion of the net pension liability was based on the Commission’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Commission’s proportion was 0.00356179%, which was a decrease of 0.00001205% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Commission recognized pension expense of $87,325.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Pension Liabilties, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

For the year ended December 31, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	$ 210,849	(198,132)	12,717
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	103,167	—	103,167
Changes of Assumptions	20,146	—	20,146
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	—	(6,041)	(6,041)
Total Pension Expense to be Recognized in Future Periods	334,162	(204,173)	129,989
Pension Contributions Made Subsequent to the Measurement Date	77,153	—	77,153
Total Deferred Amounts Related to Pensions	411,315	(204,173)	207,142

$77,153 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	$ 38,529
2027	138,868
2028	(36,055)
2029	(11,353)
2030	—
Thereafter	—
Total	129,989

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	December 31, 2023
Measurement Date of Net Pension Liability	December 31, 2024
Experience Study	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Long-Term Expected Rate of Return	6.80%
Discount Rate	6.80%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.70%
Mortality	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.70%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Public Equity	38.0%	7.0%	4.3%
Public Fixed Income	27.0%	6.1%	3.4%
Private Equity/Debt	20.0%	9.5%	6.7%
Inflation Sensitive	19.0%	4.8%	2.1%
Real Estate	8.0%	6.5%	3.8%
Leverage	(12.0%)	3.7%	1.1%
Total Core Fund	100.0%	7.5%	4.8%
Variable Fund Asset Class			
U.S. Equities	70.0%	6.5%	3.8%
International Equities	30.0%	7.4%	4.7%
Total Variable Fund	100.0%	6.9%	4.2%

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Commission's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

		1% Decrease (5.80%)	Current Rate (6.80%)	1% Increase (7.80%)
Commission's Proportionate Share of the Net Pension Liability/(Asset)	$	636,936	67,894	(336,393)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/aboutetf/reports-and-studies/financial-reports-and-statements.

OTHER POST-EMPLOYMENT BENEFITS

The Commission contributes to two other post-employment benefit plans, the Local Retiree Life Insurance Fund (LRLIF) and the Retiree Benefit Plan (RBP). The aggregate amounts recognized for the other post-employment plans are:

		Pension Expense	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Local Retiree Life Insurance Fund	$	5,443	31,683	15,495	21,067
Retiree Benefit Plan		100,506	657,456	109,533	81,577
		105,949	689,139	125,028	102,644

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Plan Description - Continued

Contributions - Continued. Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2024 are as listed below:

Attained Age	Basic	Supplemental
Under 30	0.0500	0.0500
30-34	0.0600	0.0600
35-39	0.0700	0.0700
40-44	0.0800	0.0800
45-49	0.1200	0.1200
50-54	0.2200	0.2200
55-59	0.3900	0.3900
60-64	0.4900	0.4900
65-69	0.5700	0.5700

During the reporting period, the LRLIF recognized $55 in contributions from the employer.

OPEB Liabilties, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2025, the Commission reported a liability of $31,683 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Commission's proportion of the net OPEB liability was based on the Commission's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Commission's proportion was 0.00746590%, which was an increase of 0.00052500% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Commission recognized pension expense of $5,443.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

OPEB Liabilties, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

For the year ended December 31, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	$ —	(3,296)	(3,296)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	435	—	435
Changes of Assumptions	7,774	(17,771)	(9,997)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,231	—	7,231
Total OPEB Expense to be Recognized in Future Periods	15,440	(21,067)	(5,627)
OPEB Contributions Made Subsequent to the Measurement Date	55	—	55
Total Deferred Amounts Related to OPEB	15,495	(21,067)	(5,572)

$55 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the reporting year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	$ 495
2027	(1,046)
2028	(2,258)
2029	(2,286)
2030	139
Thereafter	(671)
Total	(5,627)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Actuarial Assumptions

The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	December 31, 2023
Measurement Date of Net OPEB Liability	December 31, 2024
Experience Study	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	4.08%
Long-Term Expected Rate of Return	4.25%
Discount Rate	4.09%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.70%
Mortality	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Asset Allocation Targets and Expected Returns

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40.00%	2.41%
US Mortgages	Bloomberg US MBS	60.00%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate

A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net OPEB liability calculated using the discount rate of 4.09%, as well as what the Commission's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.09%)	Current Rate (4.09%)	1% Increase (5.09%)
Commission's Proportionate Share of the Net OPEB Liability	$ 42,348	31,683	23,464

Retiree Benefit Plan

General Information about the Retiree Benefit Plan

Plan Description. The Commission's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general employees of the Commission. RBP is a single-employer defined benefit OPEB plan administered by the Commission. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Board of Commissioners. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. The plan provides healthcare coverage for eligible retirees and their spouses through the City's insurance plan which covers both active and retired members. For non-union, water, and sewer employees at least age 55 with a minimum of 20 years of service and retires under WRS hired prior to January 1, 2014, the City will contribute 50% of the single or family health insurance premiums on behalf of the retiree. The City's contributions, however, will not exceed Medicare or age 65. Non-union employees hired on or after January 1, 2014 are not eligible for an explicit City provided insurance benefit upon retirement. However, they have the opportunity to pay the premium to remain on the City's plan for the duration of COBRA.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	7
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	111
Total	118

*The employees in the above table include the Commission. A detailed breakdown between the City and the Commission is not available.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Total OPEB Liability

The Commission's total OPEB liability was measured as of December 31, 2025, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions. The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	December 31, 2024
Measurement Date	December 31, 2025
Reporting Date	December 31, 2025
Actuarial Cost Method	Entry Age Normal (Level Percent of Salary)
Healthcare Trend Rate	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter
Discount Rate*	4.43%
Actuarial Assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20.
Mortality Assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

*Implicit in this rate is an assumed rate of inflation of 2.50%

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the measurement date.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Change in the Net OPEB Liability

		Total OPEB Liability
Balance at December 31, 2024	$	587,053
Changes for the Year:		
Service Cost		140,698
Interest on the Total OPEB Liability		27,007
Changes of Benefit Terms		—
Difference Between Expected and Actual Experience		(43,941)
Changes of Assumptions or Other Inputs		(31,986)
Benefit Payments		(21,375)
Other Changes		—
Net Changes		70,403
Balance at December 31, 2025		657,456

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total OPEB liability was 4.43%, while the prior valuation used 4.28%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		1% Decrease (3.43%)	Current Discount Rate (4.43%)	1% Increase (5.43%)
Total OPEB Liability	$	730,193	657,456	591,745

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 570,524	657,456	761,672

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the Commission recognized OPEB expense of $100,506. At December 31, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 109,533	(11,687)	97,846
Change in Assumptions	—	(69,890)	(69,890)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	109,533	(81,577)	27,956

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2026	$ 608
2027	608
2028	608
2029	608
2030	608
Thereafter	24,916
Total	27,956

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
  Wisconsin Retirement System Fund - Last Ten Fiscal Years
  Local Retiree Life Insurance Fund

- Schedule of Proportionate Share of the Net Pension/OPEB Liability/(Asset)
  Wisconsin Retirement System Fund - Last Ten Fiscal Years
  Local Retiree Life Insurance Fund

- Notes to the Required Supplementary Information
  Wisconsin Retirement System Fund
  Local Retiree Life Insurance Fund

- Schedule of Changes in the Employer's Total OPEB Liability
  Retiree Benefit Plan

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Wisconsin Retirement System
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 44,128	$ 44,128	$ —	$ 668,606	6.60%
2017	49,958	49,958	—	734,676	6.80%
2018	50,398	50,398	—	752,198	6.70%
2019	47,235	47,235	—	605,789	7.80%
2020	48,359	48,359	—	542,472	8.91%
2021	63,985	63,985	—	735,589	8.70%
2022	68,847	68,847	—	788,160	8.74%
2023	64,802	64,802	—	673,007	9.63%
2024	67,096	67,096	—	638,513	10.51%
2025	77,153	77,153	—	696,991	11.07%

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Local Retiree Life Insurance Fund
Schedule of Employer Contributions
December 31, 2025

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2018	$ 224	$ 224	$ —	$ 752,198	0.03%
2019	231	231	—	605,789	0.04%
2020	177	177	—	542,472	0.03%
2021	260	260	—	735,589	0.04%
2022	268	268	—	788,160	0.03%
2023	131	131	—	673,007	0.02%
2024	54	54	—	638,513	0.01%
2025	55	55	—	696,991	0.01%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Wisconsin Retirement System Fund
Schedule of Proportionate Share of the Net Pension Liability/(Asset) - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability/(Asset)	Covered Payroll	Contributions as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2016	0.00460110%	$ 74,767	$ 754,206	9.91%	98.20%
2017	0.00473480%	39,026	668,606	5.84%	99.12%
2018	0.00455155%	(135,141)	734,676	(18.39%)	102.93%
2019	0.00474077%	166,091	752,198	22.08%	96.45%
2020	0.00395649%	(127,575)	605,789	(21.06%)	102.96%
2021	0.00518730%	(323,852)	542,472	(59.70%)	105.26%
2022	0.00493170%	(407,413)	735,589	(55.39%)	106.02%
2023	0.00390882%	207,201	788,160	26.29%	95.72%
2024	0.00357384%	53,136	673,007	7.90%	98.85%
2025	0.00356179%	67,894	638,513	10.63%	98.79%

Note:
The amounts presented were determined as of the prior fiscal year-end.

Wisconsin Retirement System
Notes to the Required Supplementary Information
December 31, 2025

Changes in Benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Change in Assumptions: Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

Wisconsin Retirement System
Notes to the Required Supplementary Information - Continued
December 31, 2025

Valuation Date	December 31, 2022
Actuarial Cost Method	Frozen Entry Age
Amortization Method	Level Percent of Payroll-Closed Amortization Period
Amortization Period	30 Years Closed from Date of Participation in WRS
Asset Valuation Method	Five Year Smoothed Market (Closed)
Actuarial Assumptions	
Net Investment Rate of Return	5.40%
Weighted Based on Assumed Rate for:	
Pre-Retirement	6.80%
Post-Retirement	5.00%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.70%
Post Retirement Benefit Adjustments*	1.70%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.
Mortality	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Local Retiree Life Insurance Fund
Schedule of Proportionate Share of the Net OPEB Liability
December 31, 2025

Fiscal Year	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total OPEB Liability
2018	0.01177372%	$ 35,422	$ 734,676	4.82%	44.81%
2019	0.01216160%	30,901	752,198	4.11%	48.69%
2020	0.01009146%	42,989	605,789	7.10%	37.58%
2021	0.01304836%	71,775	542,472	13.23%	31.36%
2022	0.01376659%	77,356	735,589	10.52%	29.57%
2023	0.00628732%	23,967	788,160	3.04%	38.81%
2024	0.00694090%	31,931	673,007	4.74%	33.90%
2025	0.00746590%	31,683	638,513	4.96%	37.20%

Notes:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

The amounts presented were determined as of the prior fiscal year-end.

Local Retiree Life Insurance Fund
Notes to the Required Supplementary Information
December 31, 2025

Change in Benefit Terms: There were no recent changes in benefit terms.

Change in Assumptions: In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Retiree Benefit Plan
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2025

		12/31/2018
Total OPEB Liability		
Service Cost	$	1,991
Interest		1,448
Changes in Benefit Terms		—
Differences Between Expected and Actual Experience		1,759
Change of Assumptions or Other Inputs		(5,451)
Benefit Payments		(4,460)
Other Changes		961
Net Change in Total OPEB Liability		(3,752)
Total OPEB Liability - Beginning		45,442
Total OPEB Liability - Ending		41,690
Covered-Employee Payroll	$	540,862
Total OPEB Liability as a Percentage of Covered-Employee Payroll		7.71%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate from 2018 through 2025.

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
990	994	1,612	28,430	92,998	27,701	140,698
658	476	31	11,333	20,034	18,479	27,007
—	—	—	—	—	—	—
—	1,915	—	(17,274)	—	25,517	(43,941)
674	3,858	(684)	382,432	—	38,160	(31,986)
(1,200)	(701)	(959)	(22,071)	(21,465)	(18,839)	(21,375)
(23,008)	(4,728)	—	—	—	—	—
(21,886)	1,814	—	382,850	91,567	91,018	70,403
41,690	19,804	21,618	21,618	404,468	496,035	587,053
19,804	21,618	21,618	404,468	496,035	587,053	657,456
356,190	553,166	553,166	766,285	766,285	1,110,201	1,175,292
5.56%	3.91%	3.91%	52.78%	64.73%	52.88%	55.94%

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Budgetary Comparison Schedules - Enterprise Funds

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Water Utility - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	$ 1,849,500	1,849,500	1,905,893
Other	291,263	291,263	1,472,483
Total Operating Revenues	2,140,763	2,140,763	3,378,376
Operating Expenses			
Operations and Maintenance			
Source of Supply	91,015	91,015	91,049
Pumping	199,200	199,200	92,721
Water Treatment	262,400	262,400	196,487
Transmission and Distribution	374,150	374,150	278,901
Customer Accounts	83,350	83,350	88,939
Administrative and General	498,775	498,775	572,784
Depreciation	—	—	453,152
Total Operating Expenses	1,508,890	1,508,890	1,774,033
Operating Income	631,873	631,873	1,604,343
Nonoperating Revenues (Expenses)			
Investment Income	174,650	174,650	217,233
Other Income	(53,130)	(53,130)	58,888
Taxes	(48,250)	(48,250)	(45,150)
	73,270	73,270	230,971
Income Before Contributions and Transfers	705,143	705,143	1,835,314
Capital Contributions	—	—	1,309,924
Transfers Out	(251,000)	(251,000)	(306,362)
	(251,000)	(251,000)	1,003,562
Change in Net Position	454,143	454,143	2,838,876
Net Position - Beginning			18,900,059
Net Position - Ending			21,738,935

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Water Utility - Enterprise Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Charges for Services			
Residential	$ 824,800	824,800	891,738
Multi-Family	413,700	413,700	417,537
Commercial	145,400	145,400	143,070
Industrial	27,800	27,800	32,607
Public Authority	82,600	82,600	63,462
Private Fire Protection	73,800	73,800	74,460
Public Fire Protection	281,400	281,400	283,019
	1,849,500	1,849,500	1,905,893
Other			
Forfeited Discounts	3,700	3,700	5,120
Rents from Water Property	254,563	254,563	254,563
Other	33,000	33,000	1,212,800
	291,263	291,263	1,472,483
Total Operating Revenues	2,140,763	2,140,763	3,378,376

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Sewer Utility - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	$ 2,143,700	2,143,700	2,203,752
Other	18,737	18,737	25,050
Total Operating Revenues	2,162,437	2,162,437	2,228,802
Operating Expenses			
Operations and Maintenance			
Plant Operation and Maintenance	2,634,887	2,634,887	869,960
Administrative and General	362,310	362,310	399,024
Depreciation	—	—	742,626
Total Operating Expenses	2,997,197	2,997,197	2,011,610
Operating Income (Loss)	(834,760)	(834,760)	217,192
Nonoperating Revenues (Expenses)			
Investment Income	265,900	265,900	345,432
Other Income	(77,211)	(77,211)	89,371
Taxes	(40,250)	(40,250)	(38,043)
	148,439	148,439	396,760
Income (Loss) Before Contributions and Transfers	(686,321)	(686,321)	613,952
Capital Contributions	—	—	876,308
Transfers Out	—	—	(11,322)
	—	—	864,986
Change in Net Position	(686,321)	(686,321)	1,478,938
Net Position - Beginning			19,742,733
Net Position - Ending			21,221,671

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Sewer Utility - Enterprise Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Charges for Services			
Residential	$ 1,107,000	1,107,000	1,144,553
Multi-Family	196,000	196,000	190,880
Commercial	516,400	516,400	545,769
Industrial	47,300	47,300	52,130
Public Authority	57,000	57,000	47,554
Haulers	220,000	220,000	222,866
	2,143,700	2,143,700	2,203,752
Other			
Forfeited Discounts	3,700	3,700	5,374
Other	15,037	15,037	19,676
	18,737	18,737	25,050
Total Operating Revenues	2,162,437	2,162,437	2,228,802

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission
Meeting Date: 7/15/2026
Subject / Title: Suburban Sewer Request
Submitted By: J.Gajewski

Background / Request

Staff received a request for suburban sewer service, submitted by the Owner of W2573 W South St., a parcel within the Town of Linn. As outlined in the request, the Owner would like to remain in the Town of Linn after connection to the City's sewer collection system.

This property owner made a similar request for service in August 2020, which was denied by the Commission.

The Utility does maintain a sanitary sewer main along W South, which could allow a sanitary sewer service to be constructed, without the need of additional Utility infrastructure construction.

Fiscal Impact / Budget

- **Estimated Cost: $** None
- **Funding Source:** ______________________________ (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☐ Within Budget ________________ ☐ Over Budget ________________________

  ☐ Budget Amendment Required ___________________
- **GL Number:** ____________________ *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

The Utility does not have an IGA established with the Town of Linn that would require the City to provide service, and thus, has no obligation to do so.
Ordinance 78-8(5) requires any extension of sewer and water extensions beyond City limits to be specifically authorized by the City Council.

Recommendation:

As there is no Intergovernmental Agreement in place that obligates the Utility to provide sewer service to the requesting parcel, Staff recommends the Utility Commission take action to:

Deny the request to provide suburban sewer service to W2573 W South Street,

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

13a W2573 South St. Service Request.pdf

Reviewed by:	Date:	Comments:

6/23/2026

ANNA BALUCKA
W2573 W SOUTH ST
LAKE GENEVA, WI 53147

To Whom It May Concern,

I'm looking to establish a new sewer service and still remain a resident of town of Linn.

I've lived here for 17 years and would like to remain in Linn Township.

Sincerely,
Anna Balucka

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission

Meeting Date: 7/15/2026

Subject / Title: Utility Acceptance - Stone Ridge 2B

Submitted By: J.Gajewski

Background / Request

The utility improvements for Phase 2B of the Stone Ridge Development were installed in late 2020, and the Developer has satisfied the requirements to request dedication of the phase's public improvements.
A summary of the sewer and water infrastructure, and a letter of recommendation accompanies this memo. NOTE: sanitary sewer laterals are not being dedicated to the Utility.

Fiscal Impact / Budget

- **Estimated Cost: $** None
- **Funding Source:** ______________________ (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☐ Within Budget ____________ ☐ Over Budget ______________

  ☐ Budget Amendment Required ____________
- **GL Number:** ______________ *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

Recommendation:

Staff recommends the Utility Commission take action to:

Approve acceptance of the public utility improvements related to Phase 2B of the Stone Ridge Development.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

14a Stone Ridge Phase 2B Utilities_Recommendation for Acceptance.pdf

Reviewed by:	Date:	Comments:

MEMO TO THE CITY OF LAKE GENEVA

To: Josh Gajewski – Utility Director **Date:** July 15, 2026

From: Bridget Barry, P.E. – 262-806-9194

CC: David De Angelis – City Administrator
Dan Draper – City Attorney
Mike Timmers, P.E. – Kapur and Associates Inc.
Naomi Rauch, P.E. – Kapur and Associates Inc.

Subject: Stoneridge Phase 2B – Utility Approval Recommendation

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The utility items have been completed in Stoneridge Phase 2B.

The sanitary sewer, water main, and fire hydrants, within the public rights of way, have been installed, tested, and approved pursuant to State of Wisconsin and City of Lake Geneva standards and approved construction documents for the above listed project.

The work has been acceptably completed, and it is Kapur's recommendation that the public improvements be accepted as public infrastructure.

The roadway at which these utilities are located that is recommended for acceptance include: Stonemill Circle (Stone Ridge Drive to Stone Ridge Drive). A summary of the utility infrastructure that will be added to the City's inventory is attached.

If you have any questions or comments, please feel free to contact me!

CITY OF LAKE GENEVA - WATER SERVICES* ACCEPTED 2026

Prepared by: Kapur & Associates, Inc.

Stone Ridge Phase 2B (installed in 2020)

Location	1" HDPE Service (LF)	Curb & Corp Stops (EA)
Stonemill Cir. - Lot #35	24.0	1.0
Stonemill Cir. - Lot #34	24.0	1.0
Stonemill Cir. - Lot #33	24.0	1.0
Stonemill Cir. - Lot #32	30.0	1.0
Stonemill Cir. - Lot #31	35.0	1.0
Stonemill Cir. - Lot #30	55.0	1.0
Stonemill Cir. - Lot #29	62.0	1.0
Stonemill Cir. - Lot #28	40.0	1.0
Stonemill Cir. - Lot #27	40.0	1.0
Stonemill Cir. - Lot #26	40.0	1.0
Quantity Total	374.0	10.0
Estimated cost per unit	$ 30.00	$ 450.00
Cost Total	$ 11,220.00	$ 4,500.00

TOTAL WATER SERVICES COST $ - ACCEPTED 2026 **$ 15,720.00**

**NOTE: Water Service lengths are measured to Right of Way*

CITY OF LAKE GENEVA - SANITARY SEWER ACCEPTED IN 2026

Prepared by: Kapur & Associates, Inc.

Stone Ridge Phase 2B Stonemill Circle (installed in 2020)

Location	4" PVC Lateral (LF)	8" PVC Main (LF)	48" SAN MH (EA)
Stonemill Cir. - FROM SAN MH 204 TO SAN MH 204A		301.5	1.0
Stonemill Cir. - FROM SAN MH 204A TO SAN MH 204B		91.5	1.0
Stonemill Cir. - FROM SAN MH 204B TO SAN MH 204C		85.0	1.0
Stonemill Cir. - FROM SAN MH 204C TO SAN MH 204D		173.0	1.0
Stonemill Cir. - Lot #35	32.0		
Stonemill Cir. - Lot #34	32.0		
Stonemill Cir. - Lot #33	32.0		
Stonemill Cir. - Lot #32	39.0		
Stonemill Cir. - Lot #31	42.0		
Stonemill Cir. - Lot #30	35.0		
Stonemill Cir. - Lot #29	40.0		
Stonemill Cir. - Lot #28	32.0		
Stonemill Cir. - Lot #27	32.0		
Stonemill Cir. - Lot #26	32.0		
Quantity Total	348.0	651.0	4.0
Estimated cost per unit	$55.00	$ 65.00	$ 3,500.00
Cost Total	$ 19,140.00	$ 42,315.00	$ 14,000.00

TOTAL SANITARY SEWER COST $ - ACCEPTED IN 2026 **$ 75,455.00**

CITY OF LAKE GENEVA - WATERMAIN ACCEPTED IN 2026

Prepared by: Kapur & Associates, Inc.

Stone Ridge Phase 2B (installed in 2020)

Location	6" Hydrant Lead (LF)	6" PVC Main (LF)	8" PVC Main (LF)	6" Wat. Hyd. Valve (EA)	8" Water Valve (EA)	Hydrant (EA)
Stonemill Cir. - (STA 0+10 to STA 7+18)	28.0		595.0	1.0	2.0	1.0
Quantity Total	28.0	0.0	595.0	1.0	2.0	1.0
Estimated cost per unit	$ 74.00	$ -	$ 55.00	$ 1,000.00	$ 1,500.00	$ 5,200.00
Cost Total	$ 2,072.00	$ -	$ 32,725.00	$ 1,000.00	$ 3,000.00	$ 5,200.00

TOTAL WATERMAIN COST $ - ACCEPTED IN 2026 **$ 43,997.00**

STONE RIDGE PHASE 2B

Legend

- Street Names
- Private Roads
- County Municipalities
- Tax Parcels (Air Photo)
- General Parcels For Documents
- Right-Of-Way
- City Limits
- IM24_5K-3_0218_S.sid
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3
- IM24_5K-3_0217_S.sid
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3
- IM24_5K-3_0118_N.sid
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3
- IM24_5K-3_0117_N.sid
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3

Data on this map may or may not be accurate, current, or otherwise reliable. For reference only.

Note

0 111.67 223.3

Feet

 07/15/2026

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission
Meeting Date: 7/15/2026
Subject / Title: AT&T - Host Tower Lease
Submitted By: J.Gajewski

Background / Request

The Utility received a proposed revision of terms from AT&T for the Host Drive Tower. As proposed, the revisions would lower the annual rent by approximately $6,700 and extend the expiration of the lease by 5 years, while retaining the existing 3% annual rent escalator. The calculated revenue impact, if the lease runs to termination in 2056, would be a loss of approximately $200,000 to the Utility.

The next 5-year rolling renewal period, where AT&T could cancel the lease and rent is January 30, 2031.

Fiscal Impact / Budget

- **Estimated Cost: $** None
- **Funding Source:** ______________________ (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☐ Within Budget ____________ ☐ Over Budget ________________

  ☐ Budget Amendment Required ______________
- **GL Number:** ________________ *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

Recommendation:

Staff recommends the Utility Commission take action to:

Deny the proposed terms of renewal and the lump sum payment option proposed by AT&T on June 11, 2026, for the Host Drive Tower Lease.

**NOTE: Should the Utility Commission wish to negotiate the proposed terms for lease renewal, a Closed Session has been noticed for deliberation.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

15a ATT Term Sheet HOST Reduction 10080263.pdf

Reviewed by:	Date:	Comments:

AT&T
950 West Bethany Drive
Suite 700
Allen, TX 75013

MD7

June 11, 2026

Josh Gajewski
361 West Main Street
Lake Geneva, WI 53147

AT&T Communications Facility
FA #: 10080263 / Lease ID: 71811
Site Address: 1005 Host Drive, Lake Geneva, WI 53147

Dear Landlord

As you are aware, AT&T Mobility ("AT&T") has partnered with MD7, LLC ("MD7) to work with you to facilitate certain modifications to the cell site lease on your property. These modifications will allow AT&T to meet current business requirements and enhance your site's value to the network.

Changes in the Wireless Industry
Recent industry developments are changing how wireless telecommunications carriers operate. In the past, carriers focused on rapidly building out their networks in order to provide the best coverage. Today, while consumers are enjoying greater services and better coverage than ever before, operating costs continue to escalate. As a result, the wireless industry is also focusing on operating networks as efficiently as possible.

Eliminating Risk and Increasing Value
AT&T is addressing this shift by reviewing its cell site portfolio. AT&T has partnered with MD7 to offer selected landlords like you the opportunity to minimize the business risks associated with industry uncertainties and to increase the value of your cell site lease.

Criteria for Cellular Site Retention

Option 1:

AT&T is willing to offer the following option to secure a longer-term lease with you:

- **$27,800.00** per year, commencing **10/1/2026.**
- **3%** rent increase every year, commencing **10/1/2027.**
- Extension of Lease through **1/30/2056.**

Option 2:

- Lump Sum Payment Option: Provide a one-time lump sum payment of **$495,000.** In return, you will grant a perpetual easement on your property and assign the lease rights and rental income under your lease with AT&T to MD7 or an affiliate of MD7.

  It is important for you to know that the pre-payment does not change the ownership or control of the rest of your property in any manner.

AT&T values its affiliation with you and hopes to continue a long and mutually profitable relationship for years to come. Participation in this program is optional and AT&T will continue to abide by the terms of the existing agreement, including AT&T's rights to not extend the existing lease agreement. After having reviewed this proposal, please contact me within 10 business days to discuss further.

Thank you for your consideration.

Sincerely,

Mo Benzegala
Lease Consultant
d: (858) 333-8121
e: mbenzegala@md7.com

MD7 | Authorized Agent for AT&T Mobility

Submission of this letter does not constitute a modified agreement and is only a proposal. The parties acknowledge and agree that they intend to be bound only upon the execution of an amendment detailing the provisions herein.

Agenda Item Memo

City of Lake Geneva

Committee: Utility Commission

Meeting Date: 7/15/2026

Subject / Title: AT&T - Dodge Tower Lease

Submitted By: J.Gajewski

Background / Request

The Utility received a proposed revision of terms from AT&T for the Dodge Street Tower. As proposed, the revisions would lower the annual rent by approximately $6,000, lower the annual rent escalator from 3% to 2%, and extend the expiration of the lease by 10 years. The calculated revenue impact, if the lease runs to termination in 2056, would be a loss of approximately $536,000 to the Utility.

The next 5-year rolling renewal period, where AT&T could cancel the lease and rent is April 24, 2031.

Fiscal Impact / Budget

- **Estimated Cost: $** None
- **Funding Source:** ______________ (*e.g., General Rev., CPF, ERF, Grants*)
- **Budget Status:** ☐ Within Budget ______________ ☐ Over Budget ______________

  ☐ Budget Amendment Required ______________
- **GL Number:** ______________ *(If applicable, note grant awards, cost-sharing, or capital plan references.)*

Ordinance/Policy Implications/Changes:

Recommendation:

Staff recommends the Utility Commission take action to:

Deny the proposed terms of renewal and the lump sum payment option proposed by AT&T on July 13, 2026, for the Dodge Street Tower Lease.

**NOTE: Should the Utility Commission wish to negotiate the proposed terms for lease renewal, a Closed Session has been noticed for deliberation.

Implementation/Next Steps

Name of Committee	Date of Meeting	Original Agenda Item #	Outcome
None			

Attachments (list all attachments that go with this item and memo)

16a ATT Term Sheet DODGE 10080262.pdf

Reviewed by:	Date:	Comments:

AT&T
950 West Bethany Drive
Suite 700
Allen, TX 75013

MD7

July 13, 2026

Josh Gajewski
Lake Geneva Water Commission
Lake Geneva, WI 53147

AT&T Communications Facility
FA #: 10080262 / Lease ID: 65928
Site Address: 1887 Dodge Street, Lake Geneva, WI 53147

Dear Landlord

As you are aware, AT&T Mobility ("AT&T") has partnered with MD7, LLC ("MD7) to work with you to facilitate certain modifications to the cell site lease on your property. These modifications will allow AT&T to meet current business requirements and enhance your site's value to the network.

Changes in the Wireless Industry
Recent industry developments are changing how wireless telecommunications carriers operate. In the past, carriers focused on rapidly building out their networks in order to provide the best coverage. Today, while consumers are enjoying greater services and better coverage than ever before, operating costs continue to escalate. As a result, the wireless industry is also focusing on operating networks as efficiently as possible.

Eliminating Risk and Increasing Value
AT&T is addressing this shift by reviewing its cell site portfolio. AT&T has partnered with MD7 to offer selected landlords like you the opportunity to minimize the business risks associated with industry uncertainties and to increase the value of your cell site lease.

Criteria for Cellular Site Retention

Option 1:

AT&T is willing to offer the following option to secure a longer-term lease with you:

- **$36,050.00** per year, commencing **8/1/2027.**
- **2%** rent increase every year, commencing **8/1/2028.**
- Extension of Lease through **4/23/2056.**

Option 2:

- Lump Sum Payment Option: Provide a one-time lump sum payment of **$531,000.** In return, you will grant a perpetual easement on your property and assign the lease rights and rental income under your lease with AT&T to MD7 or an affiliate of MD7.

  It is important for you to know that the pre-payment does not change the ownership or control of the rest of your property in any manner.

AT&T values its affiliation with you and hopes to continue a long and mutually profitable relationship for years to come. Participation in this program is optional and AT&T will continue to abide by the terms of the existing agreement, including AT&T’s rights to not extend the existing lease agreement. After having reviewed this proposal, please contact me within 10 business days to discuss further.

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