Amended Common Council Agenda
Monday, July 27, 2026 - 6:00 PM
Lake Geneva City Hall; Council Chambers

Members:
Mayor Todd Krause, Council President Cindy Yager, Council Vice President Cathy Stoodley, Alderpersons: JaNelle Powers, Sherri Ames, Linda Frame, Mary Jo Fesenmaier, Brian Smith and Joel Hoiland

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Awards, Presentations, Proclamations, and Announcements
5. Reconsider business from previous meeting
6. 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
7. Acknowledgement of Correspondence
8. Review of the 2025 Annual Financial Report and Management Letter; Lauterbach & Amen, LLP
9. City Administrator's Report
10. Comptroller's Report
11. Consent Agenda-Any item listed on the consent agenda may be removed at the request of any member of the Council. The request requires no second, is not discussed, and is not voted upon.
    a. Approve the Regular Council Minutes from July 13, 2026
    b. Approve the Special Council Minutes from July 7 & 20, 2026
    c. Acceptance of the Pre-Paid Checks of $361,136.29 and Regular Checks of $561,706.39
    d. Temporary Class "B" Beer / "Class B" Wine License application filed by the Lake Geneva Garden Club for the Splash, Sparkle & Bloom, a GCA Flower Show/Preview Party on August 5, 2026, at the Riviera Ballroom, Brianna Manriquez, Agent
    e. Massage Establishment License Renewal Application filed by Kate's Healing Hands LLC, 601 W Main St
12. Items removed from the Consent Agenda
13. Ordinances and Resolutions
    a. Resolution 26-R44: A resolution authorizing the receipt of the 2025 City of Lake Geneva Annual Financial Report and Management Letter

b. Resolution 26-R45: A resolution rescinding the City of Lake Geneva Emergency Declaration

c. Resolution 26-R46: A resolution authorizing acceptance of City owned parcel for dedication of rights-of-way, shown on the Plat of Right of Way Required for W Main Street (City of Lake Geneva) Forest St. to Grand Geneva Way WisDOT R/W Project Number 3170-09-20

14. Discussion/Action regarding the approval of the 2027 Budget Timeline

15. Discussion/Action regarding the Council meeting schedule for the month of August 2026 due to the 2026 Partisan Primary Election on Tuesday, August 11, 2026

16. Discussion/Action regarding Pay Request #2 from Asphalt Contractors, Inc. for the 2026 Street Program in an amount of $41,975.68

17. Discussion/Action regarding the Intergovernmental Agreement between the WI Department of Transportation (WisDOT) and the City of Lake Geneva for partially Local Roads Improvement Program (LRIP) funded roadway improvements on Cook Street from Main St to Geneva St

18. Motion to go into Closed Session pursuant to Wisconsin Statutes 19.85(1)(b) considering the granting or denial of a bartender's/operator's license for Daniel Parks and 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: The purchase of portions of properties for the HWY 50 road construction project - 905 W Main St., 685 W Main St., 101 Wells St., 245 Country Club Dr., 148 W Main St., and 300 Peller Rd.

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

20. Adjournment

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the City Clerk's office in advance so the appropriate accommodations can be made.

CITY OF LAKE GENEVA, WISCONSIN

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

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Lake Geneva, Wisconsin 53147
Phone: 262.248.3673
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Lauterbach & Amen

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July 21, 2026

The Honorable Mayor
Members of the City Council
City of Lake Geneva, Wisconsin

In planning and performing our audit of the financial statements of the City of Lake Geneva, Wisconsin (the City), for the year ended December 31, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the City Council, management, and others within the City of Lake Geneva, Wisconsin.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire City staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local governments. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local governments in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local governments due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local governments occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the City continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring or cyber security trends affecting local governments.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the City can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

PRIOR RECOMMENDATIONS

1. **COMMINGLED CASH**

Comment

Previously and during our current year-end audit procedures, we noted that the City's commingled cash allocations between various funds resulted in significant positive and negative cash balances.

There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each funds' percentage ownership of the cash balance.

Recommendation

We recommended that the City review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

The City acknowledges this comment and will review the allocations of commingled cash on a regular basis. The City recognizes limitations in their current software on commingled cash journal entries and is looking into new software that will allow better transparency and adjustments of allocated balances.

2. **FUNDS OVER BUDGET**

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund		2024	2025
Public Library	$	16,338	26,254
ARPA		970	—
Tourism Commission		74,989	915,943

Recommendation

We recommended the City investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

The City acknowledges this comment and will work with the respective governing boards and department heads on a regular basis to monitor budgeted expenditures to actual.

3. **COLLATERALIZATION OF DEPOSITS**

Comment

Previously and during our current year-end audit procedures, the City had bank balances that were not fully collateralized. In the prior year, the bank balances totaled $6,195,956, of which only $912,286 was insured or collateralized. The remaining balance of $5,283,670 was uncollateralized at the prior year-end. In the current year bank balances totaled $6,773,415, of which $3,317,665 was insured or collateralized. The remaining balance of $3,455,750 was uncollateralized at year-end.

Recommendation

Consideration should be given to having all bank deposits insured or collateralized.

Status

This comment has not been implemented and will be repeated in the future.

Management's Response

The City acknowledges this comment and is aware of the timing issue of when tax payments are received and deposited and the transfer of those deposits into the Local Government Investment Pool for full collateralization a week later.

4. **CAPITAL ASSET POLICY**

Comment

Previously and during our current year-end audit procedures, we noted the City does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

Recommendation

We recommended that the City adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the City undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

UPCOMING STANDARDS

1. **<u>GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS</u>**

   In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the City's financial statements for the year ended December 31, 2026.

2. **<u>GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS</u>**

   In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the City's financial statements for the year ended December 31, 2026.

CITY OF LAKE GENEVA, WISCONSIN

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

626 Geneva Street
Lake Geneva, Wisconsin 53147
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REQUIRED SUPPLEMENTARY INFORMATION - Continued

FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the City's independent auditing firm.

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INDEPENDENT AUDITOR'S REPORT

July 21, 2026

The Honorable Mayor
Members of the City Council
City of Lake Geneva, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva (the City), Wisconsin as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City'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 governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information 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 City, 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 City'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 City'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 City'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.

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.

City of Lake Geneva, Wisconsin
July 21, 2026

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lake Geneva, Wisconsin's basic financial statements. The other supplementary information and supplemental schedules are 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 and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Lake Geneva (the City), Wisconsin's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2025. Please read it in conjunction with the City's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The City's net position increased as a result of this year's operations. Net position of the governmental activities decreased by $318,580, or 0.9 percent and net position of business-type activities increased by $4,317,814, or 11.2 percent.

- During the year, government-wide revenues for the primary government totaled $35,320,325, while expenses totaled $31,321,091, resulting in an increase to net position of $3,999,234.

- The City's net position totaled $76,679,889 on December 31, 2025, which includes $45,044,939 net investment in capital assets, $8,798,006 subject to external restrictions, and $22,836,944 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.

- The General Fund reported an increase this year of $21,339 or 0.2 percent, resulting in ending fund balance of $10,062,098.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

The government-wide financial statements provide readers with a broad overview of the City's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the City's assets/deferred outflows and liabilities/ deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the City's property tax base and the condition of the City's infrastructure, is needed to assess the overall health of the City.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

USING THIS ANNUAL REPORT - Continued

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, health and human services, culture and recreation, and conservation and development. The business-type activities of the City include water utility and sewer utility.

The City includes one separate legal entity in its report. The Downtown Lake Geneva Business Improvement District is presented as a discretely presented component unit. Although legally separate, this “component unit” is important because the City is financially accountable for it. Financial information for the component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City maintains thirteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Parking Meters and Lots, Lakefront Operations, Debt Service, and Capital Improvements funds, which are considered major funds. Data from the other eight governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all of the governmental funds, except for the ARPA, Public Library Investment and Tax Collection Funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

USING THIS ANNUAL REPORT - Continued

Proprietary Funds

The City maintains one proprietary fund type: enterprise. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City utilizes enterprise funds to account for its waterworks and sewerage operations.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Utility and Sewer Utility funds, which are considered to be major funds of the City.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City’s own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City’s WRS obligations, other post-employment retirement benefit obligations, and budgetary comparison schedules for the General Fund and major special revenue funds. The combining statements referred to earlier in connection with nonmajor governmental funds is presented immediately following the required supplementary information on pensions.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the City, assets/deferred outflows exceeded liabilities/deferred inflows by $76,679,889.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Current Assets	$ 38,269,594	40,575,876	16,113,327	13,724,595	54,382,921	54,300,471
Capital Assets	35,709,209	34,679,827	28,013,468	26,101,154	63,722,677	60,780,981
Total Assets	73,978,803	75,255,703	44,126,795	39,825,749	118,105,598	115,081,452
Deferred Outflows	6,726,819	7,914,236	536,343	621,833	7,263,162	8,536,069
Total Assets/Deferred Outflows	80,705,622	83,169,939	44,663,138	40,447,582	125,368,760	123,617,521
Long-Term Liabilities	26,168,825	27,981,925	819,281	736,852	26,988,106	28,718,777
Other Liabilities	6,678,718	6,182,684	576,434	685,409	7,255,152	6,868,093
Total Liabilities	32,847,543	34,164,609	1,395,715	1,422,261	34,243,258	35,586,870
Deferred Inflows	14,138,796	14,967,467	306,817	382,529	14,445,613	15,349,996
Total Liabilities/Deferred Inflows	46,986,339	49,132,076	1,702,532	1,804,790	48,688,871	50,936,866
Net Position						
Net Investment in Capital Assets	17,031,471	16,634,214	28,013,468	26,101,154	45,044,939	42,735,368
Restricted	2,601,887	2,692,296	6,196,119	6,012,020	8,798,006	8,704,316
Unrestricted	14,085,925	14,711,353	8,751,019	6,529,618	22,836,944	21,240,971
Total Net Position	33,719,283	34,037,863	42,960,606	38,642,792	76,679,889	72,680,655

A large portion of the City's net position, $45,044,939 or 58.7 percent, reflects its investment in capital assets (for example, land, construction in progress, land improvements, buildings and improvements, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, $8,798,006 or 11.5 percent, of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining 29.8 percent, or $22,836,944, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues						
Charges for Services	$ 10,656,534	9,299,297	5,607,178	4,351,390	16,263,712	13,650,687
Operating Grants/Contributions	307,841	247,463	—	—	307,841	247,463
Capital Grants/Contributions	871,321	813,491	2,186,232	1,701,236	3,057,553	2,514,727
General Revenues						
Property Taxes	10,121,676	9,587,461	—	—	10,121,676	9,587,461
Other Taxes	2,529,421	2,330,447	—	—	2,529,421	2,330,447
State Shared Revenue	456,778	351,218	—	—	456,778	351,218
General Aid	247,619	41,648	—	—	247,619	41,648
Investment Income	1,162,915	1,339,634	562,665	642,449	1,725,580	1,982,083
Miscellaneous	610,145	843,610	—	—	610,145	843,610
Total Revenues	26,964,250	24,854,269	8,356,075	6,695,075	35,320,325	31,549,344
Expenses						
General Government	3,578,507	2,507,125	—	—	3,578,507	2,507,125
Public Safety	11,761,735	10,414,262	—	—	11,761,735	10,414,262
Public Works	5,554,151	5,184,924	—	—	5,554,151	5,184,924
Health and Human Services	882,005	1,205,854	—	—	882,005	1,205,854
Culture and Recreation	2,932,802	1,919,665	—	—	2,932,802	1,919,665
Conservation and Development	2,230,666	1,343,682	—	—	2,230,666	1,343,682
Interest on Long-Term Debt	660,648	556,262	—	—	660,648	556,262
Water Utility	—	—	1,760,295	1,525,099	1,760,295	1,525,099
Sewer Utility	—	—	1,960,282	1,911,692	1,960,282	1,911,692
Total Expenses	27,600,514	23,131,774	3,720,577	3,436,791	31,321,091	26,568,565
Change in Net Position Before Transfers	(636,264)	1,722,495	4,635,498	3,258,284	3,999,234	4,980,779
Transfers	317,684	305,158	(317,684)	(305,158)	—	—
Change in Net Position	(318,580)	2,027,653	4,317,814	2,953,126	3,999,234	4,980,779
Net Position - Beginning as Previously Reported	34,037,863	31,444,817	38,642,792	35,689,666	72,680,655	67,134,483
Restatement - Error Correction	—	565,393	—	—	—	565,393
Net Position - Beginning as Restated	34,037,863	32,010,210	38,642,792	35,689,666	72,680,655	67,699,876
Net Position - Ending	33,719,283	34,037,863	42,960,606	38,642,792	76,679,889	72,680,655

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the City’s governmental activities decreased by 0.9 percent ($33,719,283 in 2025 compared to a $34,037,863 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled $14,085,925 at December 31, 2025.

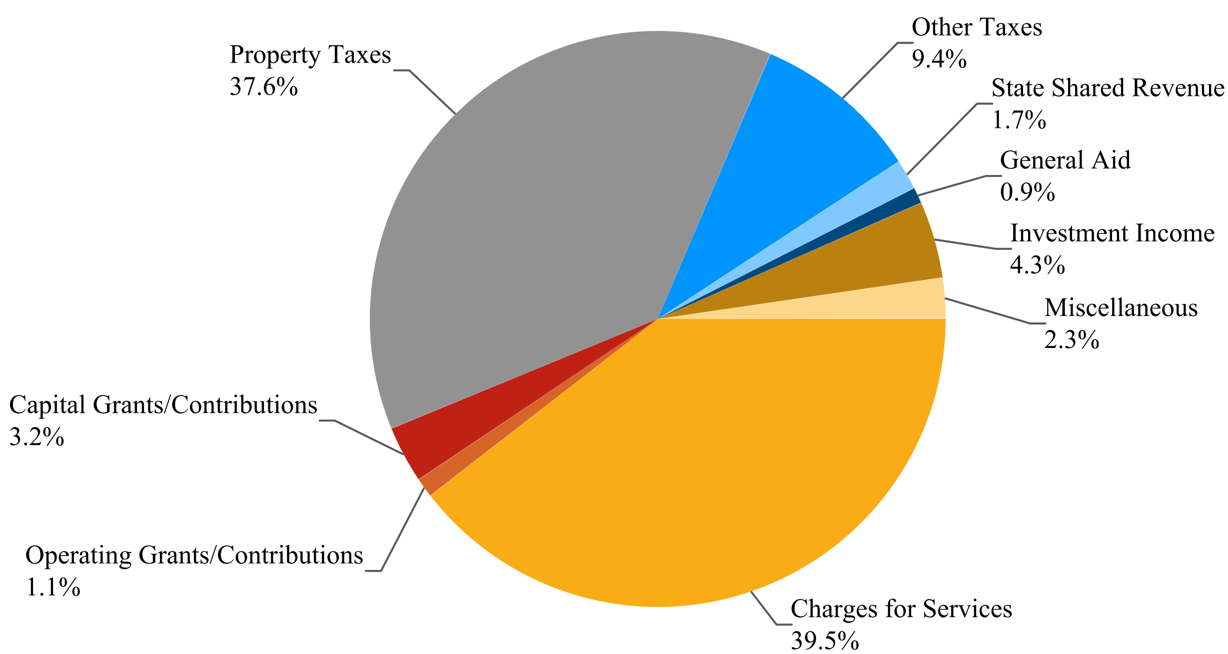
Net position of business-type activities increased by 11.2 percent ($42,960,606 in 2025 compared to $38,642,792 in 2024).

Governmental Activities

Revenues for governmental activities totaled $26,964,250, while the cost of all governmental functions totaled $27,600,514. This results in a deficit of $636,264 prior to transfers in of $317,684. In 2024, revenues of $24,854,269 exceeded expenses of $23,131,774, resulting in a surplus of $1,722,495 prior to transfers in of $305,158. The deficit in 2025 was primarily due to expenses increasing by $4,468,740, outpacing the $2,109,981 increase in revenues. While the City experienced higher revenues from charges for services which stem from higher EMS and fire services, expenses also increased significantly in all functions except for health and human services. The rise in expenses resulted from the hiring of an additional 5.5 employees, including three firefighters, a Park Director, a Parking Supervisor, and the transition of the Fire Department Administrative Assistant from part-time to full-time status.

The following table graphically depicts the major revenue sources of the City. It depicts very clearly the reliance of property taxes and charges for services to fund governmental activities. It also clearly identifies the less significant percentage the City receives from intergovernmental revenues.

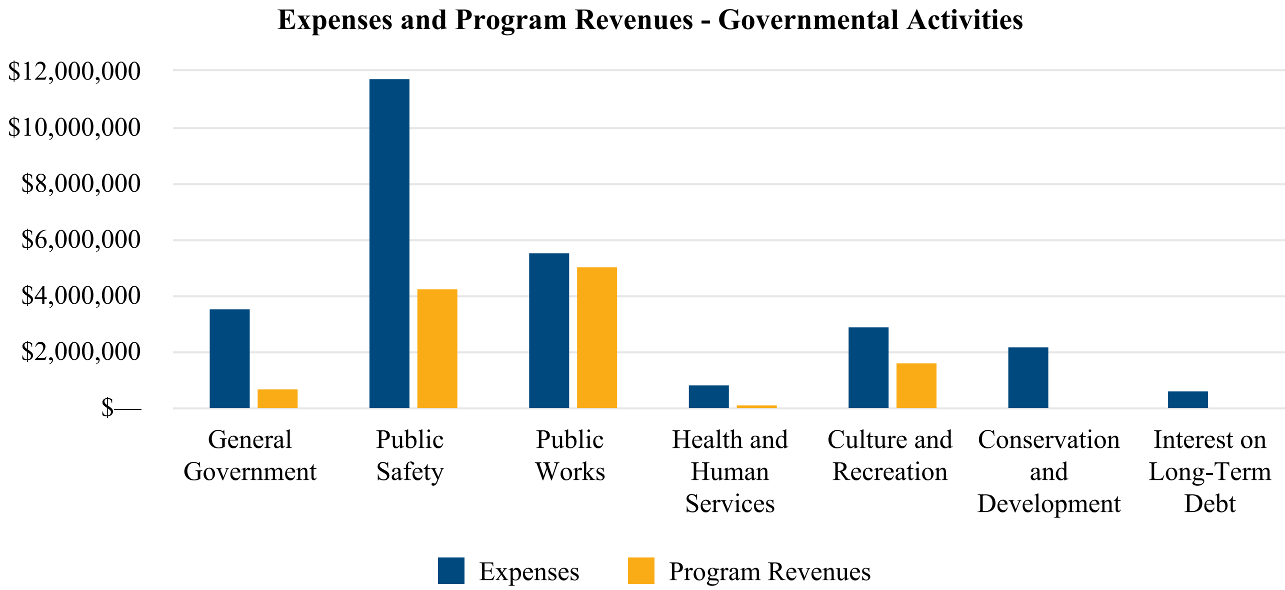
Revenue by Source - Governmental Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

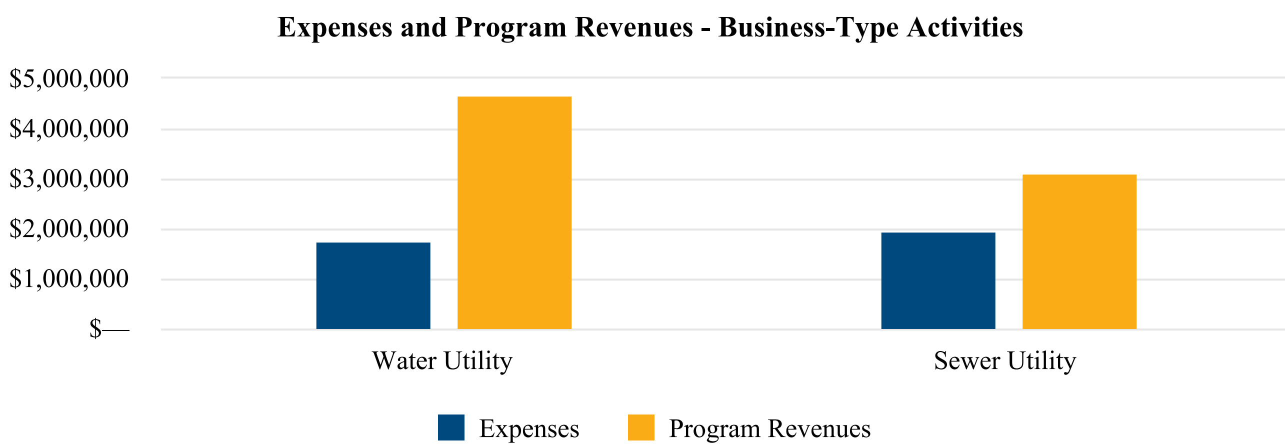
Governmental Activities - Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses exceed revenues.



Business-Type Activities

Business-Type activities posted total revenues of $8,356,075, while the cost of all business-type activities totaled $3,720,577. This results in a surplus of $4,635,498 prior to transfers out of $317,684. In 2024, revenues of $6,695,075 exceeded expenses of $3,436,791, resulting in a surplus of $3,258,284 prior to transfers out of $305,158. The operating surplus in 2025 is primarily due to an increase in charges for services of $1,357,237.



The above graph compares program revenues to expenses for utility operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City's governmental funds reported combining ending fund balances of $23,551,571, which is $2,885,883, or 10.9 percent, lower than last year's total of $26,437,454. Of the $23,551,571 total, $8,471,039, or approximately 36.0 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the City. At December 31, 2025, unassigned fund balance in the General Fund was $8,471,039, which represents 84.2 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 48.2 percent of total General Fund expenditures.

The General Fund reported an ending fund balance of $10,062,098, this is an increase of $21,339, or 0.2 percent, from the prior year. The increase is primarily due to an increase of $1,044,455 in charges for services through the fire department and smaller increases in various taxes collected.

The Parking Meters and Lots Fund reported an ending fund balance of $1,231,464, this is an increase of $74,999, or 6.5 percent, from the prior year. According to the City ordinance, each year the Parking Meters and Lots Fund must maintain a minimum change in fund balance of $75,000 before transferring any remaining funds to the General Fund.

The Lakefront Operations Fund reported an ending fund balance of $1,645,575, this is an increase of $82,641, or 5.3 percent, from the prior year. According to the City ordinance, each year the Lakefront Operations Fund must maintain a minimum change in fund balance of $75,000 before transferring any remaining funds to the General Fund.

The Debt Service Fund reported an ending fund balance of $141,733, this is a decrease of $211,763, or 59.9 percent, from the prior year. The decrease is due to an increase $744,079 of the debt obligations being met compared to the prior year.

The Capital Improvements Fund reported an ending fund balance of $5,047,320, this is a decrease of $2,225,370, or 30.6 percent, from the prior year. The decrease is due to the spending of previously issued bond proceeds for capital improvements.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City reports the Water Utility Fund and Sewer Utility Fund as major proprietary funds. The City intends to run the fund at a breakeven rate. Periodically, there will be an annual surplus or draw down due to timing of capital projects.

The Water Utility Fund reported an ending net position of $21,738,935, this is an increase of $2,838,876, or 15.0 percent, from the prior year. The increase is due to contributed capital and financial contributions from development of $1,309,924, and PFAS funding received of $1,212,800.

The Sewer Utility Fund reported an ending net position of $21,221,671, this is an increase of $1,478,938, or 7.5 percent, from the prior year. The increase is due to contributed capital and financial contributions from development of $876,308.

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund actual revenues for the year totaled $13,754,971, compared to budgeted revenues of $15,202,391. This is primarily due to miscellaneous income coming in $1,798,016 below budget for the fiscal year.

The General Fund actual expenditures for the year were $969,876 lower than budgeted ($17,575,633 actual compared to $18,545,509 budgeted). All expenditure categories were under budgeted projections except for conservation and development, which exceeded its budget due to staff departures and the completion of tasks by external consultants.

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business type activities as of December 31, 2025 was $63,722,677 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, building and improvements, machinery and equipment, and infrastructure.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 9,677,162	9,677,162	933,530	933,530	10,610,692	10,610,692
Construction in Progress	2,530,395	1,925,695	329,039	1,171,793	2,859,434	3,097,488
Land Improvements	665,045	567,662	4,763	8,451	669,808	576,113
Buildings and Improvements	8,366,832	8,805,710	3,799,290	3,876,123	12,166,122	12,681,833
Machinery and Equipment	5,214,328	4,692,320	5,594,698	5,851,652	10,809,026	10,543,972
Infrastructure	9,255,447	9,011,278	17,352,148	14,259,605	26,607,595	23,270,883
Totals	35,709,209	34,679,827	28,013,468	26,101,154	63,722,677	60,780,981

This year's major additions included:

Construction in Progress	$ 2,580,816
Land Improvements	134,295
Buildings and Improvements	240,559
Machinery and Equipment	1,818,913
Infrastructure	1,691,847
	6,466,430

Additional information on the City's capital assets can be found in Note 3 of this report.

DEBT ADMINISTRATION

At year-end, the City had total outstanding debt of $21,090,000 as compared to $23,220,000 the previous year, a decrease of 9.2 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Governmental Activities 2025	2024
General Obligation Bonds	$ 5,360,000	5,575,000
Notes Payable	15,730,000	17,645,000
Total	21,090,000	23,220,000

State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 5.0 percent of its total assessed valuation. The current debt limit for the City is $135,732,670.

Additional information on the City’s long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The City’s elected and appointed officials considered a variety of factors when setting the fiscal year 2026 budget. These included evaluating current and projected tax rates, assessing the fees that will be charged for various municipal services, and analyzing anticipated expenditures for the upcoming year. The City’s robust economy continues to be fueled by increased tourism, significant new development projects within the city limits, and a growing local business sector. As a result, the City is well-positioned to invest in infrastructure improvements, public safety initiatives, and community programs that benefit residents and visitors alike.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to City Administrator David De Angelis at 262.248.3673 or City Finance Director/Comptroller Laura Pisarcik at 262.248.3673.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Statement of Net Position
December 31, 2025

See Following Page

Statement of Net Position
December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Business Development District
ASSETS				
Current Assets				
Cash and Investments	$ 27,139,334	7,365,700	34,505,034	98,881
Restricted Cash	—	6,573,087	6,573,087	—
Receivables - Net of Allowances				
Taxes	7,392,533	919,257	8,311,790	283,372
Delinquent Taxes	450	—	450	—
Accounts	2,136,949	—	2,136,949	10,298
Leases	1,951,255	—	1,951,255	—
Special Assessments	147,413	348,490	495,903	—
Internal Balances	(800,538)	800,538	—	—
Inventory/Prepaids	302,198	106,255	408,453	—
Total Current Assets	38,269,594	16,113,327	54,382,921	392,551
Noncurrent Assets				
Capital Assets				
Nondepreciable	12,207,557	1,262,569	13,470,126	—
Depreciable	134,037,644	54,404,088	188,441,732	—
Accumulated Depreciation	(110,535,992)	(27,653,189)	(138,189,181)	—
Total Noncurrent Assets	35,709,209	28,013,468	63,722,677	—
Total Assets	73,978,803	44,126,795	118,105,598	392,551
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - WRS	5,676,492	411,315	6,087,807	—
Deferred Items - LRLIF	261,245	15,495	276,740	—
Deferred Items - RBP	789,082	109,533	898,615	—
Total Deferred Outflows of Resources	6,726,819	536,343	7,263,162	—
Total Assets and Deferred Outflows of Resources	80,705,622	44,663,138	125,368,760	392,551

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

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Business Development District
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 1,419,021	57,656	1,476,677	—
Accrued Payroll	686,850	47,003	733,853	—
Deposits Payable	88,900	19,900	108,800	—
Other Payables	4,311	—	4,311	—
Accrued Interest Payable	298,321	—	298,321	—
Unearned Revenues	1,622,427	409,594	2,032,021	—
Current Portion of Long-Term Liabilities	2,558,888	42,281	2,601,169	—
Total Current Liabilities	6,678,718	576,434	7,255,152	—
Noncurrent Liabilities				
Compensated Absences Payable	459,614	83,623	543,237	—
Net Pension Liability - WRS	936,995	67,894	1,004,889	—
Net OPEB Liability - LRLIF	534,162	31,683	565,845	—
Total OPEB Liability - RBP	4,582,356	636,081	5,218,437	—
General Obligation Bonds Payable - Net	5,259,570	—	5,259,570	—
Notes Payable	14,396,128	—	14,396,128	—
Total Noncurrent Liabilities	26,168,825	819,281	26,988,106	—
Total Liabilities	32,847,543	1,395,715	34,243,258	—
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	10,378,170	—	10,378,170	283,372
Deferred Items - WRS	2,817,767	204,173	3,021,940	—
Deferred Items - LRLIF	355,173	21,067	376,240	—
Deferred Items - RBP	587,686	81,577	669,263	—
Total Deferred Inflows of Resources	14,138,796	306,817	14,445,613	283,372
Total Liabilities and Deferred Inflows of Resources	46,986,339	1,702,532	48,688,871	283,372
NET POSITION				
Net Investment in Capital Assets	17,031,471	28,013,468	45,044,939	—
Restricted				
Public Library	1,068,349	—	1,068,349	—
Tourism Commission	756,863	—	756,863	—
Impact Fees	776,675	—	776,675	—
Equipment Replacement	—	2,765,707	2,765,707	—
Impact Fees	—	3,430,412	3,430,412	—
Unrestricted	14,085,925	8,751,019	22,836,944	109,179
Total Net Position	33,719,283	42,960,606	76,679,889	109,179

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

Statement of Activities
For the Fiscal Year Ended December 31, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	$ 3,578,507	508,751	213,807	—
Public Safety	11,761,735	4,264,173	9,280	—
Public Works	5,554,151	4,191,033	29,204	871,321
Health and Human Services	882,005	111,650	—	—
Culture and Recreation	2,932,802	1,580,927	55,550	—
Conservation and Development	2,230,666	—	—	—
Interest on Long-Term Debt	660,648	—	—	—
Total Governmental Activities	27,600,514	10,656,534	307,841	871,321
Business-Type Activities				
Water Utility	1,760,295	3,378,376	—	1,309,924
Sewer Utility	1,960,282	2,228,802	—	876,308
Total Business-Type Activities	3,720,577	5,607,178	—	2,186,232
Total Primary Government	31,321,091	16,263,712	307,841	3,057,553
Component Unit				
Business Improvement District	380,719	—	119,722	—

General Revenues
Taxes
Property Tax
Room Tax
Other Taxes
Intergovernmental - Unrestricted
State Shared Revenue
General Grants
Investment Income
Miscellaneous
Transfers - Internal Activity

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Totals	Business Improvement District
(2,855,949)	—	(2,855,949)	—
(7,488,282)	—	(7,488,282)	—
(462,593)	—	(462,593)	—
(770,355)	—	(770,355)	—
(1,296,325)	—	(1,296,325)	—
(2,230,666)	—	(2,230,666)	—
(660,648)	—	(660,648)	—
(15,764,818)	—	(15,764,818)	—
—	2,928,005	2,928,005	—
—	1,144,828	1,144,828	—
—	4,072,833	4,072,833	—
(15,764,818)	4,072,833	(11,691,985)	—
—	—	—	(260,997)
10,121,676	—	10,121,676	283,372
2,472,928	—	2,472,928	—
56,493	—	56,493	—
456,778	—	456,778	—
247,619	—	247,619	—
1,162,915	562,665	1,725,580	4,097
610,145	—	610,145	—
317,684	(317,684)	—	—
15,446,238	244,981	15,691,219	287,469
(318,580)	4,317,814	3,999,234	26,472
34,037,863	38,642,792	72,680,655	82,707
33,719,283	42,960,606	76,679,889	109,179

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

Balance Sheet - Governmental Funds
December 31, 2025

	General
ASSETS	
Cash and Investments	$ 11,688,518
Receivables - Net of Allowances	
Taxes	4,555,196
Delinquent Taxes	450
Accounts	2,133,261
Leases	—
Special Assessments	147,413
Due from Other Funds	377,861
Prepaids	300,186
Total Assets	19,202,885
LIABILITIES	
Accounts Payable	415,729
Accrued Payroll	674,426
Deposits Payable	3,000
Other Payables	4,311
Unearned Revenues	—
Due to Other Funds	1,178,399
Total Liabilities	2,275,865
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	6,346,578
Other	518,344
Total Deferred Inflows of Resources	6,864,922
Total Liabilities and Deferred Inflows of Resources	9,140,787
FUND BALANCES	
Nonspendable	300,636
Restricted	—
Assigned	1,290,423
Unassigned	8,471,039
Total Fund Balances	10,062,098
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	19,202,885

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

Special Revenue			Capital Projects		
Parking Meters and Lots	Lakefront Operations	Debt Service	Capital Improvements	Nonmajor	Totals
1,279,344	1,428,307	947,855	5,623,473	6,171,837	27,139,334
—	—	1,937,470	—	899,867	7,392,533
—	—	—	—	—	450
—	3,688	—	—	—	2,136,949
—	1,951,255	—	—	—	1,951,255
—	—	—	—	—	147,413
—	—	—	—	—	377,861
—	—	—	—	2,012	302,198
1,279,344	3,383,250	2,885,325	5,623,473	7,073,716	39,447,993
45,283	60,561	—	576,153	321,295	1,419,021
2,597	1,292	—	—	—	678,315
—	85,900	—	—	—	88,900
—	—	—	—	8,535	12,846
—	1,589,922	—	—	32,505	1,622,427
—	—	—	—	—	1,178,399
47,880	1,737,675	—	576,153	362,335	4,999,908
—	—	2,743,592	—	1,288,000	10,378,170
—	—	—	—	—	518,344
—	—	2,743,592	—	1,288,000	10,896,514
47,880	1,737,675	2,743,592	576,153	1,650,335	15,896,422
—	—	—	—	1,137,952	1,438,588
—	—	141,733	3,895,253	2,601,887	6,638,873
1,231,464	1,645,575	—	1,152,067	1,683,542	7,003,071
—	—	—	—	—	8,471,039
1,231,464	1,645,575	141,733	5,047,320	5,423,381	23,551,571
1,279,344	3,383,250	2,885,325	5,623,473	7,073,716	39,447,993

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

CITY OF LAKE GENEVA, WISCONSIN

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities
December 31, 2025

Total Governmental Fund Balances	$ 23,551,571
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	35,709,209
Revenue that is deferred in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.	518,344
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - WRS	2,858,725
Deferred Items - LRLIF	(93,928)
Deferred Items - RBP	201,396
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(574,517)
Net Pension Liability - WRS	(936,995)
Net OPEB Liability - LRLIF	(534,162)
Total OPEB Liability - RBP	(4,736,341)
General Obligation Bonds Payable	(5,360,000)
Notes Payable	(15,730,000)
Unamortized Bond Premium	(855,698)
Accrued Interest Payable	(298,321)
Net Position of Governmental Activities	33,719,283

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

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025

See Following Page

CITY OF LAKE GENEVA, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025

	General
Revenues	
Taxes	$ 6,924,714
Intergovernmental	1,610,390
Licenses and Permits	845,377
Charges for Services	3,724,809
Fines and Forfeitures	231,886
Investment Income	311,883
Miscellaneous	105,912
Total Revenues	13,754,971
Expenditures	
General Government	2,729,406
Public Safety	11,162,270
Public Works	2,976,762
Health and Human Services	564,299
Culture and Recreation	—
Conservation and Development	142,896
Capital Outlay	—
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	17,575,633
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,820,662)
Other Financing Sources (Uses)	
Disposal of Capital Assets	—
Transfers In	4,106,154
Transfers Out	(264,153)
	3,842,001
Net Change in Fund Balances	21,339
Fund Balances - Beginning	10,040,759
Fund Balances - Ending	10,062,098

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

Special Revenue: Parking Meters and Lots	Special Revenue: Lakefront Operations	Debt Service	Capital Projects: Capital Improvements	Nonmajor	Totals
—	—	2,710,387	—	3,015,996	12,651,097
—	25,550	—	—	247,619	1,883,559
—	—	—	—	290,573	1,135,950
3,886,445	1,182,637	—	—	483,255	9,277,146
—	—	—	—	11,552	243,438
119,134	74,337	26,411	306,339	324,811	1,162,915
—	402,894	—	—	101,339	610,145
4,005,579	1,685,418	2,736,798	306,339	4,475,145	26,964,250
—	—	—	—	—	2,729,406
—	—	—	—	—	11,162,270
810,171	—	—	—	—	3,786,933
—	—	—	—	311,100	875,399
—	919,716	—	—	1,401,859	2,321,575
—	—	—	—	2,087,770	2,230,666
—	—	—	2,546,709	1,699,303	4,246,012
—	—	2,130,000	—	—	2,130,000
—	—	818,561	—	—	818,561
810,171	919,716	2,948,561	2,546,709	5,500,032	30,300,822
3,195,408	765,702	(211,763)	(2,240,370)	(1,024,887)	(3,336,572)
—	—	—	—	133,005	133,005
—	—	—	15,000	286,467	4,407,621
(3,120,409)	(683,061)	—	—	(22,314)	(4,089,937)
(3,120,409)	(683,061)	—	15,000	397,158	450,689
74,999	82,641	(211,763)	(2,225,370)	(627,729)	(2,885,883)
1,156,465	1,562,934	353,496	7,272,690	6,051,110	26,437,454
1,231,464	1,645,575	141,733	5,047,320	5,423,381	23,551,571

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds	$ (2,885,883)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	3,357,506
Depreciation Expense	(2,325,984)
Disposals - Cost	(466,292)
Disposals - Accumulated Depreciation	464,152
Some revenues not collected as of the year end are not considered available revenues in the governmental funds. These are the amounts that were not considered available in the current year.	(43,603)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - WRS	73,397
Change in Deferred Items - LRLIF	(95,095)
Change in Deferred Items - RBP	(80,522)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences Payable	(220,361)
Change in Net Pension Liability - WRS	(206,326)
Change in Net OPEB Liability - LRLIF	47,331
Change in Total OPEB Liability - RBP	(224,813)
Retirement of Debt	2,130,000
Amortization of Bond Premium	73,985
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	83,928
Changes in Net Position of Governmental Activities	(318,580)

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

Statement of Net Position - Proprietary Funds
December 31, 2025

See Following Page

CITY OF LAKE GENEVA, WISCONSIN

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.

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.

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.

Statement of Fiduciary Net Position
December 31, 2025

	Custodial Tax Collection
ASSETS	
Cash and Cash Equivalents	$ 7,780,102
Receivables	
Taxes	19,141,335
Total Assets	26,921,437
LIABILITIES	
Due to Other Governments	26,921,437
NET POSITION	
Net Position Restricted for Individuals, Organizations, and Other Governments	—

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

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2025

	Custodial Tax Collection
Additions	
Collection of Property Tax	$ 15,620,667
Deductions	
Distributions to Other Governments	15,620,667
Change in Fiduciary Net Position	—
Net Position Restricted for Individuals, Organizations, and Other Governments	
Beginning	—
Ending	—

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Lake Geneva, Wisconsin (the City), is a municipal corporation represented by eight Alderman and a Mayor. There are four Aldermanic Districts and two representatives per district. The City is managed by a full time City Administrator and has an elected Attorney and Judge. The City's major operations include public safety, public works, health and human services, culture and recreation, conservation and development, waterworks and sewerage services, and general administrative services.

The government-wide financial statements have been prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the City's accounting policies established in GAAP and used by the City 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 City and there is one discretely component units to include in the reporting entity.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 and GASB Statement No. 84 but do not meet the criteria for blending.

Downtown Lake Geneva Business Improvement District

The Downtown Lake Geneva Business Improvement District (the District), created under the provisions of Wisconsin Statute Section 66.1109, is a discretely presented component unit with a separate eight member board of directors. The District's nomination of the board of directors must be approved by the Common Council. The purpose of the District is to allow businesses within the District's boundaries to develop, manage, and promote the District and to establish an assessment method to finance these activities. The District has its own independent budgetary authority and borrowing capabilities. However, the City can impose its will on the District. The District's financial information is presented for the fiscal year ended December 31, 2025. Separate financial statements for the District can be obtained from its office at 626 Geneva Street, Lake Geneva, Wisconsin 53147.

BASIS OF PRESENTATION

Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's general government, public safety, public works, health and human services, culture and recreation, and conservation and development services are classified as governmental activities. The City's water utility and sewer utility services are classified as business-type activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The City's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (general government, public safety, public works, etc.) The functions are supported by general government revenues (property taxes, room taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, room taxes, intergovernmental revenues, investment income, etc.).

The City does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City may electively add funds, as major funds, which either have debt outstanding or a specific or community focus. The nonmajor funds are combined in a single column in the fund financial statements. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
>
> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the City:

Governmental Funds

The focus of the governmental funds’ measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Parking Meters and Lots Fund is a major fund and is used to account for collections through parking meters and parking violations, to support wages for monitoring operations and providing resources to support City operations. The Lakefront Operations Fund is a major fund and is used to account for collections through lakefront rents and fees, to support wages for monitoring operations and providing resources to support City operations. Additionally, the City maintains five nonmajor special revenue funds.

Debt Service Fund is used to for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Debt Service Fund is a major fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Improvements Fund is a major fund and is used to account for the design, construction, renovation, and equipping of the City's buildings and other related projects such as acquisition of land and/or land improvements or certain infrastructure projects. Additionally, the City maintains one nonmajor capital projects fund.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs, that is, for the benefit of the government or its citizenry. The City maintains two nonmajor permanent funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City:

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The City maintains two major enterprise funds. The Water Utility Fund accounts for the City's operation and maintenance of the water distribution system for residents, business entities, and public authorities of the City. The Sewer Utility Fund accounts for the City's operation and maintenance of the wastewater treatment and disposal system for residents, business entities and public authorities of the City.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Custodial Funds are used to account for assets held by the City in a purely custodial capacity. The Tax Collection Fund is used to account for the temporary placeholder for property taxes that will be distributed to governments entities.

The City's fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the City, these funds are not incorporated into the government-wide statements.

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.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/ deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

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

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities 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.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, room taxes, licenses, permits, investment revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and custodial funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

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 City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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 City 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.

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.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

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 for governmental activities include property taxes, accounts, and leases. Business-type activities report utility charges as their major receivables.

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 prepaids are recorded as expenditures when consumed rather than when purchased.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/ FUND BALANCE - 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.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. 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. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

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

> Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Net Position - Continued

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.”

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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 modified accrual basis of account, the same basis of accounting for each fund as described in Note 1 to the financial statements. Budgets were adopted for all funds, except the ARPA, Public Library Investment and Tax Collection Funds.

Budgets are adopted at the functional level of expenditure. The budgeted amounts presented include any amendments made. The City 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.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Public Library	$ 26,254
Tourism Commission	915,943

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the City's funds.

Permitted Deposits and Investments - Statutes authorize the City 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 City's deposits for governmental and business-type activities totaled $6,678,080 and the bank balances totaled $6,773,415.

Investments. At year-end, the City has the following investments:

			Investment Maturities (in Years)			
Investment Type		Fair Value	Less Than 1	1-5	6-10	More Than 10
Municipal Bonds	$	6,867,971	6,808,517	20,152	—	39,302
LGIP		27,532,070	27,532,070	—	—	—
Totals		34,400,041	34,340,587	20,152	—	39,302

The City has the following recurring fair value measurements as of year-end:

- Municipal Bonds of $6,867,971 are valued using the matrix pricing model (Level 2 inputs)
- LGIP of $27,532,070 is measured using the net asset value (NAV) per share as determined by the pool.

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City is limited to investing in security instruments authorized under State Statute. At year-end, the City’s investments in municipal bonds were rated AAAf by Standard and Poor's and LGIP were 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 City’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 City’s deposits up to $400,000 per public depository. The City's deposits must be fully collateralized with US Government backed securities or securities held in the City's name. Consideration may be given to FDIC insurance ($4250,000) and the State appropriation (Stats 20.144 (1) (a) and 34.08) ($400,000). At year-end, $3,455,750 of the bank balance of deposits was not 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 City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The City’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 City’s investment in a single issuer. The City will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 25% of the City's total investment portfolio in any particular fund shall be invested in a single security type with a single financial institution. The percentage held at the LGIP may be as high as 90%. At year-end, the City 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).

PROPERTY TAXES

Property taxes for 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about January 31, and July 31. The County collects such taxes and remits them periodically.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 9,677,162	—	—	9,677,162
Construction in Progress	1,925,695	1,911,094	1,306,394	2,530,395
	11,602,857	1,911,094	1,306,394	12,207,557
Depreciable Capital Assets				
Land Improvements	883,965	134,295	—	1,018,260
Buildings and Improvements	20,752,028	133,665	—	20,885,693
Machinery and Equipment	18,651,197	1,642,997	466,292	19,827,902
Infrastructure	91,463,940	841,849	—	92,305,789
	131,751,130	2,752,806	466,292	134,037,644
Less Accumulated Depreciation				
Land Improvements	316,303	36,912	—	353,215
Buildings and Improvements	11,946,318	572,543	—	12,518,861
Machinery and Equipment	13,958,877	1,118,849	464,152	14,613,574
Infrastructure	82,452,662	597,680	—	83,050,342
	108,674,160	2,325,984	464,152	110,535,992
Total Net Depreciable Capital Assets	23,076,970	426,822	2,140	23,501,652
Total Net Capital Assets	34,679,827	2,337,916	1,308,534	35,709,209

Depreciation expense was charged to governmental activities as follows:

General Government	$ 229,974
Public Safety	599,465
Health and Human Services	6,606
Public Works	878,712
Culture and Recreation	611,227
	2,325,984

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 933,530	—	—	933,530
Construction in Progress	1,171,793	669,722	1,512,476	329,039
	2,105,323	669,722	1,512,476	1,262,569
Depreciable Capital Assets				
Land Improvements	36,877	—	—	36,877
Buildings and Improvements	9,088,913	106,894	—	9,195,807
Machinery and Equipment	12,047,763	175,916	12,950	12,210,729
Infrastructure	29,328,167	3,668,868	36,360	32,960,675
	50,501,720	3,951,678	49,310	54,404,088
Less Accumulated Depreciation				
Land Improvements	28,426	3,688	—	32,114
Buildings and Improvements	5,212,790	183,727	—	5,396,517
Machinery and Equipment	6,196,111	432,870	12,950	6,616,031
Infrastructure	15,068,562	575,493	35,528	15,608,527
	26,505,889	1,195,778	48,478	27,653,189
Total Net Depreciable Capital Assets	23,995,831	2,755,900	832	26,750,899
Total Net Capital Assets	26,101,154	3,425,622	1,513,308	28,013,468

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 - Continued

LEASES RECEIVABLE

The City has entered into various right-to-use lease agreements as lessor for airport hangars and space rentals. The City used an incremental borrowing rate of 3.00% to 3.50% as the interest rate for these right-to-use asset agreements. The City leases their airport hangars and space for various terms under long-term, noncancellable lease agreements. The leases expire at various dates through 2040. The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities Principal	Governmental Activities Interest
2026	$ 225,150	67,813
2027	241,164	59,916
2028	129,743	51,457
2029	146,826	46,811
2030	154,495	41,650
2031 - 2035	609,574	159,156
2036 - 2040	444,303	35,697
	1,951,255	462,500

During the fiscal year, the City has recognized $292,963 of lease revenue. There were no variable or other payments not previously included in the measurement of the leases receivable recognized in the current year.

INTERFUND TRANSFERS

Interfund transfers for the fiscal year consisted of the following:

Transfer In	Transfer Out	Amount	
General	Lakefront Operations	$ 683,061	(1)
General	Parking Meters and Lots	3,105,409	(1)
General	Water Utility	306,362	(1)
General	Sewer Utility	11,322	(1)
Capital Improvements	Parking Meters and Lots	15,000	(1)
Nonmajor Governmental	General	264,153	(2)
Nonmajor Governmental	Nonmajor Governmental	22,314	(1)
		4,407,621	

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS - Continued

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations

INTERFUND BALANCES

Interfund balances were due to repay utility tax equivalent that was paid in the subsequent year by the General Fund. Interfund balances for the fiscal year consisted of the following:

Receivable Fund	Payable Fund	Amount
General	Water Utility	$ 377,861
Water Utility	General	1,178,399
		1,556,260

LONG-TERM OBLIGATIONS

General Obligation Bonds

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
$6,075,000 General Obligation Bonds of 2022A, due in annual installments of $205,000 to $415,000, plus interest at 4.00% - 5.00% through maturity on February 1, 2042	$ 5,575,000	—	215,000	5,360,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Notes Payable

The City enters into notes payable to provide funds for acquisition of capital assets. Notes payable have been issued for governmental activities. Notes payable are direct obligations and pledge the full faith and credit of the City. Notes payable currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
$3,500,000 Promissory Notes of 2017, due in quarterly installments of $175,000 including interest at 2.337% through maturity on April 1, 2027.	$ 1,750,000	—	700,000	1,050,000
$2,330,000 Promissory Notes of 2021A, due in annual installments of $150,000 to $275,000, plus interest at 0.25% - 1.40% through maturity on February 1, 2031.	1,765,000	—	230,000	1,535,000
$7,040,000 Promissory Notes of 2021B, due in annual installments of $410,000 to $820,000, plus interest at 1.00% - 2.00% through maturity on February 1, 2031.	5,285,000	—	725,000	4,560,000
$8,845,000 Promissory Notes of 2024, due in annual installments of $260,000 to $505,000, plus interest at 4.00% - 5.00% through maturity on February 1, 2044	8,845,000	—	260,000	8,585,000
	17,645,000	—	1,915,000	15,730,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Long-Term Liabilities Activity

Type of Debt		Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities						
Compensated Absences	$	354,156	220,361	—	574,517	114,903
Net Pension Liability - WRS		730,669	206,326	—	936,995	—
Net OPEB Liability - LRLIF		581,493	—	47,331	534,162	—
Total OPEB Liability - RBP		4,511,528	224,813	—	4,736,341	153,985
General Obligation Bonds Payable		5,575,000	—	215,000	5,360,000	225,000
Plus: Unamortized Premium		131,897	—	7,327	124,570	—
Notes Payable		17,645,000	—	1,915,000	15,730,000	2,065,000
Plus: Unamortized Premium		797,786	—	66,658	731,128	—
		30,327,529	651,500	2,251,316	28,727,713	2,558,888
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 governmental activities, payments on the net pension liability and the net/total OPEB liabilities are being expended by the General Fund. The general obligation bonds payable and the notes payable are being expended by the Debt Service Fund.

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.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

	Governmental Activities			
	General Obligation Bonds Payable		Notes Payable	
Fiscal Year	Principal	Interest	Principal	Interest
2026	$ 225,000	221,763	2,065,000	597,787
2027	230,000	210,388	1,740,000	443,009
2028	240,000	198,638	1,410,000	380,950
2029	250,000	186,388	1,470,000	345,262
2030	250,000	173,888	1,580,000	310,875
2031	275,000	162,138	1,615,000	273,675
2032	275,000	151,138	550,000	240,900
2033	300,000	139,638	570,000	212,900
2034	305,000	127,538	600,000	183,650
2035	320,000	115,038	345,000	160,025
2036	335,000	101,938	365,000	144,100
2037	355,000	88,138	370,000	129,400
2038	370,000	73,638	380,000	114,400
2039	390,000	58,438	390,000	99,000
2040	410,000	42,438	395,000	83,300
2041	415,000	25,678	410,000	67,200
2042	415,000	8,551	475,000	49,500
2043	—	—	495,000	30,100
2044	—	—	505,000	10,100
Totals	5,360,000	2,085,374	15,730,000	3,876,133

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Legal Debt Margin

The Wisconsin Statutes restrict the City's general obligation debt to 5% of the equalized value of all property in the City. This amount is compared below with the outstanding debt on December 31, 2025.

Equalized Value - 2025	$ 2,714,653,400
Bonded Debt Limit - 5.00% of Equalized Value	135,732,670
Amount of Debt Applicable to Limit	21,090,000
Legal Debt Margin	114,642,670

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, City Council; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by City Council' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the City Council itself or b) a body or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes. The City's highest level of decision-making authority is the City Council, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The City's policy manual states that the General Fund should maintain a minimum fund balance equal to 25% of budgeted operating expenditures.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

		Special Revenue			Capital Projects		
	General	Parking Meters and Lots	Lakefront Operations	Debt Service	Capital Improvements	Nonmajor	Totals
Fund Balances							
Nonspendable							
Delinquent Taxes	$ 450	—	—	—	—	—	450
Cemetery Perpetual Care	—	—	—	—	—	957,442	957,442
Library Endowment	—	—	—	—	—	180,510	180,510
Prepaids	300,186	—	—	—	—	—	300,186
	300,636	—	—	—	—	1,137,952	1,438,588
Restricted							
Public Library	—	—	—	—	—	1,068,349	1,068,349
Tourism Commission	—	—	—	—	—	756,863	756,863
Impact Fees	—	—	—	—	—	776,675	776,675
Debt Service	—	—	—	141,733	—	—	141,733
Capital Projects	—	—	—	—	3,895,253	—	3,895,253
	—	—	—	141,733	3,895,253	2,601,887	6,638,873
Assigned							
Fire Department	303,604	—	—	—	—	—	303,604
Police Department	98,340	—	—	—	—	—	98,340
Parks	33,568	—	—	—	—	—	33,568
Ambulance	31,220	—	—	—	—	—	31,220
Historical Preservation	1,767	—	—	—	—	—	1,767
Avian Committee	6,404	—	—	—	—	—	6,404
Carryforwards	307,979	—	—	—	—	—	307,979
Post-Employment	507,541	—	—	—	—	—	507,541
Parking Meters and Lots	—	1,231,464	—	—	—	—	1,231,464
Lakefront Operations	—	—	1,645,575	—	—	—	1,645,575
Cemetery Operations	—	—	—	—	—	136,033	136,033
COVID Expenditures	—	—	—	—	—	417	417
Capital Improvements	—	—	—	—	1,152,067	—	1,152,067
Equipment Replacement	—	—	—	—	—	1,547,092	1,547,092
	1,290,423	1,231,464	1,645,575	—	1,152,067	1,683,542	7,003,071
Unassigned	8,471,039	—	—	—	—	—	8,471,039
Total Fund Balances	10,062,098	1,231,464	1,645,575	141,733	5,047,320	5,423,381	23,551,571

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

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

Governmental Activities		
Capital Assets - Net of Accumulated Depreciation	$	35,709,209
Plus: Unspent Bond Proceeds		3,895,253
Less Capital Related Debt:		
Capital Related Accounts Payable		(627,293)
General Obligation Bonds Payable		(5,360,000)
Notes Payable		(15,730,000)
Unamortized Premium		(855,698)
Net Investment in Capital Assets		17,031,471
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 City 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 City’s employees. The City 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 City 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 City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City'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 City 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.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

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.

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 WRS recognized $1,141,921 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 City reported a net pension liability of $1,004,889 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 City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the City’s proportion was 0.06115573%, which was an increase of 0.00843832% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the City recognized pension expense of $1,285,022.

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	$ 3,120,732	(2,932,510)	188,222
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,526,984	—	1,526,984
Changes of Assumptions	298,170	—	298,170
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	—	(89,430)	(89,430)
Total Pension Expense to be Recognized in Future Periods	4,945,886	(3,021,940)	1,923,946
Pension Contributions Made Subsequent to the Measurement Date	1,141,921	—	1,141,921
Total Deferred Amounts Related to Pensions	6,087,807	(3,021,940)	3,065,867

$1,141,921 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	$ 570,274
2027	2,055,353
2028	(533,636)
2029	(168,045)
2030	—
Thereafter	—
Total	1,923,946

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

The following presents the City's proportionate share of the net pension liability calculated using the discount rate, as well as what the City'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%)
City's Proportionate Share of the Net Pension Liability/(Asset)	$ 9,427,179	1,004,889	(4,978,904)

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 District 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/Total OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Local Retiree Life Insurance Fund	$ 54,140	565,845	276,740	376,240
Retiree Benefit Plan	559,826	5,393,797	898,615	669,263
	613,966	5,959,642	1,175,355	1,045,503

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 $988 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 City reported a liability of $565,845 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 City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the City's proportion was 0.14463400%, which was an increase of 0.01130000% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the City recognized OPEB expense of $54,140.

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 City 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
Differences Between Expected and Actual Experience	$ —	(58,869)	(58,869)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	7,771	—	7,771
Changes of Assumptions	138,842	(317,371)	(178,529)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,139	—	129,139
Total OPEB Expense to be Recognized in Future Periods	275,752	(376,240)	(100,488)
OPEB Contributions Made Subsequent to the Measurement Date	988	—	988
Total Deferred Amounts Related to OPEB	276,740	(376,240)	(99,500)

$988 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	$ 8,826
2027	(18,670)
2028	(40,315)
2029	(40,822)
2030	2,469
Thereafter	(11,976)
Total	(100,488)

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.

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

The following presents the City's proportionate share of the net pension liability calculated using the discount rate, as well as what the City's proportionate share of the net pension 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%)
City's Proportionate Share of the Net OPEB Liability	$ 756,332	565,845	419,059

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Benefit Plan

General Information about the Retiree Benefit Plan

Plan Description. The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the City. RBP is a single-employer defined benefit OPEB plan administered by the City. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Council. 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. For police exempt employees at least age 55 with a minimum of 20 years of service and retirees under WRS the City will pay the full amount (100%) of the single health insurance premiums or will contribute 60% of the family health insurance premiums on behalf of the reitree until eligible for Medicare. For police union employees at least age 54 with a minimum of 20 years of service and eligible for WRS or at least age 53 with a minimum of 25 years of service and eligible for WRS, the City will pay the full amount (100%) of the single or will contribute 60% of the family health insurance premiums (City pays 40% if retiree is age 53 - goes to 60% once retiree reaches age 54) on behalf of the retiree until eligible for Medicare. Should the employee choose to retire at age 52, the retiree will be responsible for the full health premium amounts until they reach age 53. In no event will the City's premium contributions commence prior to reaching the age of 53.

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.

Total OPEB Liability

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

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Total OPEB Liability - Continued

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	$ 5,098,581
Changes for the Year:	
Service Cost	333,268
Interest on the Total OPEB Liability	221,563
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(6,376)
Changes of Assumptions or Other Inputs	(77,879)
Benefit Payments	(175,360)
Other Changes	—
Net Changes	295,216
Balance at December 31, 2025	5,393,797

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	$ 5,990,536	5,393,797	4,854,704

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	$ 4,680,610	5,393,797	6,248,791

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

For the year ended December 31, 2025, the City recognized OPEB expense of $559,826. At December 31, 2025, the City 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	$ 477,201	(95,885)	381,316
Change in Assumptions	421,414	(573,378)	(151,964)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	898,615	(669,263)	229,352

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	$ 4,995
2027	4,995
2028	4,995
2029	4,995
2030	4,995
Thereafter	204,377
Total	229,352

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 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
- Budgetary Comparison Schedules
  - General Fund
  - Major Special Revenue Funds

Notes to the Required Supplementary Information

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

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	$ 369,360	$ 369,360	$ —	$ 4,850,466	7.61%
2017	401,833	401,833	—	5,231,345	7.68%
2018	435,752	435,752	—	5,349,498	8.15%
2019	437,175	437,175	—	5,657,922	7.73%
2020	502,139	502,139	—	5,960,234	8.42%
2021	529,086	529,086	—	6,709,612	7.89%
2022	598,795	598,795	—	8,137,928	7.36%
2023	783,110	783,110	—	8,165,253	9.59%
2024	989,720	989,720	—	9,418,638	10.51%
2025	1,141,921	1,141,921	—	10,316,057	11.07%

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

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	$ 1,999	$ 1,999	$ —	$ 5,388,000	0.04%
2019	2,089	2,089	—	5,371,000	0.04%
2020	1,849	1,849	—	6,056,000	0.03%
2021	2,151	2,151	—	6,475,000	0.03%
2022	2,329	2,329	—	6,291,000	0.04%
2023	2,488	2,488	—	7,115,000	0.03%
2024	1,061	1,061	—	8,575,000	0.01%
2025	988	988	—	5,292,000	0.02%

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

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	0.03818226%	$ 620,454	$ 4,754,696	13.05%	98.20%
2017	0.03802408%	313,409	4,850,466	6.46%	99.12%
2018	0.03870988%	(1,149,342)	5,231,345	(21.97%)	102.93%
2019	0.04031268%	1,434,197	5,349,498	26.81%	96.45%
2020	0.04127364%	(1,330,851)	5,657,922	(23.52%)	102.96%
2021	0.04289372%	(2,677,914)	5,960,234	(44.93%)	105.26%
2022	0.04396286%	(3,543,487)	6,709,612	(52.81%)	106.02%
2023	0.04726504%	2,503,961	8,137,928	30.77%	95.72%
2024	0.05271741%	783,805	8,165,253	9.60%	98.85%
2025	0.06115573%	1,004,889	9,418,638	10.67%	98.79%

Note:

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

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.

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	0.10013200%	$ 301,255	$ 4,854,000	6.21%	44.81%
2019	0.10315000%	266,846	5,388,000	4.95%	48.69%
2020	0.10527300%	448,273	5,371,000	8.35%	37.58%
2021	0.10789600%	593,606	6,056,000	9.80%	31.36%
2022	0.11383500%	672,807	6,475,000	10.39%	29.57%
2023	0.11885300%	452,809	6,291,000	7.20%	38.81%
2024	0.13333400%	613,424	7,115,000	8.62%	33.90%
2025	0.14463400%	565,845	8,575,000	6.60%	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.

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	$ 134,430
Interest	97,738
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	118,768
Change of Assumptions or Other Inputs	(368,054)
Benefit Payments	(301,133)
Other Changes	64,956
Net Change in Total OPEB Liability	(253,295)
Total OPEB Liability - Beginning	3,068,112
Total OPEB Liability - Ending	2,814,817
Covered-Employee Payroll	$ 3,986,408
Total OPEB Liability as a Percentage of Covered-Employee Payroll	70.61%

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
149,141	198,265	268,072	247,267	230,775	240,583	333,268
99,168	95,010	81,567	98,566	150,976	160,494	221,563
—	—	—	—	—	—	—
—	382,026	—	(150,243)	—	596,501	(6,376)
101,579	769,788	(136,043)	(838,815)	—	526,768	(77,879)
(180,836)	(139,842)	(173,597)	(191,966)	(161,759)	(163,622)	(175,360)
371	23,570	—	—	—	—	—
169,423	1,328,817	39,999	(835,191)	219,992	1,360,724	295,216
2,814,817	2,984,240	4,313,057	4,353,056	3,517,865	3,737,857	5,098,581
2,984,240	4,313,057	4,353,056	3,517,865	3,737,857	5,098,581	5,393,797
2,714,308	4,519,776	4,027,470	6,664,774	6,664,774	9,642,150	9,642,150
109.94%	95.43%	108.08%	52.78%	56.08%	52.88%	55.94%

CITY OF LAKE GENEVA, WISCONSIN

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Taxes	$ 6,811,378	6,899,378	6,924,714
Intergovernmental	1,425,304	1,520,304	1,610,390
Licenses and Permits	798,400	870,200	845,377
Charges for Services	3,456,153	3,466,003	3,724,809
Fines and Forfeitures	140,100	230,185	231,886
Investment Income	312,393	312,393	311,883
Miscellaneous	1,903,928	1,903,928	105,912
Total Revenues	14,847,656	15,202,391	13,754,971
Expenditures			
General Government	2,888,824	3,044,519	2,729,406
Public Safety	11,453,070	11,604,020	11,162,270
Public Works	3,055,705	3,122,404	2,976,762
Culture and Recreation	690,221	671,612	564,299
Conservation and Development	93,404	102,954	142,896
Total Expenditures	18,181,224	18,545,509	17,575,633
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,333,568)	(3,343,118)	(3,820,662)
Other Financing Sources (Uses)			
Disposal of Capital Assets	10,000	10,000	—
Transfers In	3,587,718	3,587,718	4,106,154
Transfers Out	(264,153)	(264,153)	(264,153)
	3,333,565	3,333,565	3,842,001
Net Change in Fund Balance	(3)	(9,553)	21,339
Fund Balance - Beginning			10,040,759
Fund Balance - Ending			10,062,098

Parking Meters and Lots - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	$ 3,611,300	3,630,675	3,886,445
Investment Income	101,000	101,000	119,134
Total Revenues	3,712,300	3,731,675	4,005,579
Expenditures			
Public Works	910,815	930,190	810,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,801,485	2,801,485	3,195,408
Other Financing (Uses)			
Transfers Out	(2,726,484)	(2,726,484)	(3,120,409)
Net Change in Fund Balance	75,001	75,001	74,999
Fund Balance - Beginning			1,156,465
Fund Balance - Ending			1,231,464

CITY OF LAKE GENEVA, WISCONSIN

Lakefront Operations - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
Grants	$ 32,400	32,400	25,550
Charges for Services	1,183,150	1,222,050	1,182,637
Investment Income	75,000	75,000	74,337
Miscellaneous	395,998	395,998	402,894
Total Revenues	1,686,548	1,725,448	1,685,418
Expenditures			
Culture and Recreation	1,010,315	1,049,215	919,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	676,233	676,233	765,702
Other Financing (Uses)			
Transfers Out	(601,234)	(601,234)	(683,061)
Net Change in Fund Balance	74,999	74,999	82,641
Fund Balance - Beginning			1,562,934
Fund Balance - Ending			1,645,575

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 statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Enterprise Funds

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major Fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditures for specified purposes.

Parking Meters and Lots Fund

The Parking Meters and Lots Fund is used to account for collections through parking meters and parking violations, to support wages for monitoring operations and providing resources to support City operations.

Lakefront Operations Fund

The Lakefront Operations Fund is used to account for collections through lakefront rents and fees, to support wages for monitoring operations and providing resources to support City operations.

Public Library Fund

The Public Library is used to account for the City's operation and maintenance of the library.

Cemetery Operations Fund

The Cemetery Operations Fund is used to account for the operation and maintenance of the City's two cemeteries.

ARPA Fund

The ARPA Fund is used for one capital project in 2024.

Tourism Commission Fund

The Tourism Commission Fund is used to account for the promotion of tourism within the City of Lake Geneva.

Impact Fees Fund

The Impact Fees Fund is used to account for Parks, Public Works, Library, Water and Sewer expenditures as allowed by Wisconsin State Statue.

DEBT SERVICE FUND

The Debt Service Fund is used account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Capital Improvements Fund

The Capital Improvements Fund is used to account for the design, construction, renovation, and equipping of the City's buildings and other related projects such as acquisition of land and/or land improvements or certain infrastructure projects.

Equipment Replacement Fund

The Equipment Replacement Fund is used to account for the replacement of existing City equipment.

PERMANENT FUNDS

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Fund’s programs, that is, for the benefit of the Fund or its citizenry.

Cemetery Perpetual Care Fund

The Cemetery Perpetual Care Fund is used to account for the ongoing perpetual care of the Cemeteries.

Public Library Investment Fund

The Public Library Investment Fund is used to account for investment revenues and expenditure for the Library.

ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Water Utility Fund

The Water Utility Fund is used to account for the City's operation and maintenance of the water distribution system for residents, business entities, and public authorities of the City.

Sewer Utility Fund

The Sewer Utility Fund is used to account for the City's operation and maintenance of the wastewater treatment and disposal system for residents, business entities and public authorities of the City.

CUSTODIAL FUND

The Custodial Funds are used to account for assets held by the City in a trustee capacity or as a custodian for individuals, private organizations, and/or other governmental units

Tax Collection Fund

The Tax Collection Fund is used to account for the temporary placeholder for property taxes that will be distributed to governments entities.

General Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Taxes			
Property Tax	$ 6,121,173	6,121,173	6,126,289
Room Tax	650,500	738,500	741,932
Special Assessments Tax	2,439	2,439	25,180
Mobile Home Tax	5,000	5,000	3,719
Sales Tax Discount	1,300	1,300	1,721
Aids in Lieu of Taxes	10,941	10,941	10,941
Interest on Taxes	1,025	1,025	132
Omitted and Miscellaneous Tax	19,000	19,000	14,800
	6,811,378	6,899,378	6,924,714
Intergovernmental			
Municipal Recycling Grant	24,000	24,000	23,857
State Shared Revenue	357,979	452,979	456,778
State Aid for Highways	872,020	872,020	871,321
Municipal Services	3,950	3,950	3,948
State Computer Aid	19,204	19,204	19,204
Video Service Provider Aid	26,741	26,741	26,741
Law Enforcement Training Aid	10,560	10,560	9,280
General Transportation Aid	—	—	5,347
Historic Preservation Grant	—	—	30,000
Other State Grants	110,850	110,850	163,914
	1,425,304	1,520,304	1,610,390
Licenses and Permits			
Liquor and Malt Beverage License	38,000	48,000	48,137
Operator License	22,000	22,000	21,505
Cable TV Franchise Fees	105,000	105,000	96,258
Other Licenses	27,500	27,500	17,568
Building Permits	275,000	310,000	310,113
Electrical Permits	98,000	98,000	82,398
Plumbing Permits	65,000	65,000	75,564
Zoning Permits	60,000	60,000	58,220
Other Permits	107,900	134,700	135,614
	798,400	870,200	845,377

General Fund
Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Charges for Services			
General Government Fees	$ 12,000	12,000	24,483
Police Department	266,965	266,965	235,026
Fire Department	3,153,188	3,153,188	3,440,752
Streets Department	1,000	4,100	4,145
Snow and Ice	10,000	10,000	1,200
Traffic Control	1,500	1,500	1,800
Parks	11,000	16,100	15,133
Other Fees and Charges	500	2,150	2,270
	3,456,153	3,466,003	3,724,809
Fines and Forfeitures			
Court Penalties and Costs	125,100	202,035	203,736
Parking Violations	15,000	28,150	28,150
	140,100	230,185	231,886
Investment Income	312,393	312,393	311,883
Miscellaneous	1,903,928	1,903,928	105,912
Total Revenues	14,847,656	15,202,391	13,754,971

CITY OF LAKE GENEVA, WISCONSIN

General Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
General Government			
General Government	$ 135,145	140,150	35,814
General Insurance	398,296	485,246	468,992
Health Insurance and Other Benefits	317,383	403,933	387,214
Common Council	53,569	53,569	53,108
Municipal Court	177,906	173,506	162,535
City Attorney	101,736	100,986	95,841
Outside Legal Services	100,000	80,000	25,004
Mayor	10,197	10,197	9,386
City Administrator	269,921	269,921	219,500
City Clerk	330,370	330,370	295,247
Accounting and Data Processing	685,657	685,657	661,763
City Assessor	45,100	45,100	46,814
City Hall Building	263,544	265,884	268,188
	2,888,824	3,044,519	2,729,406
Public Safety			
Police	6,050,143	6,050,143	5,864,622
Fire	4,960,924	4,960,924	4,711,241
Building and Zoning	426,909	577,859	575,166
Emergency Management	15,094	15,094	11,241
	11,453,070	11,604,020	11,162,270
Public Works			
DPW and Engineering	65,500	87,350	87,288
Streets	1,475,902	1,459,852	1,382,326
Snow and Ice	234,494	251,844	187,728
Tree and Brush	327,998	324,766	322,543
Compost Operations	33,625	32,425	32,485
Storm Sewer	24,436	34,568	33,368
Traffic Control	168,920	171,549	170,985
Sanitation and Recycling	724,830	760,050	760,039
	3,055,705	3,122,404	2,976,762

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Culture and Recreation			
Museum	$ 36,750	61,850	60,633
Parks	492,113	452,804	360,305
Hillmoor Property	43,104	52,324	47,295
Veteran's Park	118,254	104,634	96,066
	690,221	671,612	564,299
Conservation and Development			
Plan Commission	16,000	16,000	36,557
Conservation and Development	77,404	86,954	106,339
	93,404	102,954	142,896
Total Expenditures	18,181,224	18,545,509	17,575,633

Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	$ 2,710,387	2,710,387	2,710,387
Investment Income	20,000	20,000	26,411
Total Revenues	2,730,387	2,730,387	2,736,798
Expenditures			
Debt Service			
Principal Retirement	2,130,000	2,130,000	2,130,000
Interest and Fiscal Charges	818,561	818,561	818,561
Total Expenditures	2,948,561	2,948,561	2,948,561
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218,174)	(218,174)	(211,763)
Other Financing Sources			
Transfers In	238,173	238,173	—
Net Change in Fund Balance	19,999	19,999	(211,763)
Fund Balance - Beginning			353,496
Fund Balance - Ending			141,733

Capital Improvements - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Investment Income	$ 120,000	120,000	306,339
Expenditures			
Capital Outlay	4,212,215	4,422,215	2,546,709
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,092,215)	(4,302,215)	(2,240,370)
Other Financing Sources			
Transfers In	15,000	15,000	15,000
Net Change in Fund Balance	(4,077,215)	(4,287,215)	(2,225,370)
Fund Balance - Beginning			7,272,690
Fund Balance - Ending			5,047,320

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2025

See Following Page

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2025

		Public Library	Cemetery Operations
ASSETS			
Cash and Investments	$	1,255,106	200,306
Receivables - Net of Allowances			
Taxes		370,718	108,287
Prepaids		—	—
Total Assets		1,625,824	308,593
LIABILITIES			
Accounts Payable		30,682	2,818
Accrued Payroll		6,793	1,742
Unearned Revenues		—	—
Total Liabilities		37,475	4,560
DEFERRED INFLOWS OF RESOURCES			
Property Taxes		520,000	168,000
Total Liabilities and Deferred Inflows of Resources		557,475	172,560
FUND BALANCES			
Nonspendable		—	—
Restricted		1,068,349	—
Assigned		—	136,033
Total Fund Balances		1,068,349	136,033
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,625,824	308,593

	Special Revenue			Capital Projects	Permanent		
	ARPA	Tourism Commission	Impact Fees	Equipment Replacement	Cemetery Perpetual Care	Public Library Investment	Totals
	417	975,175	822,923	1,777,370	960,030	180,510	6,171,837
	—	—	—	420,862	—	—	899,867
	—	—	—	—	2,012	—	2,012
	417	975,175	822,923	2,198,232	962,042	180,510	7,073,716
	—	218,312	13,743	51,140	4,600	—	321,295
	—	—	—	—	—	—	8,535
	—	—	32,505	—	—	—	32,505
	—	218,312	46,248	51,140	4,600	—	362,335
	—	—	—	600,000	—	—	1,288,000
	—	218,312	46,248	651,140	4,600	—	1,650,335
	—	—	—	—	957,442	180,510	1,137,952
	—	756,863	776,675	—	—	—	2,601,887
	417	—	—	1,547,092	—	—	1,683,542
	417	756,863	776,675	1,547,092	957,442	180,510	5,423,381
	417	975,175	822,923	2,198,232	962,042	180,510	7,073,716

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2025

	Public Library	Cemetery Operations
Revenues		
Taxes	$ 517,000	168,000
Intergovernmental	—	—
Licenses and Permits	—	—
Charges for Services	371,605	84,350
Fines and Forfeitures	11,552	—
Investment Income	37,830	8,562
Miscellaneous	101,339	—
Total Revenues	1,039,326	260,912
Expenditures		
Health and Human Services	—	311,100
Culture and Recreation	1,199,591	—
Conservation and Development	—	—
Capital Outlay	—	—
Total Expenditures	1,199,591	311,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(160,265)	(50,188)
Other Financing Sources (Uses)		
Disposal of Capital Assets	—	—
Transfers In	264,153	22,314
Transfers Out	—	—
	264,153	22,314
Net Change in Fund Balances	103,888	(27,874)
Fund Balances - Beginning	964,461	163,907
Fund Balances - Ending	1,068,349	136,033

Special Revenue			Capital Projects	Permanent		
ARPA	Tourism Commission	Impact Fees	Equipment Replacement	Cemetery Perpetual Care	Public Library Investment	Totals
—	1,730,996	—	600,000	—	—	3,015,996
—	—	—	247,619	—	—	247,619
—	—	290,573	—	—	—	290,573
—	—	—	—	27,300	—	483,255
—	—	—	—	—	—	11,552
—	38,563	35,609	63,154	117,206	23,887	324,811
—	—	—	—	—	—	101,339
—	1,769,559	326,182	910,773	144,506	23,887	4,475,145
—	—	—	—	—	—	311,100
—	—	202,268	—	—	—	1,401,859
—	2,087,770	—	—	—	—	2,087,770
—	—	—	1,699,303	—	—	1,699,303
—	2,087,770	202,268	1,699,303	—	—	5,500,032
—	(318,211)	123,914	(788,530)	144,506	23,887	(1,024,887)
—	—	—	133,005	—	—	133,005
—	—	—	—	—	—	286,467
—	—	—	—	(22,314)	—	(22,314)
—	—	—	133,005	(22,314)	—	397,158
—	(318,211)	123,914	(655,525)	122,192	23,887	(627,729)
417	1,075,074	652,761	2,202,617	835,250	156,623	6,051,110
417	756,863	776,675	1,547,092	957,442	180,510	5,423,381

Public Library - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	$ 517,000	517,000	517,000
Charges for Services	385,183	385,183	371,605
Fines and Forfeitures	7,000	7,000	11,552
Investment Income	—	—	37,830
Miscellaneous	—	—	101,339
Total Revenues	909,183	909,183	1,039,326
Expenditures			
Culture and Recreation	1,173,337	1,173,337	1,199,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	(264,154)	(264,154)	(160,265)
Other Financing Sources			
Transfers In	264,153	264,153	264,153
Net Change in Fund Balance	(1)	(1)	103,888
Fund Balance - Beginning			964,461
Fund Balance - Ending			1,068,349

Cemetery Operations - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	$ 168,000	168,000	168,000
Charges for Services	50,200	50,200	84,350
Investment Income	8,500	8,500	8,562
Total Revenues	226,700	226,700	260,912
Expenditures			
Health and Human Services	355,331	355,331	311,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,631)	(128,631)	(50,188)
Other Financing Sources			
Transfers In	13,000	13,000	22,314
Net Change in Fund Balance	(115,631)	(115,631)	(27,874)
Fund Balance - Beginning			163,907
Fund Balance - Ending			136,033

Tourism Commission - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Room Tax	$ 1,400,000	1,400,000	1,730,996
Investment Income	10,000	10,000	38,563
Total Revenues	1,410,000	1,410,000	1,769,559
Expenditures			
Conservation and Development	1,171,827	1,171,827	2,087,770
Excess (Deficiency) of Revenues Over (Under) Expenditures	238,173	238,173	(318,211)
Other Financing (Uses)			
Transfers Out	(238,173)	(238,173)	—
Net Change in Fund Balance	—	—	(318,211)
Fund Balance - Beginning			1,075,074
Fund Balance - Ending			756,863

Impact Fees - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Licenses and Permits	$ 80,000	80,000	290,573
Investment Income	15,000	15,000	35,609
Total Revenues	95,000	95,000	326,182
Expenditures			
Culture and Recreation	—	—	202,268
Net Change in Fund Balance	95,000	95,000	123,914
Fund Balance - Beginning			652,761
Fund Balance - Ending			776,675

Equipment Replacement - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	$ 600,000	600,000	600,000
Intergovernmental			
Grants	—	—	247,619
Investment Income	80,000	80,000	63,154
Total Revenues	680,000	680,000	910,773
Expenditures			
Capital Outlay	1,999,096	1,999,096	1,699,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,319,096)	(1,319,096)	(788,530)
Other Financing Sources			
Disposal of Capital Assets	—	—	133,005
Net Change in Fund Balance	(1,319,096)	(1,319,096)	(655,525)
Fund Balance - Beginning			2,202,617
Fund Balance - Ending			1,547,092

Cemetery Perpetual Care - Permanent Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	$ 8,000	8,000	27,300
Investment Income	28,000	28,000	117,206
Total Revenues	36,000	36,000	144,506
Expenditures			
None	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,000	36,000	144,506
Other Financing (Uses)			
Transfers Out	(13,000)	(13,000)	(22,314)
Net Change in Fund Balance	23,000	23,000	122,192
Fund Balance - Beginning			835,250
Fund Balance - Ending			957,442

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	1,508,890	1,508,890	1,320,881
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

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	2,997,197	2,997,197	1,268,984
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

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements
General Obligation Bonds of 2022A
December 31, 2025

Date of Issue	December 7, 2022
Date of Maturity	February 1, 2042
Authorized Issue	$6,075,000
Interest Rates	4.00% - 5.00%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	Piper Sandler & Co.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 225,000	221,763	446,763
2027	230,000	210,388	440,388
2028	240,000	198,638	438,638
2029	250,000	186,388	436,388
2030	250,000	173,888	423,888
2031	275,000	162,138	437,138
2032	275,000	151,138	426,138
2033	300,000	139,638	439,638
2034	305,000	127,538	432,538
2035	320,000	115,038	435,038
2036	335,000	101,938	436,938
2037	355,000	88,138	443,138
2038	370,000	73,638	443,638
2039	390,000	58,438	448,438
2040	410,000	42,438	452,438
2041	415,000	25,678	440,678
2042	415,000	8,551	423,551
	5,360,000	2,085,374	7,445,374

Long-Term Debt Requirements
Promissory Notes of 2017
December 31, 2025

Date of Issue	May 15, 2017
Date of Maturity	April 1, 2027
Authorized Issue	$3,500,000
Interest Rate	2.337%
Interest Dates	Quarterly
Principal Maturity Date	April 1
Payable at	PNC Bank, National Association

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 700,000	141,707	841,707
2027	350,000	23,646	373,646
	1,050,000	165,353	1,215,353

Long-Term Debt Requirements
Promissory Notes of 2021A
December 31, 2025

Date of Issue	February 4, 2021
Date of Maturity	February 1, 2031
Authorized Issue	$2,330,000
Interest Rates	0.25% - 1.40%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	Bankers' Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 235,000	14,605	249,605
2027	250,000	12,963	262,963
2028	250,000	10,900	260,900
2029	250,000	8,462	258,462
2030	275,000	5,500	280,500
2031	275,000	1,925	276,925
	1,535,000	54,355	1,589,355

Long-Term Debt Requirements
Promissory Notes of 2021B
December 31, 2025

Date of Issue	February 4, 2021
Date of Maturity	February 1, 2031
Authorized Issue	$7,040,000
Interest Rates	1.00% - 2.00%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	BOK Financial Securities

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 745,000	59,700	804,700
2027	700,000	45,250	745,250
2028	710,000	31,150	741,150
2029	780,000	20,150	800,150
2030	805,000	12,225	817,225
2031	820,000	4,100	824,100
	4,560,000	172,575	4,732,575

Long-Term Debt Requirements
Promissory Notes of 2024
December 31, 2025

Date of Issue	June 5, 2024
Date of Maturity	February 1, 2044
Authorized Issue	$8,845,000
Interest Rates	4.00% - 5.00%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	BAIRD

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 385,000	381,775	766,775
2027	440,000	361,150	801,150
2028	450,000	338,900	788,900
2029	440,000	316,650	756,650
2030	500,000	293,150	793,150
2031	520,000	267,650	787,650
2032	550,000	240,900	790,900
2033	570,000	212,900	782,900
2034	600,000	183,650	783,650
2035	345,000	160,025	505,025
2036	365,000	144,100	509,100
2037	370,000	129,400	499,400
2038	380,000	114,400	494,400
2039	390,000	99,000	489,000
2040	395,000	83,300	478,300
2041	410,000	67,200	477,200
2042	475,000	49,500	524,500
2043	495,000	30,100	525,100
2044	505,000	10,100	515,100
	8,585,000	3,483,850	12,068,850

Memo:

To: Common Council

From: David De Angelis, City Administrator

Date: July 22th, 2026

Re: Council Agenda and Updates

AGENDA COMMENTS

All of my agenda comments are on the cover memo forms.

UPDATES:

1. The Strategic Plan meeting was held on Monday July 20th and the consultant will be working on the updates and implementation matrix with staff to have the document ready for discussion and possible action at the first Council meeting in August.

2. The County Highway H project phase 3 is starting this week with traffic changes continuing with curb and sidewalk and base course paving work. They are currently on schedule.

3. Highway 50 reconstruction land acquisition is continuing and the last of the property acquisition approvals are on tonight's agenda.

4. July 3rd storm updates continue to be put out on an as needed basis. The DRT is still functioning but is not operating remotely for the coordination of the volunteers and the handing out of supplies. At this time, they are doing this from the Town of Geneva town hall. DRT is also doing the follow up assessments of damaged property that show significant damage. They will be reaching out to the property owners who are in this position as well as continuing to work with those people in need to hopefully get them volunteer services. The first pass of brush and tree stabilization should be completed by July 24th. We will no longer be using outside contractors after the 24th as the initial clean-up will be complete. Work has begun in some of the parks for tree and brush removal as well and will continue for the foreseeable future. We will start the next round of brush pick up as well, but this will not necessarily be a continuous operation as we have to start to get back to some of our other work as well as prepare for Art in the Park and Venetian Fest.

   The brush drop off center hours have now been reduced to our regular schedule during the week 6am-3:30pm Monday to Thursday, Friday 5am-9am and Saturday from 8am-12pm.

   We are now working on getting our preliminary estimates of cost for the disaster fund submittal which will allow us to seek reimbursement of expenses up to 70% of our costs.

CITY OF LAKE GENEVA
TREASURER'S REPORT - BALANCES BY INSTITUTION
5/31/2026

Institution	Account Name	Balances
Cash on Hand	Cash Drawer-Change Bank	248.26
	Municipal Court-Petty Cash	60.00
	Police-Petty Cash	150.00
	Police-Cash Drawer	175.00
	Police-Bond Change Fund	500.00
	Launch Ramp Change Fund	100.00
	Parking Dept Petty Cash	100.00
	Library-Petty Cash	350.00
	Tax-Petty Cash	-
		1,683.26
First National Bank	General Fund Checking	1,452,395.10
	Donations Checking	44,658.23
	Credit Card Account	29,351.11
	Certified Payment Checking	5,505.02
	Library Checking	71,546.41
	Tax Checking Account	33,072.06
	Parking Fund Checking	5,993.82
		1,642,521.75
Local Government Investment Pool	Investment Pool #1-General	12,015,721.12
	Investment Pool #3-2021 GO Notes-2021B	179,719.72
	Investment Pool #4-Treasurer	3,500.10
	Investment Pool #5 - Park Impact Fees	90,460.28
	Investment Pool #6 - Library Special Projects	620,952.33
	Investment Pool #7 - Parks	55,970.28
	Investment Pool #8 - Equip Replacement	629,881.51
	Investment Pool #11 - Capital Projects	116.97
	Investment Pool #12 - Debt Service	373,792.19
	Investment Pool #13 - GO Bonds 2022A	115.97
	Investment Pool #14-Library Impact Fees	113,937.52
	Investment Pool #15-DPW Impact Fees	650,565.43
		14,734,733.42
Edward Jones	Cemetery Perpetual Care	997,613.38
	Library Special Projects	232.39
	Library Designated Youth Account	30,690.88
	Library Steffgen Account	93,070.25
	Library Foundation Account	279.72
		1,121,886.62
Fidelity Investments	Investments-Swanson Fund	184,491.54
		184,491.54
Pershing Solutions	Debt Svc 2024 GO Notes	49,149.67
	Capital-2024 GO Notes	3,765,845.71
		3,814,995.38
	Total Cash and Investments	**21,500,311.97**

CITY OF LAKE GENEVA
TREASURER'S REPORT - BALANCES BY FUND
5/31/2026

Institution	Account Name	Balances
General Fund	Cash Drawer-Change Bank	248.26
	General Checking-shared cash	1,452,395.10
	Donations Checking	44,658.23
	Credit Card Account	29,351.11
	Stripe Account	5,505.02
	Investment Pool #1 - General	12,015,721.12
	Investment Pool #4 - Tax	3,500.10
	Investment Pool #7 - Parks	55,970.28
	Municipal Court-Petty Cash	60.00
	Police-Petty Cash	150.00
	Police-Cash Drawer	175.00
	Police-Bond-Change Fund	500.00
		13,608,234.22
Debt Service	LGIP #12-Debt Service	373,792.19
	Pershing-Debt Svc 2024 GO Notes	49,149.67
		422,941.86
Lakefront	Launch Ramp Change Fund	100.00
		100.00
Parking	Parking Fund Checking	5,993.82
	Parking-Petty Cash	100.00
		6,093.82
Capital Projects	Investment Pool #11 - Capital Projects	116.97
	Investment Pool #3-2021 GO Notes-2021B	179,719.72
	Investment Pool #13 GO Bonds 2022A	115.97
	Pershing-2024 GO Notes	3,765,845.71
		3,945,798.37
Impact Fees	Investment Pool #5 - Park Impact Fees	90,460.28
	Investment Pool #14-Library Impact Fees	113,937.52
	Investment Pool #15-DPW Impact Fees	650,565.43
		854,963.23
Cemetery Perpetual Care	Cemetery Pepetual Care-Edward Jones	997,613.38
Equip Replacement	Investment Pool #8 - Equipment Replacement	629,881.51
Tax Agency Fund	Tax-Petty Cash	-
	Tax Checking Account	33,072.06
		33,072.06
Library Operating	Library-Petty Cash	350.00
Library Investments	Investment Pool #6 - Library Special Projects	620,952.33
	Library Donations	71,546.41
	Investments-Edward Jones	232.39
	Investments-Swanson Fund	184,491.54
	Library Designated Youth Account	30,690.88
	Library Steffgen Account	93,070.25
	Library Foundation Account	279.72
		1,001,263.52
	Total Cash and Investments	**21,500,311.97**

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
GENERAL FUND						
GENERAL FUND						
GENERAL FUND						
11-00-00-41110	GENERAL PROPERTY TAXES	.00	2,868,164.68	6,293,229.00	3,425,064.32	45.58
11-00-00-41130	OMITTED & MISC TAX REVENUE	.00	5,897.62	18,328.00	12,430.38	32.18
11-00-00-41140	MOBILE HOME PARK FEES	498.67	2,370.50	4,000.00	1,629.50	59.26
11-00-00-41160	USE VALUE CONVERSION TAX	.00	.00	.00	.00	.00
11-00-00-41210	ROOM TAX	21,636.77	260,839.76	525,000.00	264,160.24	49.68
11-00-00-41212	ROOM TAX-MARKETPLACE PROVIDE	25,098.61-	153,952.10	185,000.00	31,047.90	83.22
11-00-00-41220	SALES TAX DISCOUNT	77.27	779.04	1,500.00	720.96	51.94
11-00-00-41310	TAXES FROM WATER UTILITY	20,561.11	123,366.66	275,000.00	151,633.34	44.86
11-00-00-41800	INT & PENALTY ON TAXES	.00	12.53	500.00	487.47	2.51
11-00-00-41810	ROOM TAX LATE FEES	.00	.00	.00	.00	.00
11-00-00-41820	ROOM TAX INTEREST	.00	.00	.00	.00	.00
11-00-00-42630	SPEC ASSMTS-ROADS	.00	.00	.00	.00	.00
11-00-00-42640	SPEC ASSMTS-SIDEWALKS	.00	.00	6,505.00	6,505.00	.00
11-00-00-43400	MUNICIPAL RECYCLING GRANT	.00	23,856.37	23,857.00	.63	100.00
11-00-00-43410	STATE SHARED REVENUE	.00	.00	344,287.00	344,287.00	.00
11-00-00-43430	EXPENDITURE RESTRAINT PROGRA	.00	.00	.00	.00	.00
11-00-00-43530	STATE AID FOR HIGHWAYS	.00	472,483.02	945,483.00	472,999.98	49.97
11-00-00-43540	OTHER STATE GRANTS	.00	.00	.00	.00	.00
11-00-00-43600	PYMT MUNI SERVICES-CONSERVATN	.00	5,008.05	5,006.00	2.05-	100.04
11-00-00-43610	STATE COMPUTER AID	.00	.00	19,204.00	19,204.00	.00
11-00-00-43612	STATE PERSONAL PROPERTY AID	122,986.51	122,986.51	24,260.00	98,726.51-	506.95
11-00-00-43615	VIDEO SERVICE PROVIDER AID	.00	.00	26,741.00	26,741.00	.00
11-00-00-43620	AIDS IN LIEU OF TAXES-PILOT	.00	940.56	10,941.00	10,000.44	8.60
11-00-00-43695	OTHER FEDERAL AIDS	.00	.00	.00	.00	.00
11-00-00-44100	LIQUOR & MALT BEVERAGE LICENSE	12,159.50	58,504.50	38,000.00	20,504.50-	153.96
11-00-00-44110	OPERATOR LICENSES	7,535.00	23,760.00	22,000.00	1,760.00-	108.00
11-00-00-44120	BUS LIC-CIG,TAXI,AMUSE,BILLARD	5,385.00	14,705.00	20,000.00	5,295.00	73.53
11-00-00-44130	PERMITS-SELL,CAFE,ROOM,MASSAG	3,575.00	7,690.00	9,000.00	1,310.00	85.44
11-00-00-44140	PERMITS-SHORT-TERM RENTALS	.00	.00	.00	.00	.00
11-00-00-44150	CABLE TV FRANCHISE FEES	22,511.74	22,521.74	105,000.00	82,478.26	21.45
11-00-00-44200	NONBUS LIC-DOGS/CATS	139.00	1,540.00	1,500.00	40.00-	102.67
11-00-00-44250	OTHER LICENSES $ FEES-WEIGHTS	950.00	1,995.00	6,000.00	4,005.00	33.25
11-00-00-44900	WORK PERMITS	.00	.00	.00	.00	.00
11-00-00-44950	OTHER PERMITS-PARADES,BANNER	.00	304.00	.00	304.00-	.00
11-00-00-45100	ANNEXATION FILING FEES	.00	.00	.00	.00	.00
11-00-00-46000	CASH DRAWER OVERAGES/UNDERA	.00	.00	.00	.00	.00
11-00-00-46100	GENERAL GOV'T MISC REVENUE	.00	6,099.68	2,000.00	4,099.68-	304.98
11-00-00-46110	SPECIAL ASSMT LETTERS FEES	1,540.00	6,785.00	10,000.00	3,215.00	67.85
11-00-00-46900	MISCELLANEOUS SALES	.00	.00	.00	.00	.00
11-00-00-47300	DONATIONS	.00	900.00	.00	900.00-	.00
11-00-00-47350	GOAT SPONSORSHIP	.00	.00	.00	.00	.00
11-00-00-47400	DONATIONS-FIRST RESPOND FUND	.00	.00	.00	.00	.00
11-00-00-47450	MEMORIAL BRICKS	783.30-	6,258.46	6,000.00	258.46-	104.31
11-00-00-47900	INTDEPART CHGS FOR SVC UTILITY	.00	.00	.00	.00	.00
11-00-00-48110	INTEREST INCOME	25,617.83	151,530.70	300,627.00	149,096.30	50.40
11-00-00-48130	INTEREST ON SPECIAL ASSESSMENT	.00	.00	2,000.00	2,000.00	.00
11-00-00-48350	ROOM RENTAL FEES	.00	1.00	.00	1.00-	.00
11-00-00-48400	INSURANCE REIMBURSEMENTS	8,000.00	8,000.00	20,000.00	12,000.00	40.00
11-00-00-48450	INSURANCE REBATE-LEAGUE	6,843.00	6,843.00	7,500.00	657.00	91.24
11-00-00-48500	MISC. REVENUE	.00	.00	.00	.00	.00
11-00-00-48510	OTHER PARK DONATIONS	.00	.00	.00	.00	.00
11-00-00-49100	APPL.PRIOR YRS APPROPRIATION	.00	.00	1,979,685.00	1,979,685.00	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-00-00-49300	TRANSFER FROM LAKEFRONT	.00	.00	771,534.00	771,534.00	.00
11-00-00-49500	TRANSFER FROM PARKING FUND	.00	.00	2,767,318.00	2,767,318.00	.00
	Total GENERAL FUND:	234,134.49	4,358,095.48	14,777,005.00	10,418,909.52	29.49
	Total GENERAL FUND:	234,134.49	4,358,095.48	14,777,005.00	10,418,909.52	29.49
GENERAL GOVERNMENT						
GENERAL GOVERNMENT						
11-10-00-51330	LIFE INSURANCE POLICY FEES	292.87	2,000.63	3,300.00	1,299.37	60.63
11-10-00-51390	STAFF APPRECIATION	10,269.62-	7,090.55-	5,500.00	12,590.55	128.92-
11-10-00-51395	CUSTOMER SERVICE TRAINING	.00	.00	.00	.00	.00
11-10-00-51400	CYBER SECURITY TRAINING	.00	.00	1,000.00	1,000.00	.00
11-10-00-51500	OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
11-10-00-51540	UNEMPLOYMENT COMPENSATION	.00	.00	10,000.00	10,000.00	.00
11-10-00-52450	EXPENSES SUBJECT TO INS CLAIM	.00	.00	7,500.00	7,500.00	.00
11-10-00-53140	OFFICIAL PUBLICATIONS & NOTICE	1,350.00	.00	.00	.00	.00
11-10-00-53150	PUBLICATION FEES REIMBURSABLE	.00	.00	.00	.00	.00
11-10-00-53160	RECORDING FEES	.00	30.00	.00	30.00-	.00
11-10-00-53980	BANK CHARGES	1.50-	163.70	500.00	336.30	32.74
11-10-00-53990	GENERAL GOV'T MISC EXPENSES	.00	.00	.00	.00	.00
11-10-00-55000	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
11-10-00-57400	PERSONAL PROPERTY WRITEOFFS	.00	.00	.00	.00	.00
11-10-00-57410	ILLEGAL TAXES & REFUNDS	.00	.00	.00	.00	.00
11-10-00-57430	A/R WRITE-OFFS	.00	.00	.00	.00	.00
11-10-00-57800	CONTINGENCY ACCOUNT	.00	2,500.00	50,000.00	47,500.00	5.00
11-10-00-58000	STORM EXPENDITURES	.00	73,333.50	.00	73,333.50-	.00
11-10-00-59350	TRANSFER TO TOURISM	.00	.00	.00	.00	.00
11-10-00-59400	TRANSFER TO CAPITAL FUND	.00	.00	.00	.00	.00
11-10-00-59500	TRANSFER TO LIBRARY FUND	.00	.00	282,443.00	282,443.00	.00
11-10-00-59600	TRANSFER TO EQUIP REPLACEMENT	.00	.00	.00	.00	.00
	Total GENERAL GOVERNMENT:	8,628.25-	70,937.28	360,243.00	289,305.72	19.69
INSURANCE						
11-10-10-55090	INS REIMB-OTHER DEPTS	.00	.00	112,950.00-	112,950.00-	.00
11-10-10-55120	GENERAL LIABILITY INSURANCE	.00	180,583.01	248,026.00	67,442.99	72.81
11-10-10-55130	BOILER & MACHINERY INS	568.80	568.80	1,700.00	1,131.20	33.46
11-10-10-55160	WORKERS COMPENSATION	.00	208,199.25	159,921.00	48,278.25-	130.19
	Total INSURANCE:	568.80	389,351.06	296,697.00	92,654.06-	131.23
HEALTH INSURANCE						
11-10-20-51110	HEALTH & DENTAL REIMBURSABLE	1,174.82-	16,938.90-	42,057.00-	25,118.10-	40.28
11-10-20-51320	HEALTH AND DENTAL ADMIN CHGS	3,670.36	24,629.82	38,000.00	13,370.18	64.82
11-10-20-51335	EBC/DIFFERENCE CARD CLAIMS	.00	114,933.36	177,726.00	62,792.64	64.67
11-10-20-51337	RETIREE HEALTH INS PREMIUMS	11,305.49	56,527.45	140,000.00	83,472.55	40.38
11-10-20-51350	EAP PROGRAM	.00	937.50	3,875.00	2,937.50	24.19
	Total HEALTH INSURANCE:	13,801.03	180,089.23	317,544.00	137,454.77	56.71
	Total GENERAL GOVERNMENT:	5,741.58	640,377.57	974,484.00	334,106.43	65.71
COMMON COUNCIL						
COMMON COUNCIL						
11-11-00-51140	COUNCIL SALARIES	4,800.00	22,400.00	41,622.00	19,222.00	53.82

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-11-00-51200	PART TIME WAGES	.00	.00	.00	.00	.00
11-11-00-51520	COUNCIL SOCIAL SECURITY	367.20	1,713.60	3,184.00	1,470.40	53.82
11-11-00-52140	VIDEOTAPING EXPENSES	.00	.00	.00	.00	.00
11-11-00-53200	COUNCIL WIS LEAGUE MEMBERSHIP	.00	7,450.67	7,451.00	.33	100.00
11-11-00-53310	COUNCIL MEALS & LODGING	.00	.00	500.00	500.00	.00
11-11-00-53320	COUNCIL CONFERENCES & SCHOOL	.00	.00	500.00	500.00	.00
11-11-00-53990	COUNCIL MISCELLANEOUS EXPENSE	.00	.00	750.00	750.00	.00
	Total COMMON COUNCIL:	5,167.20	31,564.27	54,007.00	22,442.73	58.44
	Total COMMON COUNCIL:	5,167.20	31,564.27	54,007.00	22,442.73	58.44
MUNICIPAL COURT						
MUNICIPAL COURT						
11-12-00-45100	COURT PENALTIES & FINES	9,751.11	55,227.93	170,000.00	114,772.07	32.49
11-12-00-45120	CIRCUIT COURT FORFEITURES	.00	712.13	.00	712.13-	.00
11-12-00-45130	PARKING CITATION COLLECTIONS	850.00	11,666.30	23,000.00	11,333.70	50.72
11-12-00-45140	COURT CITATION COLLECTN-STARK	.00	86.50	100.00	13.50	86.50
11-12-00-46400	REIMBURSEMENTS BY DEFENDANTS	274.00	996.06	1,800.00	803.94	55.34
	Total MUNICIPAL COURT:	10,875.11	68,688.92	194,900.00	126,211.08	35.24
MUNICIPAL COURT						
11-12-00-51140	MUNICIPAL COURT JUDGE WAGES	1,824.12	8,512.56	16,584.00	8,071.44	51.33
11-12-00-51200	MUNICIPAL COURT WAGES-CLERK	7,982.40	37,317.60	74,672.00	37,354.40	49.98
11-12-00-51220	MUNICIPAL COURT WAGES-PT	2,876.84	12,389.44	32,230.00	19,840.56	38.44
11-12-00-51250	MUNICIPAL CT OVERTIME	99.78	898.02	2,000.00	1,101.98	44.90
11-12-00-51340	MUNICIPAL CT LIFE INSURANCE	37.51	266.91	390.00	123.09	68.44
11-12-00-51345	MUNICIPAL CT HEALTH INSURANCE	1,944.41	13,610.87	27,948.00	14,337.13	48.70
11-12-00-51350	MUNICIPAL CT DENTAL INSURANCE	128.46	899.22	1,100.00	200.78	81.75
11-12-00-51355	MUNICIPAL CT VISION INSURANCE	5.71	39.97	69.00	29.03	57.93
11-12-00-51360	MUNICIPAL CT RETIREMENT FUND	581.92	2,751.54	5,493.00	2,741.46	50.09
11-12-00-51370	MUNICIPAL CT DISABILITY INS	13.25	92.75	159.00	66.25	58.33
11-12-00-51520	MUNICIPAL CT SOCIAL SECURITY	928.38	4,297.91	9,511.00	5,213.09	45.19
11-12-00-52140	COLLECTION FEES	125.00	375.00	1,000.00	625.00	37.50
11-12-00-52210	MUNICIPAL CT TELEPHONE	101.36	593.86	1,200.00	606.14	49.49
11-12-00-52900	CARE OF PRISONERS	.00	220.00	2,500.00	2,280.00	8.80
11-12-00-53100	MUNICIPAL CT OFFICE SUPPLIES	190.53	769.56	1,700.00	930.44	45.27
11-12-00-53120	POSTAGE-MUNICIPAL COURT	.00	523.33	2,000.00	1,476.67	26.17
11-12-00-53240	DUES, BOOKS, PUBLICATIONS	.00	1,060.00	1,600.00	540.00	66.25
11-12-00-53300	MUNICIPAL CT TRAVEL-MILEAGE	60.90	60.90	1,000.00	939.10	6.09
11-12-00-53310	MUN CT-MEALS & LODGING	298.31	298.31	1,500.00	1,201.69	19.89
11-12-00-53320	MUN CT CONFERENCES & SCHOOL	.00	.00	2,500.00	2,500.00	.00
11-12-00-53610	EQUIPMENT MAINT SERVICE COSTS	.00	11,682.86	8,700.00	2,982.86-	134.29
11-12-00-53810	MUNICIPAL COURT OPERATIONS	176.43	1,460.50	500.00	960.50-	292.10
11-12-00-53990	MUNICIPAL CT MISCELLANEOUS EXP	.00	.00	500.00	500.00	.00
	Total MUNICIPAL COURT:	17,375.31	98,121.11	194,856.00	96,734.89	50.36
	Total MUNICIPAL COURT:	28,250.42	166,810.03	389,756.00	222,945.97	42.80
CITY ATTORNEY						
CITY ATTORNEY						
11-13-00-51130	CITY ATTORNEY SALARY	9,501.57	44,340.66	90,929.00	46,588.34	48.76
11-13-00-51300	CITY ATTORNEY OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.00
11-13-00-51340	CITY ATTORNEY LIFE INSURANCE	.00	.00	.00	.00	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-13-00-51360	CITY ATTORNEY RETIREMENT FUND	684.12	3,192.56	6,547.00	3,354.44	48.76
11-13-00-51520	CITY ATTORNEY SOCIAL SECURITY	726.84	3,391.92	6,956.00	3,564.08	48.76
11-13-00-53100	CITY ATTORNEY OFFICE SUPPLIES	119.84	658.94	1,000.00	341.06	65.89
11-13-00-53240	DUES, BOOKS, PUBLICATIONS	.00	.00	2,100.00	2,100.00	.00
11-13-00-53310	CITY ATTORNEY MEALS & LODGING	.00	.00	1,000.00	1,000.00	.00
11-13-00-53320	CITY ATTORNEY SCHOOL/CONFER	.00	.00	325.00	325.00	.00
11-13-00-53990	CITY ATTORNEY MISC EXPENSES	.00	.00	300.00	300.00	.00
	Total CITY ATTORNEY:	11,032.37	51,584.08	110,157.00	58,572.92	46.83
OUTSIDE ATTORNEYS EXPENDITURES						
11-13-10-52140	OUTSIDE ATTORNEYS FEES	1,553.50	15,238.59	100,000.00	84,761.41	15.24
	Total OUTSIDE ATTORNEYS EXPENDITURES:	1,553.50	15,238.59	100,000.00	84,761.41	15.24
	Total CITY ATTORNEY:	12,585.87	66,822.67	210,157.00	143,334.33	31.80
GENERAL ADMINISTRATION						
MAYOR						
11-14-10-51140	MAYOR SALARY	900.00	4,200.00	7,800.00	3,600.00	53.85
11-14-10-51520	MAYOR SOCIAL SECURITY	45.90	344.25	596.70	252.45	57.69
11-14-10-53100	MAYOR OFFICE SUPPLIES	31.99	31.99	300.00	268.01	10.66
11-14-10-53310	MAYOR MEALS,LODGING,ETC	.00	.00	500.00	500.00	.00
11-14-10-53990	MAYOR MISC EXPENSE	.00	295.75	750.00	454.25	39.43
	Total MAYOR:	977.89	4,871.99	9,946.70	5,074.71	48.98
CITY ADMINISTRATOR						
11-14-20-51100	SALARIES AND WAGES	32,209.50	131,548.06	276,509.00	144,960.94	47.57
11-14-20-51340	LIFE INSURANCE	107.12	675.12	647.00	28.12-	104.35
11-14-20-51345	HEALTH INSURANCE	1,740.79	6,963.16	40,665.00	33,701.84	17.12
11-14-20-51350	DENTAL INSURANCE	127.73	894.11	3,083.00	2,188.89	29.00
11-14-20-51355	VISION INSURANCE	5.68	39.76	137.00	97.24	29.02
11-14-20-51360	RETIREMENT FUND (WRS)	2,346.09	9,660.49	19,908.00	10,247.51	48.53
11-14-20-51370	DISABILITY INSURANCE	33.58	169.14	348.00	178.86	48.60
11-14-20-51520	SOCIAL SECURITY	2,462.11	10,121.81	21,152.00	11,030.19	47.85
11-14-20-53100	OFFICE SUPPLIES	263.14	365.19	500.00	134.81	73.04
11-14-20-53240	DUES,BOOKS,PUBLICATIONS	267.80	1,392.80	2,000.00	607.20	69.64
11-14-20-53300	TRAVEL	547.55	3,061.19	5,500.00	2,438.81	55.66
11-14-20-53310	MEALS & LODGING	.00	20.78	1,500.00	1,479.22	1.39
11-14-20-53320	CONFERENCES & SEMINARS	231.40	1,051.40	1,300.00	248.60	80.88
11-14-20-53500	STRATEGIC PLAN	76.74	23,223.00	10,000.00	13,223.00-	232.23
11-14-20-53990	MISCELLANEOUS EXPENSES	5,722.86	8,214.71	12,236.00	4,021.29	67.14
11-14-20-54500	COMPUTER IT SVC & EQUIPMENT	11,792.02	93,306.18	130,000.00	36,693.82	71.77
	Total CITY ADMINISTRATOR:	57,934.11	290,706.90	525,485.00	234,778.10	55.32
CITY CLERK						
11-14-30-51100	SALARIES AND WAGES	13,492.95	91,557.82	191,027.00	99,469.18	47.93
11-14-30-51110	ASSISTANT CLERK WAGES	.00	.00	.00	.00	.00
11-14-30-51200	STAFF WAGES	.00	.00	.00	.00	.00
11-14-30-51340	LIFE INSURANCE	18.07	127.83	250.00	122.17	51.13
11-14-30-51345	HEALTH INSURANCE	3,616.94	25,318.58	44,276.00	18,957.42	57.18
11-14-30-51350	DENTAL INSURANCE	165.16	1,156.12	1,980.00	823.88	58.39
11-14-30-51355	VISION INSURANCE	11.55	80.85	144.00	63.15	56.15
11-14-30-51360	RETIRMENT FUND (WRS)	971.48	6,592.08	13,754.00	7,161.92	47.93

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-14-30-51370	DISABILITY INSURANCE	48.14	336.98	578.00	241.02	58.30
11-14-30-51520	SOCIAL SECURITY	980.45	7,145.24	14,614.00	7,468.76	48.89
11-14-30-51900	POLL WORKERS FEES	28.86	4,977.89	30,000.00	25,022.11	16.59
11-14-30-52180	MUNICIPAL CODIFICATION	.00	2,045.00	7,500.00	5,455.00	27.27
11-14-30-52190	CONTRACTS-WEIGHTS & MEASURES	.00	4,500.00	4,500.00	.00	100.00
11-14-30-53100	OFFICE SUPPLIES	575.76	1,302.31	2,500.00	1,197.69	52.09
11-14-30-53110	BALLOTS/OTHER ELECTION EXPENS	1,031.90	2,099.08	15,000.00	12,900.92	13.99
11-14-30-53120	POSTAGE	.00	10.36	9,000.00	8,989.64	.12
11-14-30-53140	OFFICIAL PUBLICATIONS & NOTICE	.00	5,083.44	8,000.00	2,916.56	63.54
11-14-30-53150	PUBLICATION FEES REIMBURSABLE	.00	.00	1,500.00	1,500.00	.00
11-14-30-53160	RECORDING FEES	.00	.00	150.00	150.00	.00
11-14-30-53200	PROFESSIONAL DUES	.00	.00	250.00	250.00	.00
11-14-30-53300	TRAVEL	.00	.00	1,000.00	1,000.00	.00
11-14-30-53310	MEALS & LODGING	.00	.00	1,000.00	1,000.00	.00
11-14-30-53320	CONFERENCES/TRAINING	.00	165.00	1,250.00	1,085.00	13.20
11-14-30-53820	LICENSE/SUPPORT EXPENSE	1,059.90	26,272.43	30,000.00	3,727.57	87.57
11-14-30-53990	MISCELLANEOUS EXPENSES	.00	.00	250.00	250.00	.00
Total CITY CLERK:		22,001.16	178,771.01	378,523.00	199,751.99	47.23
Total GENERAL ADMINISTRATION:		80,913.16	474,349.90	913,954.70	439,604.80	51.90
ACCOUNTING						
ACCOUNTING						
11-15-10-51100	SALARIES AND WAGES	42,288.51	197,294.37	366,550.00	169,255.63	53.82
11-15-10-51200	FINANCE WAGES	.00	.00	.00	.00	.00
11-15-10-51260	PART-TIME WAGES	.00	.00	.00	.00	.00
11-15-10-51340	LIFE INSURANCE	93.69	669.60	1,159.00	489.40	57.77
11-15-10-51345	HEALTH INSURANCE	5,728.68	40,100.78	68,745.00	28,644.22	58.33
11-15-10-51350	DENTAL INSURANCE	396.39	2,774.73	3,651.00	876.27	76.00
11-15-10-51355	VISION INSURANCE	15.64	109.48	256.00	146.52	42.77
11-15-10-51360	RETIREMENT EXP	3,044.82	14,205.38	26,392.00	12,186.62	53.82
11-15-10-51370	DISABILITY INS	72.80	509.60	874.00	364.40	58.31
11-15-10-51520	SOCIAL SECURITY	3,130.47	14,624.07	28,041.00	13,416.93	52.15
11-15-10-52120	CONSULTANT FEES	.00	1,600.00	5,500.00	3,900.00	29.09
11-15-10-52130	INDEPENDENT AUDIT FEES	875.00	25,875.00	28,000.00	2,125.00	92.41
11-15-10-53100	OFFICE SUPPLIES	407.76	2,144.25	3,500.00	1,355.75	61.26
11-15-10-53200	PROFESSIONAL DUES	299.00	869.00	1,000.00	131.00	86.90
11-15-10-53300	TRAVEL	239.25	239.25	500.00	260.75	47.85
11-15-10-53310	MEALS & LODGING	361.49	361.49	1,000.00	638.51	36.15
11-15-10-53320	CONFERENCES/TRAINING	.00	1,943.00	2,500.00	557.00	77.72
11-15-10-53990	MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.00
11-15-10-54500	COMPUTER IT SVC & EQUIPMENT	.00	.00	.00	.00	.00
Total ACCOUNTING:		56,953.50	303,320.00	538,168.00	234,848.00	56.36
ASSESSOR						
11-15-40-52100	ASSESSOR CONTRACTED SERVICES	3,750.00	26,250.00	43,080.00	16,830.00	60.93
11-15-40-52130	MANUFACTURING ASSESSMENT	.00	.00	2,995.00	2,995.00	.00
11-15-40-53100	ASSESSOR OFFICE SUPPLIES	.00	.00	.00	.00	.00
11-15-40-53980	BOARD OF REVIEW MISC EXPENSES	.00	.00	150.00	150.00	.00
Total ASSESSOR:		3,750.00	26,250.00	46,225.00	19,975.00	56.79
Total ACCOUNTING:		60,703.50	329,570.00	584,393.00	254,823.00	56.40

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
CITY HALL BUILDING						
CITY HALL BUILDING						
11-16-10-51200	CITY HALL MAINT WAGES	8,205.60	38,241.56	71,074.00	32,832.44	53.81
11-16-10-51250	CITY HALL MAINT OVERTIME	.00	448.75	1,025.00	576.25	43.78
11-16-10-51340	CITY HALL MAINT LIFE INS	26.64	184.17	314.00	129.83	58.65
11-16-10-51345	CITY HALL MAINT HEALTH INSUR	2,639.68	17,973.73	27,948.00	9,974.27	64.31
11-16-10-51350	CITY HALL MAINT DENTAL INSUR	129.19	879.80	1,541.00	661.20	57.09
11-16-10-51355	CITY HALL MAINT VISION INS	.03	.21	.00	.21-	.00
11-16-10-51360	CITY HALL MAINT RETIREMENT	593.67	2,805.85	5,191.00	2,385.15	54.05
11-16-10-51370	CITY HALL MAINT DISABILITY INS	19.81	138.67	237.00	98.33	58.51
11-16-10-51520	CITY HALL MAINT SOCIAL SEC	604.86	2,870.34	5,515.00	2,644.66	52.05
11-16-10-52210	CITY HALL TELEPHONE	1,905.00	8,885.81	16,000.00	7,114.19	55.54
11-16-10-52220	CITY HALL ELECTRICITY	3,348.61	19,188.08	45,000.00	25,811.92	42.64
11-16-10-52240	CITY HALL GAS HEAT	1,268.37	10,818.34	15,000.00	4,181.66	72.12
11-16-10-52260	CITY HALL WATER & SEWER EXP	.00	1,183.05	2,800.00	1,616.95	42.25
11-16-10-52400	CITY HALL BUILDING REPAIRS	.00	14,073.50	45,000.00	30,926.50	31.27
11-16-10-53100	CITY HALL OFFICE SUPPLIES	151.81	1,518.75	3,250.00	1,731.25	46.73
11-16-10-53500	CITY HALL BLDG MAINT SUPPLIES	430.62	5,393.23	5,800.00	406.77	92.99
11-16-10-53600	CITY HALL MAINT SERVICE COSTS	4,895.52	14,727.32	25,000.00	10,272.68	58.91
11-16-10-55310	CH OFFICE EQUIPMENT CONTRACTS	425.05	3,434.89	8,500.00	5,065.11	40.41
11-16-10-55320	CH POSTAGE METER RENT & EXP	543.15	1,499.40	2,500.00	1,000.60	59.98
	Total CITY HALL BUILDING:	25,187.61	144,265.45	281,695.00	137,429.55	51.21
	Total CITY HALL BUILDING:	25,187.61	144,265.45	281,695.00	137,429.55	51.21
POLICE DEPARTMENT						
POLICE DEPARTMENT						
11-21-00-43520	LAW ENFORCEMENT TRAINING AIDS	.00	.00	10,560.00	10,560.00	.00
11-21-00-43530	FEDERAL GRANTS & REIMBURSEME	.00	.00	.00	.00	.00
11-21-00-43540	STATE GRANTS & REIMBURSEMENTS	.00	.00	30,666.00	30,666.00	.00
11-21-00-46200	SEIZURES	.00	23.00	1,000.00	977.00	2.30
11-21-00-46210	MISCELLANEOUS REVENUE	113.78	1,273.36	1,000.00	273.36-	127.34
11-21-00-46220	WAGE REIMBURSEMENTS	1,056.99	42,777.48	165,809.00	123,031.52	25.80
11-21-00-46222	TRAINING REIMBURSEMENTS	.00	11,000.00	.00	11,000.00-	.00
11-21-00-46230	MISC TAXABLE REVENUES	.00	.00	.00	.00	.00
11-21-00-46240	FINGERPRINTING	28.44	341.25	500.00	158.75	68.25
11-21-00-46250	VEHICLE LOCKOUT FEE	426.60	1,815.42	3,400.00	1,584.58	53.39
11-21-00-46260	BLOOD DRAW REIMBURSEMENT	157.50	1,002.21	2,500.00	1,497.79	40.09
11-21-00-47300	DONATIONS	5,000.00	8,520.72	500.00	8,020.72-	1,704.14
11-21-00-47310	DONATIONS-SHOP WITH A COP	.00	306.00	6,000.00	5,694.00	5.10
11-21-00-47350	COMMUNICATIONS REIMB-FIRE DEPT	.00	69,059.00	69,059.00	.00	100.00
11-21-00-47370	SOFTVEST DONATIONS/GRANTS	.00	.00	2,072.00	2,072.00	.00
11-21-00-48300	SALE OF POLICE EQUIPMENT	.00	.00	15,000.00	15,000.00	.00
	Total POLICE DEPARTMENT:	6,783.31	136,118.44	308,066.00	171,947.56	44.18
POLICE DEPARTMENT						
11-21-00-51100	POLICE FT SALARIES	409,208.81	1,904,419.70	3,592,198.00	1,687,778.30	53.02
11-21-00-51200	POLICE PT WAGES	12,409.98	54,217.96	121,850.00	67,632.04	44.50
11-21-00-51250	POLICE OVERTIME WAGES	7,096.89	24,765.17	49,585.00	24,819.83	49.94
11-21-00-51270	PD COMPENSATION PER CONTRACT	23,698.15	123,926.44	205,756.00	81,829.56	60.23
11-21-00-51340	PD LIFE INSURANCE	391.81	2,804.45	5,535.00	2,730.55	50.67
11-21-00-51345	PD HEALTH INSURANCE	66,939.56	464,075.94	894,769.00	430,693.06	51.87
11-21-00-51347	PD HEALTH INS OPT OUT	975.00	4,225.00	15,600.00	11,375.00	27.08
11-21-00-51350	PD DENTAL INSURANCE	3,617.43	25,344.10	43,449.00	18,104.90	58.33

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-21-00-51355	PD VISION INSURANCE	172.94	1,211.56	2,771.00	1,559.44	43.72
11-21-00-51360	PD RETIREMENT FUND	59,470.07	278,062.61	503,928.00	225,865.39	55.18
11-21-00-51370	PD DISABILITY INS	822.76	5,679.72	11,179.00	5,499.28	50.81
11-21-00-51380	PD UNIFORM ALLOWANCE	11,556.94	33,644.73	42,565.00	8,920.27	79.04
11-21-00-51390	PART TIME UNIFORM EXPENSE	734.68	2,149.74	5,900.00	3,750.26	36.44
11-21-00-51395	STAFF APPERICATION	735.00	809.80	3,500.00	2,690.20	23.14
11-21-00-51400	PD INTERPRETERS FEES	.00	51.13	1,000.00	948.87	5.11
11-21-00-51410	PD OUTSIDE OFFICERS	.00	.00	.00	.00	.00
11-21-00-51520	PD SOCIAL SECURITY	33,907.41	157,715.46	304,852.00	147,136.54	51.74
11-21-00-51900	PFC COMMISSION EXPENSES	57.38	172.82	600.00	427.18	28.80
11-21-00-52140	OUTSIDE LEGAL EXPENSES	.00	.00	1,200.00	1,200.00	.00
11-21-00-52210	PD TELEPHONE EXPENSE	2,784.53	16,881.81	35,312.00	18,430.19	47.81
11-21-00-52220	POLICE IMPOUND BLDG ELECTRIC	87.21	560.37	1,400.00	839.63	40.03
11-21-00-52450	EQUIPMENT REPAIRS-INS CLAIMS	.00	.00	5,000.00	5,000.00	.00
11-21-00-52620	PD COMMUNICATION SYS MAINT FEE	3,279.94	28,312.56	52,100.00	23,787.44	54.34
11-21-00-52900	CARE OF PRISONERS	.00	28.57	1,000.00	971.43	2.86
11-21-00-52910	CARE OF STRAY ANIMALS	.00	.00	400.00	400.00	.00
11-21-00-53050	DATA PROCESSING	2,591.00	18,826.32	51,387.00	32,560.68	36.64
11-21-00-53100	PD OFFICE SUPPLIES	46.00	1,580.13	8,000.00	6,419.87	19.75
11-21-00-53120	PD POSTAGE	52.60-	1,084.74	2,800.00	1,715.26	38.74
11-21-00-53160	CRIME PREVENTION PROGRAM	.00	1,426.00	6,000.00	4,574.00	23.77
11-21-00-53300	PD MILEAGE/TRAVEL	.00	.00	1,500.00	1,500.00	.00
11-21-00-53310	PD MEALS & LODGING	554.81	6,470.71	11,000.00	4,529.29	58.82
11-21-00-53410	PD FUEL EXPENSE	3,599.41	23,472.59	62,500.00	39,027.41	37.56
11-21-00-53420	PD SPECIAL EQUIPMENT	37.90	2,360.48	17,238.00	14,877.52	13.69
11-21-00-53610	PD EQUIP MAINT SERV COSTS	1,966.25	12,536.98	40,640.00	28,103.02	30.85
11-21-00-53700	PD MEDICAL SUPPLIES	.00	1,394.07	3,500.00	2,105.93	39.83
11-21-00-53750	POLICE CANINE CARE	.00	.00	.00	.00	.00
11-21-00-53800	PD SPECIAL INVESTIGATIONS	209.15	2,181.57	13,520.00	11,338.43	16.14
11-21-00-53990	PD MISCELLANEOUS EXP	35.00	2,050.39	5,000.00	2,949.61	41.01
11-21-00-54100	PD TRAINING EXPENSES	2,976.11	32,412.60	53,810.00	21,397.40	60.24
11-21-00-54110	PD APPLICATION PROCESS	271.89	1,333.89	8,000.00	6,666.11	16.67
11-21-00-54120	TRNG & TRAVEL-REIMBURSEABLE	.00	.00	.00	.00	.00
11-21-00-54150	TUITION & BOOKS PER CONTRACT	3,723.44	5,220.46	9,100.00	3,879.54	57.37
11-21-00-54500	PRO-PHOENIX MAINT CONTRACT	.00	21,000.00	36,500.00	15,500.00	57.53
11-21-00-55000	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
11-21-00-55310	COPY MACHINE & SHREDDING SVC	332.72	2,717.13	6,200.00	3,482.87	43.82
11-21-00-55330	TELETYPE EXPENSE	.00	9,741.00	11,353.00	1,612.00	85.80
11-21-00-57310	SHOP WITH A COP PURCHASES	.00	.00	.00	.00	.00
11-21-00-57350	GRANT PURCHASES-STATE	.00	.00	.00	.00	.00
11-21-00-57360	DONOR PURCHASES	100.00	3,085.28	.00	3,085.28-	.00
11-21-00-57365	DONATION PURCHASES-FIRST RESP	.00	.00	.00	.00	.00
11-21-00-57370	BODY ARMOR EXPENDITURES	.00	5,554.00	9,684.00	4,130.00	57.35
11-21-00-57375	AXON CAMERAS/TASERS	.00	54,133.78	68,210.00	14,076.22	79.36
11-21-00-57376	PUBLIC SAFETY CAMERA SYSTEM	.00	11,300.00	27,000.00	15,700.00	41.85
11-21-00-58100	EQUIPMENT OUTLAY	17,076.00	40,857.49	86,250.00	45,392.51	47.37
	Total POLICE DEPARTMENT:	671,413.57	3,389,799.25	6,440,641.00	3,050,841.75	52.63
	Total POLICE DEPARTMENT:	678,196.88	3,525,917.69	6,748,707.00	3,222,789.31	52.25
FIRE DEPARTMENT						
FIRE DEPARTMENT						
11-22-00-43400	EMS PROV SUPP-ACT 102 EQUIP	.00	52,428.38	4,109.00	48,319.38-	1,275.94
11-22-00-43410	EMS PROV SUPP-ACT 102 TRAIN	.00	.00	2,398.00	2,398.00	.00
11-22-00-43420	FIRE DUES FROM STATE	.00	101,999.29	98,250.00	3,749.29-	103.82

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-22-00-43430	FIRE DUES FROM TOWN OF LINN	.00	.00	90,338.00	90,338.00	.00
11-22-00-43440	FIRE DUES FROM TOWN OF GENEVA	.00	.00	38,942.00	38,942.00	.00
11-22-00-43450	TOWN OF LINN REIMBURSEABLES	275,975.70	275,975.70	1,652,321.00	1,376,345.30	16.70
11-22-00-43455	TOWN OF LINN ADMIN FEE	.00	.00	280,000.00	280,000.00	.00
11-22-00-43540	STATE GRANTS & REIMBURSEMENTS	.00	.00	.00	.00	.00
11-22-00-44710	FIRE DEPT BURNING PERMIT	.00	.00	.00	.00	.00
11-22-00-46100	MISCELLANEOUS REVENUE	.00	5.00	1,000.00	995.00	.50
11-22-00-46230	INSPECTION FEES	7,890.00	23,310.00	64,000.00	40,690.00	36.42
11-22-00-46240	FIRE/EMS BILLING REVENUE	59,155.60	611,072.93	850,000.00	238,927.07	71.89
11-22-00-46245	ALS INTERCEPT FEE	.00	2,400.00	3,000.00	600.00	80.00
11-22-00-46250	PLAN REVIEW/SPRINKLER SYSTEMS	.00	6,278.00	9,000.00	2,722.00	69.76
11-22-00-47300	TOWNSHIPS FIRE SERVICES	150,485.89	150,485.89	723,674.00	573,188.11	20.79
11-22-00-48110	INTEREST	.00	.00	1,000.00	1,000.00	.00
11-22-00-48300	SALE OF FIRE DEPT EQUIPMENT	.00	.00	.00	.00	.00
11-22-00-48510	FIRE DEPT DONATIONS	5,000.00	5,000.00	1,000.00	4,000.00-	500.00
11-22-00-48550	DONATIONS-CPR CLASSES	.00	.00	500.00	500.00	.00
	Total FIRE DEPARTMENT:	498,507.19	1,228,955.19	3,819,532.00	2,590,576.81	32.18

FIRE DEPARTMENT

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-22-00-51130	FIRE OFFICER SALARIES	16,190.40	77,857.52	138,070.00	60,212.48	56.39
11-22-00-51135	FIRE PREVENTION DIVISION CHIEF	13,545.60	60,384.80	116,796.00	56,411.20	51.70
11-22-00-51140	FIRE/EMS STIPEND PAY	.00	.00	.00	.00	.00
11-22-00-51150	FIRE SAFETY/PUBLIC ED WAGES	357.04	2,500.15	9,715.00	7,214.85	25.73
11-22-00-51155	FIRE SAFETY/PUBLIC ED EXP	251.00	779.14	1,000.00	220.86	77.91
11-22-00-51160	FIRE/EMS OTHER PAY	.00	1,601.35	6,654.00	5,052.65	24.07
11-22-00-51220	PAID ON PREMISE WAGES	68,777.18	336,118.35	468,520.00	132,401.65	71.74
11-22-00-51225	APPRENTICESHIP PROGRAM	1,377.75	8,492.00	20,000.00	11,508.00	42.46
11-22-00-51230	FULL-TIME WAGES	183,481.82	761,482.62	1,242,309.00	480,826.38	61.30
11-22-00-51235	TOWN OF LINN STAFFING REIMBURS	.00	275,975.70	.00	275,975.70-	.00
11-22-00-51240	TOWN OF LINN STAFFING WAGES	54,176.32	136,952.65	825,847.00	688,894.35	16.58
11-22-00-51250	OVERTIME WAGES	1,505.40	10,642.19	35,000.00	24,357.81	30.41
11-22-00-51260	FULL-TIME VACATION WAGES	13,591.20	70,230.31	166,667.00	96,436.69	42.14
11-22-00-51270	FULL-TIME SICK TIME WAGES	11,236.84	41,188.55	216,435.00	175,246.45	19.03
11-22-00-51280	FULL TIME HOLIDAY WAGES	8,805.58	29,123.86	52,825.00	23,701.14	55.13
11-22-00-51300	EMS CITY CALL PAY	.00	.00	.00	.00	.00
11-22-00-51310	EMS GENEVA TWP CALL PAY	.00	.00	.00	.00	.00
11-22-00-51330	FD LIFE INSURANCE EXP	251.44	1,633.30	2,572.00	938.70	63.50
11-22-00-51340	FD WORKMEN DISABILITY INS	26,366.09	26,643.93	29,904.00	3,260.07	89.10
11-22-00-51345	FD HEALTH INSURANCE	43,654.94	274,080.71	621,222.00	347,141.29	44.12
11-22-00-51350	FD DENTAL INSURANCE	2,312.26	14,640.54	29,289.00	14,648.46	49.99
11-22-00-51355	FD VISION INSURANCE	135.83	862.40	1,769.00	906.60	48.75
11-22-00-51360	FIRE/EMS RETIREMENT EXP	56,546.23	237,937.76	419,534.00	181,596.24	56.71
11-22-00-51370	FD DISABILITY INS	562.92	3,461.58	2,053.00	1,408.58-	168.61
11-22-00-51380	FIRE DEPT UNIFORMS	1,437.27	17,886.38	26,000.00	8,113.62	68.79
11-22-00-51400	FIRE CITY CALL PAY	.00	.00	.00	.00	.00
11-22-00-51410	FIRE GENEVA TWP CALL PAY	.00	.00	.00	.00	.00
11-22-00-51420	FIRE LINN TWP CALL PAY	.00	.00	.00	.00	.00
11-22-00-51440	FD TRAVEL/MEAL EXPENSES	1,557.24	5,397.35	5,000.00	397.35-	107.95
11-22-00-51520	FD SOCIAL SECURITY EXP	29,505.20	124,216.49	215,405.00	91,188.51	57.67
11-22-00-52140	OUTSIDE BILLING SERVICES	5,193.94	27,699.01	46,750.00	19,050.99	59.25
11-22-00-52150	FIRE INSPECTORS WAGES	6,815.82	29,611.56	60,648.00	31,036.44	48.83
11-22-00-52160	FIRE/EMS DATA ENTRY WAGES	7,209.60	33,586.40	60,424.00	26,837.60	55.58
11-22-00-52175	2% FIRE DUES EXPENSES	4,691.38	46,670.98	.00	46,670.98-	.00
11-22-00-52190	OTHER PROFESSIONAL SERVICES	.00	.00	40,000.00	40,000.00	.00
11-22-00-52210	FIRE TELEPHONE EXPENSE	3,710.88	9,576.11	12,742.00	3,165.89	75.15

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-22-00-52220	FIREHOUSE ELECTRICITY	1,342.50	8,750.71	18,501.00	9,750.29	47.30
11-22-00-52240	FIREHOUSE GAS HEAT	401.50	6,926.85	9,284.00	2,357.15	74.61
11-22-00-52260	FIREHOUSE WATER/SEWER BILLS	.00	1,198.18	1,707.00	508.82	70.19
11-22-00-52400	EQUIPMENT REPAIRS-FIRE DEPT	3,018.41	42,946.57	81,000.00	38,053.43	53.02
11-22-00-52410	FIREHOUSE REPAIRS	.00	21,188.90	15,000.00	6,188.90-	141.26
11-22-00-52500	PROPERTY INSURANCE	.00	26,621.00	40,000.00	13,379.00	66.55
11-22-00-52620	FD-COMMUNICATION SYS MAINT FEE	128.96	596.22	3,751.00	3,154.78	15.89
11-22-00-52650	PD COMMUNICATION SERVICES	.00	69,059.00	66,548.00	2,511.00-	103.77
11-22-00-53100	OFFICE SUPPLIES	51.85	1,019.43	3,000.00	1,980.57	33.98
11-22-00-53120	POSTAGE EXPENSE	87.22	664.47	1,000.00	335.53	66.45
11-22-00-53200	MEMBERSHIP DUES & FEES	231.00	444.00	3,200.00	2,756.00	13.88
11-22-00-53320	FIRE DEPT CONFERENCES/SCHOOLS	84.99	746.61	5,000.00	4,253.39	14.93
11-22-00-53400	OPERATING SUPPLIES	1,049.28	3,114.36	5,000.00	1,885.64	62.29
11-22-00-53410	FD FUEL EXPENSE	3,685.65	19,728.30	26,000.00	6,271.70	75.88
11-22-00-53420	FIRE DUES FROM STATE EXPENSES	.00	.00	.00	.00	.00
11-22-00-53500	BLDG MAINT SUPPLIES-FIREHOUSE	1,481.05	10,068.34	15,000.00	4,931.66	67.12
11-22-00-53510	EQUIP MAINT SUPPLIES-FIRE DEPT	850.93	2,537.60	7,000.00	4,462.40	36.25
11-22-00-53600	FIREHOUSE MAINT SERVICE COSTS	.00	1,137.50	7,083.00	5,945.50	16.06
11-22-00-53610	FD-EQUIP MAINT SERV COST	.00	.00	.00	.00	.00
11-22-00-53970	BAD DEBT EXPENSE/ADJUSTMENTS	.00	.00	.00	.00	.00
11-22-00-53990	FIRE MISCELLANEOUS EXP	35.88	53.88	1,000.00	946.12	5.39
11-22-00-53995	STAFF APPRECIATION	2,564.38	5,205.82	5,000.00	205.82-	104.12
11-22-00-54100	FIRE TRAINING PAY	6,277.44	47,177.99	95,503.00	48,325.01	49.40
11-22-00-54120	TUITION REIMB PER CONTRACT	.00	.00	5,000.00	5,000.00	.00
11-22-00-54150	EXPENSE REIMB PER CONTRACT	.00	.00	1,500.00	1,500.00	.00
11-22-00-54500	FIRE IT SERVICES	5,310.38	30,020.11	46,817.00	16,796.89	64.12
11-22-00-54550	LEXIPOL	.00	6,862.37	6,863.00	.63	99.99
11-22-00-54600	PRO PHOENIX SUPPORT CONTRACT	.00	6,991.83	8,636.00	1,644.17	80.96
11-22-00-55000	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
11-22-00-55100	EMS TRAINING PAY	8,116.59	32,618.73	50,077.00	17,458.27	65.14
11-22-00-56100	CPR CLASS PAY	.00	.00	.00	.00	.00
11-22-00-57350	GRANT PURCHASES	.00	.00	.00	.00	.00
11-22-00-57360	DONATION PURCHASES	.00	5,253.45	.00	5,253.45-	.00
11-22-00-57365	DONATION PURCHASES-FIRST RESP	.00	.00	.00	.00	.00
11-22-00-57500	SPRINKLER SYSTEMS EXPENSES	.00	1,687.50	7,500.00	5,812.50	22.50
11-22-00-58000	FIRE EQUIPMENT/SUPPLIES	718.94	3,594.10	7,500.00	3,905.90	47.92
11-22-00-58100	EMS EQUIPMENT/SUPPLIES	207.42-	15,938.99	42,000.00	26,061.01	37.95
11-22-00-58110	SPECIALIZED TEAMS EQUIP/SUP	1,437.01	9,132.43	10,000.00	867.57	91.32
11-22-00-58200	STATE MANDATED EQUIP TESTING	8,683.27	25,268.30	109,700.00	84,431.70	23.03
11-22-00-58300	ACT 102 EXPENSES	387.33	16,659.33	7,309.00	9,350.33-	227.93
11-22-00-58400	PRE-EMPLOYMENT TESTING	513.00	1,754.63	3,000.00	1,245.37	58.49
11-22-00-58410	EMPLOYEE HEALTH & WELLNESS	.00	.00	5,795.00	5,795.00	.00
11-22-00-58500	EQUIPMENT OUTLAY	.00	13,576.33	20,800.00	7,223.67	65.27
Total FIRE DEPARTMENT:		609,497.31	3,105,777.52	5,615,224.00	2,509,446.48	55.31
Total FIRE DEPARTMENT:		1,108,004.50	4,334,732.71	9,434,756.00	5,100,023.29	45.94
BUILDING AND ZONING						
BUILDING AND ZONING						
11-24-00-44300	BUILDING PERMITS	20,508.48	152,181.85	255,000.00	102,818.15	59.68
11-24-00-44310	ELECTRICAL PERMITS	4,437.40	35,538.80	85,000.00	49,461.20	41.81
11-24-00-44320	PLUMBING PERMITS	5,855.00	36,370.00	60,000.00	23,630.00	60.62
11-24-00-44330	HVAC PERMITS	8,114.16	31,089.52	55,000.00	23,910.48	56.53
11-24-00-44400	ZONING PERMITS & FEES	5,950.00	28,440.00	55,000.00	26,560.00	51.71
11-24-00-44410	PERMITS-SHORT-TERM RENTALS	14,300.00	100,166.00	143,750.00	43,584.00	69.68

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-24-00-46300	TRASH PICK-UP REVENUE	.00	.00	.00	.00	.00
	Total BUILDING AND ZONING:	59,165.04	383,786.17	653,750.00	269,963.83	58.71
BUILDING AND ZONING						
11-24-00-51100	WAGES AND SALARIES	21,976.75	94,233.28	186,137.00	91,903.72	50.63
11-24-00-51200	CODE ENFORCER WAGES	8,004.00	25,430.81	71,065.00	45,634.19	35.79
11-24-00-51340	LIFE INSURANCE	81.74	458.06	804.00	345.94	56.97
11-24-00-51345	HEALTH INSURANCE	3,484.96	24,394.71	49,009.00	24,614.29	49.78
11-24-00-51350	DENTAL INSURANCE	287.20	1,625.02	3,171.00	1,545.98	51.25
11-24-00-51355	VISION INSURANCE	11.12	77.84	173.00	95.16	44.99
11-24-00-51360	RETIREMENT FUND(WRS)	2,081.40	8,516.85	18,769.00	10,252.15	45.38
11-24-00-51370	DISABILITY INSURANCE	46.36	368.46	741.00	372.54	49.72
11-24-00-51520	SOCIAL SECURITY	2,258.59	9,002.50	19,943.00	10,940.50	45.14
11-24-00-52170	CONTRACT-ELEVATOR INSPECTION	.00	.00	.00	.00	.00
11-24-00-52180	CONTRACTS-WEIGHTS & MEASURES	.00	.00	.00	.00	.00
11-24-00-52190	CONTRACT BUILDING INSPECTOR	19,158.80	126,867.13	295,750.00	168,882.87	42.90
11-24-00-52500	ZONING CODE ENFORCEMENT	5,444.86	20,930.50	40,000.00	19,069.50	52.33
11-24-00-52620	TELEPHONE EXPENSE	35.48	106.44	250.00	143.56	42.58
11-24-00-53100	OFFICE SUPPLIES	777.35	1,630.82	1,000.00	630.82-	163.08
11-24-00-53120	STATE SEALS	.00	2,071.49	2,100.00	28.51	98.64
11-24-00-53130	COPIER EXPENSES	118.91	594.55	1,440.00	845.45	41.29
11-24-00-53140	POSTAGE	.00	.00	500.00	500.00	.00
11-24-00-53150	ZONING CODES	.00	.00	1,000.00	1,000.00	.00
11-24-00-53200	MEMBERSHIP DUES & FEES	693.40	693.40	700.00	6.60	99.06
11-24-00-53300	TRAVEL	.00	.00	1,000.00	1,000.00	.00
11-24-00-53310	MEALS AND LODGING	.00	.00	500.00	500.00	.00
11-24-00-53320	CONFERENCES & SCHOOL	.00	198.00	2,000.00	1,802.00	9.90
11-24-00-53350	OTHER PROFESSIONAL FEES	.00	11,339.14	10,500.00	839.14-	107.99
11-24-00-53410	VEHICLE-FUEL & OIL	33.98	231.64	500.00	268.36	46.33
11-24-00-53990	MISCELLANEOUS EXPENSES	.00	222.00	.00	222.00-	.00
11-24-00-54500	COMPUTER IT SVC & EQUIPMENT	.00	4,575.00	4,750.00	175.00	96.32
11-24-00-58100	EQUIPMENT OUTLAY	.00	.00	.00	.00	.00
	Total BUILDING AND ZONING:	64,494.90	333,567.64	711,802.00	378,234.36	46.86
	Total BUILDING AND ZONING:	123,659.94	717,353.81	1,365,552.00	648,198.19	52.53
EMERGENCY MANAGEMENT						
EMERGENCY MANAGEMENT						
11-29-00-51200	EMER MGMT PART TIME WAGES	.00	.00	.00	.00	.00
11-29-00-51360	EMER MGMT RETIREMENT	.00	.00	.00	.00	.00
11-29-00-51520	EMER MGMT SOCIAL SEC	.00	.00	.00	.00	.00
11-29-00-52100	STORM SIRENS MAINT. & REPAIRS	.00	3,776.00	7,466.00	3,690.00	50.58
11-29-00-52210	EMER MGMT TELEPHONE EXP	.00	.00	.00	.00	.00
11-29-00-52220	SIRENS ELECTRICTY	69.62	415.19	637.00	221.81	65.18
11-29-00-53100	EMER MGMT OFFICE SUPPLIES	.00	.00	.00	.00	.00
11-29-00-53310	EMER MGMT MEALS,LODGING,ETC	.00	.00	500.00	500.00	.00
11-29-00-53400	EMER MGMT SUPPLIES	.00	3,740.95	4,900.00	1,159.05	76.35
11-29-00-53600	ONE CALL NOW PROGRAM	.00	.00	.00	.00	.00
11-29-00-53610	EMER MGMT VEHICLE MAINT/SVC	.00	.00	.00	.00	.00
11-29-00-53990	EMER MGMT MISC EXP	.00	.00	.00	.00	.00
11-29-00-54100	EMER MGMT TRAINING EXP	.00	.00	.00	.00	.00
11-29-00-54130	PUBLIC EDUCATION	.00	.00	800.00	800.00	.00
11-29-00-54140	MEDICAL RESERVE CORPS	.00	.00	.00	.00	.00
11-29-00-54150	OUTSOURCED-COOP/COG	.00	.00	.00	.00	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-29-00-55310	EMER MGMT COPYING COSTS	.00	.00	.00	.00	.00
11-29-00-58100	EQUIPMENT OUTLAY	3,450.48	3,450.48	.00	3,450.48-	.00
	Total EMERGENCY MANAGEMENT:	3,520.10	11,382.62	14,303.00	2,920.38	79.58
	Total EMERGENCY MANAGEMENT:	3,520.10	11,382.62	14,303.00	2,920.38	79.58
DPW AND ENGINEERING						
DPW AND ENGINEERING						
11-30-00-52160	CITY ENGINEERING FEES	430.50	21,525.65	55,000.00	33,474.35	39.14
11-30-00-52170	SURVEYING	.00	.00	5,000.00	5,000.00	.00
	Total DPW AND ENGINEERING:	430.50	21,525.65	60,000.00	38,474.35	35.88
	Total DPW AND ENGINEERING:	430.50	21,525.65	60,000.00	38,474.35	35.88
STREET DEPARTMENT						
STREET DEPARTMENT						
11-32-10-43550	MISC STREET DEPT GRANTS	.00	11,168.00	.00	11,168.00-	.00
11-32-10-44350	PUBLIC WORKS CONST PERMIT	420.00	2,490.00	5,000.00	2,510.00	49.80
11-32-10-45220	RESTITUTION-STREET DEPT PROP	.00	.00	.00	.00	.00
11-32-10-46300	MISC STREET DEPT REVENUE	.00	586.70	1,000.00	413.30	58.67
11-32-10-46440	GRASS/WEED CUTTING	.00	.00	.00	.00	.00
	Total STREET DEPARTMENT:	420.00	14,244.70	6,000.00	8,244.70-	237.41
STREET DEPARTMENT						
11-32-10-51000	DIRECTOR OF PUBLIC WORKS	.00	.00	.00	.00	.00
11-32-10-51200	SALARIES AND WAGES	59,852.50	366,514.43	656,040.00	289,525.57	55.87
11-32-10-51250	ST DEPT OVERTIME WAGES	5,474.69	14,582.13	26,560.00	11,977.87	54.90
11-32-10-51260	ST DEPT SEASONAL LABOR	11,179.71	50,681.20	80,000.00	29,318.80	63.35
11-32-10-51270	ST DEPT OFFICE ADMIN ASST	3,716.42	16,903.26	31,618.00	14,714.74	53.46
11-32-10-51340	ST DEPT LIFE INSURANCE	149.04	1,163.57	1,525.00	361.43	76.30
11-32-10-51345	ST DEPT HEALTH INSURANCE	10,400.34	89,776.49	162,665.00	72,888.51	55.19
11-32-10-51350	ST DEPT DENTAL INSURANCE	769.09	6,671.96	10,758.00	4,086.04	62.02
11-32-10-51355	ST DEPT VISION INSURANCE	25.23	210.41	565.00	354.59	37.24
11-32-10-51360	ST DEPT RETIREMENT FUND	4,910.59	29,330.12	51,424.00	22,093.88	57.04
11-32-10-51370	ST DEPT DISABILITY INS	246.82	1,727.74	2,800.00	1,072.26	61.71
11-32-10-51380	ST DEPT UNIFORM ALLOW	.00	12,418.56	13,000.00	581.44	95.53
11-32-10-51520	ST DEPT SOCIAL SECURITY	6,019.90	34,720.80	60,758.00	26,037.20	57.15
11-32-10-52050	DRUG AND MEDICAL TESTING	508.00	1,131.00	1,700.00	569.00	66.53
11-32-10-52210	ST DEPT TELEPHONE EXPENSE	796.33	3,055.17	5,500.00	2,444.83	55.55
11-32-10-52220	ST DEPT BLDG ELECTRICITY	769.27	5,239.91	11,750.00	6,510.09	44.59
11-32-10-52240	ST DEPT BLDG GAS HEAT	573.13	12,319.08	12,000.00	319.08-	102.66
11-32-10-52260	ST DEPT BLDG-WATER & SEWER	.00	1,014.38	1,500.00	485.62	67.63
11-32-10-52400	ST DEPT BUILDING REPAIRS	.00	3,814.50	14,200.00	10,385.50	26.86
11-32-10-52500	ST DEPT EQUIPMENT REPAIRS	316.73	20,786.09	80,000.00	59,213.91	25.98
11-32-10-52620	ST DEPT COMM SYSTEM MAINT FEES	31.78	31.78	1,500.00	1,468.22	2.12
11-32-10-52700	SIDEWALK REPAIRS	.00	4,480.00	30,000.00	25,520.00	14.93
11-32-10-53300	MILEAGE/TRAVEL	.00	.00	800.00	800.00	.00
11-32-10-53310	MEALS/LODGING	.00	.00	200.00	200.00	.00
11-32-10-53320	CONFERENCES/DUES	.00	.00	2,000.00	2,000.00	.00
11-32-10-53400	OPERATING SUPPLIES-STREET DEPT	2,472.60	8,484.80	27,000.00	18,515.20	31.43
11-32-10-53410	VEHICLE-FUEL & OIL	12,190.91	59,662.01	90,000.00	30,337.99	66.29
11-32-10-53420	MOSQUITO CONTROL	.00	.00	.00	.00	.00
11-32-10-53440	WEED CUTTING	.00	.00	.00	.00	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-32-10-53450	SAFETY GRANT EXPENDITURES	1,149.90	2,224.90	1,100.00	1,124.90-	202.26
11-32-10-53500	BLDG MAINT SUPPLIES-STR DEPT	242.31	3,116.70	4,500.00	1,383.30	69.26
11-32-10-53510	VEHICLE/EQUIPMENT MAINTENANCE	330.43	37,138.40	39,500.00	2,361.60	94.02
11-32-10-53600	ST DEPT BLDG MAINT SERV COSTS	812.07	2,557.45	6,500.00	3,942.55	39.35
11-32-10-53700	ROAD MAINTENANCE SUPPLIES	1,945.32	15,149.98	110,000.00	94,850.02	13.77
11-32-10-53750	STREET CRACK FILLING	.00	.00	.00	.00	.00
11-32-10-53900	FIRST AID AND SAFETY SUPPLIES	217.97	1,651.66	4,200.00	2,548.34	39.33
11-32-10-53990	ST DEPT MISCELLANEOUS EXP	.00	1,154.21	5,000.00	3,845.79	23.08
11-32-10-57360	DONATION PURCHASES	.00	721.97	.00	721.97-	.00
Total STREET DEPARTMENT:		125,101.08	808,434.66	1,546,663.00	738,228.34	52.27
SNOW AND ICE						
11-32-12-46310	SNOW & ICE CONTROL	.00	6,600.00	10,000.00	3,400.00	66.00
Total SNOW AND ICE:		.00	6,600.00	10,000.00	3,400.00	66.00
SNOW AND ICE						
11-32-12-51200	SNOW & ICE CONTROL WAGES	.00	34,586.18	39,540.00	4,953.82	87.47
11-32-12-51250	SNOW & ICE CONTROL OVERTIME	.00	10,167.22	25,000.00	14,832.78	40.67
11-32-12-51340	SNOW & ICE LIFE INSURANCE	.00	72.48	75.00	2.52	96.64
11-32-12-51345	SNOW & ICE HEALTH INSURANCE	.00	8,000.35	10,500.00	2,499.65	76.19
11-32-12-51350	SNOW & ICE DENTAL INSURANCE	.00	641.26	750.00	108.74	85.50
11-32-12-51355	SNOW & ICE VISION INSURANCE	.00	20.78	30.00	9.22	69.27
11-32-12-51360	SNOW & ICE RETIREMENT FUND	.00	3,256.39	4,646.00	1,389.61	70.09
11-32-12-51370	SNOW & ICE DISABILITY INS	.00	.00	50.00	50.00	.00
11-32-12-51520	SNOW & ICE SOCIAL SECURITY	.00	3,394.35	4,937.00	1,542.65	68.75
11-32-12-52200	CONTRACT HAULING SERVICES	.00	15,978.20	35,000.00	19,021.80	45.65
11-32-12-52500	SNOW & ICE CONTROL-REPAIRS	.00	1,165.00	8,500.00	7,335.00	13.71
11-32-12-53400	OPERATING SUPPLIES-SNOW & ICE	.00	21,647.96	79,543.00	57,895.04	27.22
11-32-12-53440	SNOW REMOVAL EXPENSES	.00	6,600.00	.00	6,600.00-	.00
11-32-12-53510	EQUIP MAINT SUPPL-SNOW & ICE	.00	370.03	9,200.00	8,829.97	4.02
Total SNOW AND ICE:		.00	105,900.20	217,771.00	111,870.80	48.63
TREE AND BRUSH						
11-32-13-46440	BRUSH PICKUP CHARGES	.00	.00	.00	.00	.00
11-32-13-48510	DONATIONS TO TREE PROGRAM	.00	370.00	750.00	380.00	49.33
Total TREE AND BRUSH:		.00	370.00	750.00	380.00	49.33
TREE AND BRUSH						
11-32-13-51200	TREE, BRUSH & COMPOST WAGES	42,800.38	148,625.55	176,908.00	28,282.45	84.01
11-32-13-51250	TREE, BRUSH & COMPOST OT	403.47	8,200.19	2,600.00	5,600.19-	315.39
11-32-13-51340	TREE, BRUSH & COMPOST LIFE INS	64.07	387.30	500.00	112.70	77.46
11-32-13-51345	TREE,BRUSH & COMPOST HEALTH IN	7,968.75	41,617.96	48,000.00	6,382.04	86.70
11-32-13-51350	TREE, BRUSH & COMPOST DENTAL	528.39	2,788.96	2,600.00	188.96-	107.27
11-32-13-51355	TREE, BRUSH & COMPOST VISION	20.34	115.44	200.00	84.56	57.72
11-32-13-51360	TREE, BRUSH & COMPOST RETIRE	3,110.67	11,291.48	13,361.00	2,069.52	84.51
11-32-13-51370	TREE, BRUSH & COMPOST DISB. IN	17.96	125.72	300.00	174.28	41.91
11-32-13-51520	TREE, BRUSH & COMPOST SOC SEC	3,224.98	11,733.05	14,196.00	2,462.95	82.65
11-32-13-52200	FORESTRY SERVICES	.00	.00	2,500.00	2,500.00	.00
11-32-13-53440	BRUSH PICKUP EXPENSES	.00	.00	.00	.00	.00
11-32-13-53460	PURCHASE OF TREES	.00	255.00	20,000.00	19,745.00	1.28
11-32-13-53470	TREE TREATMENTS	.00	.00	10,000.00	10,000.00	.00
11-32-13-54100	TRAINING & SEMINARS	1,202.00	4,023.80	2,500.00	1,523.80-	160.95

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-32-13-54200	TREE & BRUSH-REPAIR	.00	10,828.57	7,500.00	3,328.57-	144.38
11-32-13-54300	TREE, BRUSH & COMPOST OPER SU	1,355.67	8,067.83	20,000.00	11,932.17	40.34
11-32-13-56810	MEMORIAL TREE PURCHASES	.00	.00	.00	.00	.00
	Total TREE AND BRUSH:	60,696.68	248,060.85	321,165.00	73,104.15	77.24
COMPOST OPERATIONS						
11-32-14-51200	COMPOSTING ST DEPT WAGES	.00	.00	.00	.00	.00
11-32-14-51360	COMPOSTING RETIREMENT FUND	.00	.00	.00	.00	.00
11-32-14-51370	COMPOSTING DISABILITY INS	.00	.00	.00	.00	.00
11-32-14-51520	COMPOSTING SOCIAL SECURITY	.00	.00	.00	.00	.00
11-32-14-52200	COMPOSTING SERVICES	.00	.00	.00	.00	.00
11-32-14-54300	COMPOSTING OPERATING SUPPLIES	.00	.00	.00	.00	.00
	Total COMPOST OPERATIONS:	.00	.00	.00	.00	.00
STORM SEWER						
11-32-15-51200	STORM SEWER WAGES	408.16	765.30	4,557.00	3,791.70	16.79
11-32-15-51230	STORM SEWER WAGES DIG HOT	1,862.23	4,403.02	6,145.00	1,741.98	71.65
11-32-15-51250	STORM SEWER OVERTIME	.00	.00	.00	.00	.00
11-32-15-51340	STORM SEWER LIFE INS	2.34	7.52	20.00	12.48	37.60
11-32-15-51345	STORM SEWER HEALTH INSURANCE	.00	.00	1,945.00	1,945.00	.00
11-32-15-51350	STORM SEWER DENTAL INSURANCE	21.87	70.32	250.00	179.68	28.13
11-32-15-51355	STORM SEWER VISION INSURANCE	.00	.00	15.00	15.00	.00
11-32-15-51360	STORM SEWER RETIREMENT	163.47	372.09	1,036.00	663.91	35.92
11-32-15-51370	STORM SEWER DISABILITY INS	.00	.00	15.00	15.00	.00
11-32-15-51520	STORM SEWER SOC SEC	173.70	395.38	1,100.00	704.62	35.94
11-32-15-54500	STORM SEWER MAINTENANCE	2,771.54	4,432.57	12,000.00	7,567.43	36.94
11-32-15-54600	STORM SEWER DIGGERS HOTLINE	.00	1,363.90	2,000.00	636.10	68.20
	Total STORM SEWER:	5,403.31	11,810.10	29,083.00	17,272.90	40.61
	Total STREET DEPARTMENT:	191,621.07	1,195,420.51	2,131,432.00	936,011.49	56.09
TRAFFIC CONTROL						
TRAFFIC CONTROL						
11-34-10-46390	CAR TOWING REIMBURSEMENTS	.00	920.00	1,500.00	580.00	61.33
	Total TRAFFIC CONTROL:	.00	920.00	1,500.00	580.00	61.33
TRAFFIC CONTROL						
11-34-10-51200	TRAFFIC CONTROL WAGES	510.20	612.24	1,700.00	1,087.76	36.01
11-34-10-51250	TRAFFIC CONTROL OVERTIME	.00	.00	250.00	250.00	.00
11-34-10-51340	TRAFFIC CONTROL LIFE INS	.50	.67	5.00	4.33	13.40
11-34-10-51345	TRAFFIC CONTROL HEALTH INSUR	.00	.00	250.00	250.00	.00
11-34-10-51350	TRAFFIC CONTROL DENTAL INSUR	4.69	6.30	25.00	18.70	25.20
11-34-10-51355	TRAFFIC CONTROL VISION INS	.00	.00	.00	.00	.00
11-34-10-51360	TRAFFIC CONTROL RETIREMENT	36.74	44.09	125.00	80.91	35.27
11-34-10-51370	TRAFFIC CONTROL DISABILITY INS	.00	.00	10.00	10.00	.00
11-34-10-51520	TRAFFIC CONTROL SOCIAL SEC	39.04	46.85	149.00	102.15	31.44
11-34-10-52220	ELECTRICITY-FLASHERS	433.52	2,668.33	5,000.00	2,331.67	53.37
11-34-10-52230	STREET LIGHTS ELECTRICITY	9,260.37	57,170.54	110,000.00	52,829.46	51.97
11-34-10-52600	REPAIRS-TRAFFIC SIGNALS,ETC	.00	4,998.58	9,500.00	4,501.42	52.62
11-34-10-52610	STREET LIGHTS REPAIRS	5,126.30	6,881.05	7,500.00	618.95	91.75
11-34-10-52900	CAR TOWING	.00	1,520.00	4,000.00	2,480.00	38.00
11-34-10-53700	MARKING PAINT	10,406.56	10,539.12	17,000.00	6,460.88	61.99

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-34-10-53740	STREET IDENTIFICATION SIGNS	.00	2,193.43	2,650.00	456.57	82.77
11-34-10-53750	TRAFFIC CONTROL STREET SIGNS	515.18	7,381.91	5,500.00	1,881.91-	134.22
11-34-10-53940	STREET DECORATIONS	542.66	8,413.84	5,000.00	3,413.84-	168.28
	Total TRAFFIC CONTROL:	26,875.76	102,476.95	168,664.00	66,187.05	60.76
	Total TRAFFIC CONTROL:	26,875.76	103,396.95	170,164.00	66,767.05	60.76
SANITATION AND RECYCLING						
SANITATION AND RECYCLING						
11-36-00-52940	SOLID WASTE-RESIDENTIAL	42,150.78	294,715.26	469,350.00	174,634.74	62.79
11-36-00-52960	SOLID WASTE-STREET DEPT	.00	4,799.56	12,500.00	7,700.44	38.40
11-36-00-52970	SOLID WASTE-RECYCLING	23,119.74	161,651.58	264,350.00	102,698.42	61.15
	Total SANITATION AND RECYCLING:	65,270.52	461,166.40	746,200.00	285,033.60	61.80
	Total SANITATION AND RECYCLING:	65,270.52	461,166.40	746,200.00	285,033.60	61.80
MUSEUM						
MUSEUM						
11-51-10-52220	MUSEUM-ELECTRICITY	563.80	4,948.05	11,500.00	6,551.95	43.03
11-51-10-52240	MUSEUM-GAS HEAT	202.03	4,661.93	5,250.00	588.07	88.80
11-51-10-52260	MUSEUM-WATER & SEWER EXP	.00	660.47	1,750.00	1,089.53	37.74
11-51-10-52400	MUSEUM-MAINTENANCE & REPAIRS	.00	3,138.50	10,000.00	6,861.50	31.39
11-51-10-57350	MUSEUM-OPERATIONS SUBSIDY	.00	6,500.00	13,000.00	6,500.00	50.00
	Total MUSEUM:	765.83	19,908.95	41,500.00	21,591.05	47.97
	Total MUSEUM:	765.83	19,908.95	41,500.00	21,591.05	47.97
PARKS						
PARKS						
11-52-00-46740	PARK APPLICATION FEE	.00	.00	.00	.00	.00
11-52-00-46750	PARK USE FEES	.00	4,271.25	15,000.00	10,728.75	28.48
11-52-00-48000	SPONSORSHIPS	.00	.00	.00	.00	.00
11-52-00-48500	PARK DONATIONS	.00	6,421.95	5,000.00	1,421.95-	128.44
11-52-00-48510	PARK DONATIONS-YMCA	.00	.00	.00	.00	.00
11-52-00-48600	PARK FUND GRANTS	.00	.00	5,000.00	5,000.00	.00
11-52-00-48910	PARK FUND COLLECTIONS	.00	.00	.00	.00	.00
	Total PARKS:	.00	10,693.20	25,000.00	14,306.80	42.77
PARKS						
11-52-00-51000	PARKS DIRECTOR	.00	.00	.00	.00	.00
11-52-00-51100	SALARIES AND WAGES	13,836.00	64,568.00	119,850.00	55,282.00	53.87
11-52-00-51200	PARKS WAGES	18,470.68	50,373.94	120,635.00	70,261.06	41.76
11-52-00-51250	PARKS OVERTIME WAGES	1,159.13	3,447.93	11,120.00	7,672.07	31.01
11-52-00-51340	PARKS LIFE INSURANCE	34.29	162.91	300.00	137.09	54.30
11-52-00-51345	PARKS HEALTH INSURANCE	4,556.42	29,520.54	36,000.00	6,479.46	82.00
11-52-00-51350	PARKS DENTAL INSURANCE	315.30	1,680.84	2,120.00	439.16	79.28
11-52-00-51355	PARKS VISION INSURANCE	12.28	83.33	225.00	141.67	37.04
11-52-00-51360	PARKS RETIREMENT FUND	2,409.51	8,523.99	17,315.00	8,791.01	49.23
11-52-00-51370	PARKS DISABILITY INS	34.20	233.12	475.00	241.88	49.08
11-52-00-51520	PARKS SOCIAL SECURITY	2,506.42	8,847.46	19,248.00	10,400.54	45.97
11-52-00-52165	PARK PLAN	.00	.00	.00	.00	.00
11-52-00-52220	PARKS ELECTRICITY	633.83	5,119.75	10,000.00	4,880.25	51.20

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-52-00-52240	PARKS GAS HEAT	.00	336.77	1,500.00	1,163.23	22.45
11-52-00-52260	PARKS WATER & SEWER EXP	.00	1,592.87	5,500.00	3,907.13	28.96
11-52-00-52270	FOUNTAINS/STATUES-WATER/SEWER	.00	622.95	3,500.00	2,877.05	17.80
11-52-00-52410	BLDG MAINT&REPAIR-PARKS	2,429.51	4,263.82	6,500.00	2,236.18	65.60
11-52-00-52500	EQUIPMENT REPAIR SERVICES	.00	3,650.50	6,500.00	2,849.50	56.16
11-52-00-53400	PARKS OPERATING SUPPLIES	689.35	2,062.50	6,500.00	4,437.50	31.73
11-52-00-53500	BLDG MAINT SUPPLIES-PARKS	442.00	12,877.71	30,000.00	17,122.29	42.93
11-52-00-53520	GROUNDS MAINT SUPPLIES	80.91	15,944.02	25,000.00	9,055.98	63.78
11-52-00-53620	GROUNDS FERTILIZER/WEED CONTR	1,152.24	5,971.34	7,500.00	1,528.66	79.62
11-52-00-53990	PARKS MISCELLANEOUS EXPENSES	.00	1,028.88	5,000.00	3,971.12	20.58
11-52-00-57360	PARK DONATION PURCHASES	4,065.00	13,945.00	.00	13,945.00-	.00
11-52-00-57370	PARK DONATION PURCHASES-YMCA	.00	.00	.00	.00	.00
11-52-00-58400	4 SEASON NATURE PRESERVE	.00	3,000.00	14,800.00	11,800.00	20.27
11-52-00-59220	DUNN FIELD ELECTRIC	169.41	1,177.36	2,100.00	922.64	56.06
11-52-00-59500	BLDG MAINT SUPPLIES-RECREATION	.00	.00	2,200.00	2,200.00	.00
11-52-00-59510	EQUIP MAINT SUPPL-RECREATION	392.60	1,177.60	1,000.00	177.60-	117.76
Total PARKS:		53,389.08	240,213.13	454,888.00	214,674.87	52.81
VETERANS PARK						
11-52-01-51200	VETS PARKS WAGES	7,627.64	17,800.75	60,759.00	42,958.25	29.30
11-52-01-51250	VETS PARKS OVERTIME	.00	1,120.13	3,500.00	2,379.87	32.00
11-52-01-51340	VETS PARK LIFE INSURANCE	6.48	28.96	75.00	46.04	38.61
11-52-01-51345	VETS PARK HEALTH INSURANCE	2,639.68	9,419.52	18,000.00	8,580.48	52.33
11-52-01-51350	VETS PARK DENTAL INSURANCE	128.46	479.23	1,541.00	1,061.77	31.10
11-52-01-51355	VETS PARK VISION INSURANCE	8.69	31.01	55.00	23.99	56.38
11-52-01-51360	VETS PARKS RETIREMENT FUND	549.19	1,399.02	4,375.00	2,975.98	31.98
11-52-01-51370	VETS PARKS DISABILITY INS	.00	.00	50.00	50.00	.00
11-52-01-51520	VETS PARKS SOCIAL SECURITY	558.48	1,392.15	4,916.00	3,523.85	28.32
11-52-01-52220	VETS PARKS ELECTRICITY	653.71	5,316.07	9,000.00	3,683.93	59.07
11-52-01-52240	VETS PARK GAS HEAT	120.14	1,684.15	1,000.00	684.15-	168.42
11-52-01-52260	VETS PARK WATER & SEWER	.00	994.17	2,400.00	1,405.83	41.42
11-52-01-53400	VETS PARK OPERATING SUPPLIES	183.97	1,750.06	6,500.00	4,749.94	26.92
11-52-01-53500	BLDG MAINT & REPAIR	.00	.00	3,000.00	3,000.00	.00
11-52-01-59520	GROUNDS MAINTENANCE SUPPLIES	.00	3,050.97	8,000.00	4,949.03	38.14
Total VETERANS PARK:		12,476.44	44,466.19	123,171.00	78,704.81	36.10
Total PARKS:		65,865.52	295,372.52	603,059.00	307,686.48	48.98
HILLMOOR						
HILLMOOR						
11-62-01-51200	HILLMOOR WAGES	2,660.41	6,193.87	40,427.00	34,233.13	15.32
11-62-01-51250	HILLMOOR OVERTIME	27.26	27.26	.00	27.26-	.00
11-62-01-51340	HILLMOOR LIFE INSURANCE	.00	.20	20.00	19.80	1.00
11-62-01-51345	HILLMOOR HEALTH INSURANCE	.00	23.44	4,000.00	3,976.56	.59
11-62-01-51350	HILLMOOR DENTAL INSURANCE	.00	3.08	195.00	191.92	1.58
11-62-01-51355	HILLMOOR VISION INSURANCE	.00	.00	20.00	20.00	.00
11-62-01-51360	HILLMOOR RETIREMENT FUND	36.52	121.11	1,100.00	978.89	11.01
11-62-01-51370	HILLMOOR DISABILITY INS	.00	.00	.00	.00	.00
11-62-01-51520	HILLMOOR SOCIAL SECURITY	204.96	473.77	3,552.00	3,078.23	13.34
11-62-01-53400	HILLMOOR OPERATING SUPPLIES	.00	.00	5,000.00	5,000.00	.00
11-62-01-53500	BLDG MAINT & REPAIR	.00	.00	.00	.00	.00
11-62-01-59520	GROUNDS MAINTENANCE SUPPLIES	.00	37.95	3,500.00	3,462.05	1.08
11-62-01-59530	ECOLOGICAL RESTORATION PLAN	.00	.00	.00	.00	.00
11-62-01-59540	PARK PLAN-ZONE 1	.00	.00	.00	.00	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
11-62-01-59900	OTHER PROFESSIONAL SERVICES	3,000.00	19,500.00	36,000.00	16,500.00	54.17
	Total HILLMOOR:	5,929.15	26,380.68	93,814.00	67,433.32	28.12
	Total HILLMOOR:	5,929.15	26,380.68	93,814.00	67,433.32	28.12
PARKS PROGRAMS						
PARKS PROGRAMS						
11-65-02-46750	ADULT SPORTS PROGRAM	.00	1,286.41	.00	1,286.41-	.00
	Total PARKS PROGRAMS:	.00	1,286.41	.00	1,286.41-	.00
	Total PARKS PROGRAMS:	.00	1,286.41	.00	1,286.41-	.00
PLAN COMMISSION						
PLAN COMMISSION						
11-69-30-52130	IMPACT FEES STUDY	.00	.00	.00	.00	.00
11-69-30-52165	PARK PLAN	.00	.00	.00	.00	.00
11-69-30-53320	PLAN COMMISSION CONF & SCHOOL	.00	.00	.00	.00	.00
11-69-30-53990	PLAN COMMISSION MISC EXP	.00	.00	.00	.00	.00
	Total PLAN COMMISSION:	.00	.00	.00	.00	.00
	Total PLAN COMMISSION:	.00	.00	.00	.00	.00
MISCELLANEOUS						
MISCELLANEOUS						
11-70-00-47210	HISTORIC PRESERVATION DONATION	.00	54.00	100.00	46.00	54.00
11-70-00-47230	HISTORIC PLAQUE REIMBURSEMENT	.00	.00	.00	.00	.00
11-70-00-47300	AVIAN DONATIONS	.00	.00	250.00	250.00	.00
	Total MISCELLANEOUS:	.00	54.00	350.00	296.00	15.43
MISCELLANEOUS						
11-70-00-57200	HISTORIC PRESERVATION	.00	3,229.23	19,000.00	15,770.77	17.00
11-70-00-57220	HISTORICAL GRANT-(PASS THRU)	.00	.00	.00	.00	.00
11-70-00-57230	HISTORIC PLAQUE PURCHASES	.00	.00	1,000.00	1,000.00	.00
11-70-00-57450	MEMORIAL BRICK EXPENSES	.00	.00	.00	.00	.00
11-70-00-57600	YMCA-YOUTH ATHLETIC PROGRAM	.00	42,436.00	63,654.00	21,218.00	66.67
11-70-00-57800	AVIAN COMMITTEE EXPENSES	534.74	1,984.74	3,500.00	1,515.26	56.71
	Total MISCELLANEOUS:	534.74	47,649.97	87,154.00	39,504.03	54.67
	Total MISCELLANEOUS:	534.74	47,703.97	87,504.00	39,800.03	54.52
	GENERAL FUND Revenue Total:	809,885.14	6,209,812.51	19,796,853.00	13,587,040.49	31.37
	GENERAL FUND Expenditure Total:	1,913,473.20	10,763,591.73	19,885,589.70	9,121,997.97	54.13
	Net Total GENERAL FUND:	1,103,588.06-	4,553,779.22-	88,736.70-	4,465,042.52	5,131.79

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
DEBT SERVICE FUND						
DEBT SERVICE						
DEBT SERVICE						
20-81-00-41110	PROPERTY TAX LEVY	.00	2,743,592.00	2,743,592.00	.00	100.00
20-81-00-48110	INTEREST INCOME	1,216.36	8,938.44	20,000.00	11,061.56	44.69
20-81-00-48140	PORTFOLIO GAIN/LOSSES	27.54-	139.96-	4,000.00	4,139.96	3.50-
20-81-00-49050	PREMIUM ON DEBT ISSUANCE	.00	.00	.00	.00	.00
20-81-00-49100	APPLIED PRIOR YR APPROPRIATION	.00	.00	.00	.00	.00
20-81-00-49600	TRANSFER IN FROM TOURISM FUND	.00	.00	242,655.00	242,655.00	.00
	Total DEBT SERVICE:	1,188.82	2,752,390.48	3,010,247.00	257,856.52	91.43
DEBT SERVICE						
20-81-00-56240	2011 PROM NOTE-PRINCIPAL	.00	.00	.00	.00	.00
20-81-00-56260	2014 PROM NOTE-PRINCIPAL	.00	.00	.00	.00	.00
20-81-00-56270	2017 GO LOAN-PRINCIPAL	.00	350,000.00	700,000.00	350,000.00	50.00
20-81-00-56280	2021 GO LOAN 2021A-PRINCIPAL	.00	235,000.00	235,000.00	.00	100.00
20-81-00-56290	2021 GO LOAN 2021B-PRINCIPAL	.00	745,000.00	745,000.00	.00	100.00
20-81-00-56300	2022 GO LOAN 2022-PRINCIPAL	.00	225,000.00	225,000.00	.00	100.00
20-81-00-56400	2024A GO NOTES 2024A-PRINCIPAL	.00	385,000.00	385,000.00	.00	100.00
20-81-00-56560	2011 PROM NOTE-INTEREST	.00	.00	.00	.00	.00
20-81-00-56570	2014 PROM NOTE-INTEREST	.00	.00	.00	.00	.00
20-81-00-56580	2017 GO LOAN-INTEREST	.00	11,246.81	18,404.00	7,157.19	61.11
20-81-00-56590	2021 GO LOAN 2021A-INTEREST	.00	7,655.00	14,605.00	6,950.00	52.41
20-81-00-56600	2021 GO LOAN 2021B-INTEREST	.00	33,575.00	59,700.00	26,125.00	56.24
20-81-00-56700	2022 GO LOAN 2022-INTEREST	.00	113,693.75	221,763.00	108,069.25	51.27
20-81-00-56800	2024A GO NOTES 2024A-INTEREST	.00	195,700.00	381,775.00	186,075.00	51.26
	Total DEBT SERVICE:	.00	2,301,870.56	2,986,247.00	684,376.44	77.08
	Total DEBT SERVICE:	1,188.82	5,054,261.04	5,996,494.00	942,232.96	84.29
	DEBT SERVICE FUND Revenue Total:	1,188.82	2,752,390.48	3,010,247.00	257,856.52	91.43
	DEBT SERVICE FUND Expenditure Total:	.00	2,301,870.56	2,986,247.00	684,376.44	77.08
	Net Total DEBT SERVICE FUND:	1,188.82	450,519.92	24,000.00	426,519.92-	1,877.17

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
LAKEFRONT FUND						
LAKEFRONT FUND						
LAKEFRONT FUND						
40-00-00-48110	INTEREST INCOME	4,479.44	30,118.58	75,000.00	44,881.42	40.16
40-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	100,000.00	100,000.00	.00
	Total LAKEFRONT FUND:	4,479.44	30,118.58	175,000.00	144,881.42	17.21
	Total LAKEFRONT FUND:	4,479.44	30,118.58	175,000.00	144,881.42	17.21
BUOYS AND BOAT STALLS						
BUOYS AND BOAT STALLS						
40-52-10-46750	BUOY/BOAT STALL WAITING LIST	50.00	250.00	.00	250.00-	.00
40-52-10-46755	KAYAK WAITING LIST	5.00	40.00	50.00	10.00	80.00
40-52-10-46760	BUOY/STALL LATE FEES	.00	375.00	400.00	25.00	93.75
40-52-10-46770	BUOY & SLIP LEASES-CITY	1,103.32	197,371.41	200,000.00	2,628.59	98.69
40-52-10-46780	KAYAK RACK SPACE RENTAL	174.41	8,731.87	8,500.00	231.87-	102.73
40-52-10-47250	DONATIONS - LAKEFRONT	.00	142.18	.00	142.18-	.00
	Total BUOYS AND BOAT STALLS:	1,332.73	206,910.46	208,950.00	2,039.54	99.02
BUOYS AND BOAT STALLS						
40-52-10-51100	HARBORMASTER SALARY	.00	.00	.00	.00	.00
40-52-10-51200	PIERS WAGES	.00	.00	.00	.00	.00
40-52-10-51340	HARBOR LIFE INSURANCE	.00	.00	.00	.00	.00
40-52-10-51360	HARBOR RETIREMENT EXP	.00	.00	.00	.00	.00
40-52-10-51520	HARBOR SOCIAL SECURITY	.00	.00	.00	.00	.00
40-52-10-52110	PIER MAINTENANCE CONTRACT	.00	50,000.00	50,000.00	.00	100.00
40-52-10-52640	BUOYS & BOAT STALLS-REPAIRS	.00	51,022.81	65,000.00	13,977.19	78.50
40-52-10-53140	LIABILITY & PROPERTY INSURANCE	.00	14,538.74	19,385.00	4,846.26	75.00
40-52-10-53510	EQUIP MAINT SUPP-BUOYS,STALLS	.00	.00	2,000.00	2,000.00	.00
40-52-10-53980	WEST PIER REPLACEMENT FUND	.00	.00	50,000.00	50,000.00	.00
40-52-10-53990	BUOY/STALL MISC. EXPENSES	.00	777.50	2,500.00	1,722.50	31.10
	Total BUOYS AND BOAT STALLS:	.00	116,339.05	188,885.00	72,545.95	61.59
BOAT LAUNCH						
40-52-11-46000	LAUNCH RAMP OVERAGE/SHORTAGE	.00	4.00	.00	4.00-	.00
40-52-11-46750	LAUNCH PASS FEES	1,796.21	6,990.55	8,000.00	1,009.45	87.38
40-52-11-46760	BOAT LAUNCH RAMP INCOME	2,627.25	7,801.40	22,000.00	14,198.60	35.46
40-52-11-46770	KAYAK LAUNCH INCOME	.00	212.33	500.00	287.67	42.47
	Total BOAT LAUNCH:	4,423.46	15,008.28	30,500.00	15,491.72	49.21
BOAT LAUNCH						
40-52-11-51200	LAUNCH RAMP WAGES	1,853.86	8,747.30	17,500.00	8,752.70	49.98
40-52-11-51520	LAUNCH RAMP SOC SEC	141.81	483.87	1,339.00	855.13	36.14
40-52-11-52520	LAUNCH RAMP REPAIRS	.00	.00	2,000.00	2,000.00	.00
40-52-11-53520	LAUNCH RAMP MAINT SUPPLIES	.00	.00	500.00	500.00	.00
40-52-11-53990	LAUNCH RAMP MISCELLANEOUS	.00	21.90	500.00	478.10	4.38
	Total BOAT LAUNCH:	1,995.67	9,253.07	21,839.00	12,585.93	42.37
	Total BUOYS AND BOAT STALLS:	7,751.86	347,510.86	450,174.00	102,663.14	77.19

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
BEACH						
BEACH						
40-54-10-43660	DNR LAKE PATROL GRANT	23,272.59	23,272.59	.00	23,272.59-	.00
40-54-10-43670	CLEAN BOATS CLEAN WATER GRANT	.00	.00	2,400.00	2,400.00	.00
40-54-10-46100	MISC BEACH REVENUE	.00	.00	.00	.00	.00
40-54-10-46730	BEACH REVENUE	33,461.62	153,376.32	565,000.00	411,623.68	27.15
40-54-10-46735	BEACH REVENUE-VIPLY	.00	.00	.00	.00	.00
40-54-10-46740	BEACH PASS RESIDENTS	5,001.42	23,804.48	24,000.00	195.52	99.19
40-54-10-46750	BEACH PASS - SEASONAL	189.58	782.02	2,000.00	1,217.98	39.10
Total BEACH:		61,925.21	201,235.41	593,400.00	392,164.59	33.91
BEACH						
40-54-10-51100	HARBORMASTER WAGES	9,025.67	33,843.22	82,032.00	48,188.78	41.26
40-54-10-51200	BEACH MTCE WAGES	978.87	3,263.97	6,200.00	2,936.03	52.64
40-54-10-51250	BEACH MTCE OVERTIME WAGES	1,454.63	8,036.94	8,000.00	36.94-	100.46
40-54-10-51260	BEACH SEASONAL WAGES	5,244.70	45,189.84	97,000.00	51,810.16	46.59
40-54-10-51340	BEACH MTCE LIFE INS	11.27	29.48	74.00	44.52	39.84
40-54-10-51345	BEACH MTCE HEALTH INSURANCE	1,944.41	7,242.96	34,176.00	26,933.04	21.19
40-54-10-51350	BEACH MTCE DENTAL INSURANCE	130.02	465.84	1,641.00	1,175.16	28.39
40-54-10-51355	BEACH MTCE VISION INSURANCE	5.71	21.77	110.00	88.23	19.79
40-54-10-51360	BEACH MTCE RETIREMENT FUND	720.35	2,037.08	7,023.00	4,985.92	29.01
40-54-10-51370	BEACH MTCE DISABILITY INS	24.77	74.31	189.00	114.69	39.32
40-54-10-51380	UNIFORMS	.00	.00	2,000.00	2,000.00	.00
40-54-10-51520	BEACH SOCIAL SECURITY	1,255.87	6,872.17	14,883.00	8,010.83	46.17
40-54-10-52210	BEACH TELEPHONE	34.48	103.44	500.00	396.56	20.69
40-54-10-52220	BEACH ELECTRIC	259.38	2,088.22	4,700.00	2,611.78	44.43
40-54-10-52640	LAKE SPRAYING	.00	2,465.00	5,000.00	2,535.00	49.30
40-54-10-53100	BEACH OFFICE SUPPLIES	250.07	2,624.64	5,000.00	2,375.36	52.49
40-54-10-53130	WORKER'S COMPENSATION INS	.00	.00	4,500.00	4,500.00	.00
40-54-10-53140	LIABILITY & PROPERTY INSURANCE	.00	.00	10,000.00	10,000.00	.00
40-54-10-53400	CALE OPERATING AND CC EXP	.00	.00	20,000.00	20,000.00	.00
40-54-10-53520	BEACH MAINTENANCE SUPPLIES	.00	191.94	5,000.00	4,808.06	3.84
40-54-10-53620	BEACH MAINTENANCE SERVICE COS	.00	.00	2,500.00	2,500.00	.00
40-54-10-53720	BEACH DREDGING	.00	.00	.00	.00	.00
40-54-10-53990	BEACH MISCELLANEOUS	24.99	548.88	3,000.00	2,451.12	18.30
40-54-10-57200	WATER SAFETY PATROL	.00	.00	41,758.00	41,758.00	.00
40-54-10-57210	GLAKE LAW ENFORCEMENT AGENCY	.00	.00	.00	.00	.00
40-54-10-57300	GLAKE ENVIRONMENTAL AGENCY	.00	22,500.00	45,000.00	22,500.00	50.00
40-54-10-57350	GENEVA LAKE LEVEL CORP	.00	.00	4,000.00	4,000.00	.00
40-54-10-57800	VENETIAN FESTIVAL FIREWORKS	10,000.00	10,000.00	10,000.00	.00	100.00
40-54-10-58000	OUTLAY - BEACH EQUIPMENT	.00	.00	19,500.00	19,500.00	.00
Total BEACH:		31,365.19	147,599.70	433,786.00	286,186.30	34.03
Total BEACH:		93,290.40	348,835.11	1,027,186.00	678,350.89	33.96
UPPER RIVIERA						
UPPER RIVIERA						
40-55-10-46740	UPPER RIVIERA REVENUE	22,684.37	334,093.14	305,000.00	29,093.14-	109.54
40-55-10-46750	UPPER RIVIERA CATERING REV	2,142.10	20,530.10	42,000.00	21,469.90	48.88
40-55-10-46760	UPPER RIVIERA MISC REVENUE	.00	.00	500.00	500.00	.00
Total UPPER RIVIERA:		24,826.47	354,623.24	347,500.00	7,123.24-	102.05

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
UPPER RIVIERA						
40-55-10-51200	RIVIERA MTCE WAGES	9,398.71	42,593.75	77,457.00	34,863.25	54.99
40-55-10-51250	RIVIERA MTCE OVERTIME	1,317.28	5,159.01	9,500.00	4,340.99	54.31
40-55-10-51260	RIVIERA EVENT STAFF WAGES	4,141.70	10,788.24	22,000.00	11,211.76	49.04
40-55-10-51270	RIVIERA EVENT STAFF WAGES	.00	.00	.00	.00	.00
40-55-10-51340	RIVIERA MTCE LIFE INSURANCE	7.01	50.84	82.00	31.16	62.00
40-55-10-51345	RIVIERA MTCE HEALTH INSURANCE	1,944.41	13,556.13	26,063.00	12,506.87	52.01
40-55-10-51350	RIVIERA MTCE DENTAL INSURANCE	130.01	916.04	1,621.00	704.96	56.51
40-55-10-51355	RIVIERA MTCE VISION INSURANCE	.00	.83	5.00	4.17	16.60
40-55-10-51360	RIVIERA MTCE RETIREMENT FUND	765.81	3,449.23	5,576.00	2,126.77	61.86
40-55-10-51370	RIVIERA MTCE DISABILITY INS	14.74	103.18	180.00	76.82	57.32
40-55-10-51520	RIVIERA SOCIAL SECURITY	1,116.24	4,394.53	8,335.00	3,940.47	52.72
40-55-10-52210	TELEPHONE EXPENSE	242.28	1,143.61	1,500.00	356.39	76.24
40-55-10-52240	UPPER RIVIERA GAS HEAT	92.48	1,811.14	4,200.00	2,388.86	43.12
40-55-10-52260	UPPER RIV WATER & SEWER BILLS	.00	442.28	2,000.00	1,557.72	22.11
40-55-10-52400	UPPER RIVIERA REPAIRS	.00	.00	2,900.00	2,900.00	.00
40-55-10-53120	POSTAGE EXPENSE	.00	.00	.00	.00	.00
40-55-10-53160	PUBLICATIONS & PROMOTIONS	.00	.00	.00	.00	.00
40-55-10-53500	BLDG MAINT SUPPLIES-UPPER RIV	386.44	1,348.99	4,000.00	2,651.01	33.72
40-55-10-53600	UPPER RIVIERA MAINTENANCE	685.00	7,750.32	9,200.00	1,449.68	84.24
	Total UPPER RIVIERA:	20,242.11	93,508.12	174,619.00	81,110.88	53.55
LOWER RIVIERA CONCOURSE						
40-55-20-46790	RIVIERA CONCOURSE ELECTRIC	.00	12,708.26	12,150.00	558.26-	104.59
40-55-20-48200	RIVIERA CONCOURSE LEASES	.00	58,441.13	120,172.00	61,730.87	48.63
40-55-20-48230	RIVIERA PROMOTIONAL REVENUE	.00	.00	.00	.00	.00
40-55-20-48250	DONATIONS-FOUNTAIN	.00	3.75	1,350.00	1,346.25	.28
	Total LOWER RIVIERA CONCOURSE:	.00	71,153.14	133,672.00	62,518.86	53.23
LOWER RIVIERA CONCOURSE						
40-55-20-51200	LAKEFRONT SECURITY PD WAGES	1,468.64	4,783.19	36,000.00	31,216.81	13.29
40-55-20-51520	LAKEFRONT SECURITY PD FICA	112.36	365.93	2,754.00	2,388.07	13.29
40-55-20-52210	RIVIERA ELEVATOR PHONE EXPENSE	669.77	4,013.56	4,800.00	786.44	83.62
40-55-20-52260	LOWER RIV WATER & SEWER BILLS	.00	1,976.68	4,000.00	2,023.32	49.42
40-55-20-52400	LOWER RIVIERA REPAIRS	.00	1,053.35	33,100.00	32,046.65	3.18
40-55-20-53130	WORKERS COMP INSURANCE	.00	.00	2,000.00	2,000.00	.00
40-55-20-53140	LIABILITY & PROPERTY INSURANCE	.00	.00	9,450.00	9,450.00	.00
40-55-20-53500	BLDG MAINT SUPPLIES-LOWER RIV	928.05	3,734.13	8,000.00	4,265.87	46.68
40-55-20-53550	FOUNTAIN MAINT EXP	.00	213.93	1,500.00	1,286.07	14.26
40-55-20-53600	RIV MAINTENANCE SERVICE COSTS	2,594.00	14,184.51	15,000.00	815.49	94.56
40-55-20-53990	MISCELLANEOUS EXPENSES	32.00	243.98	500.00	256.02	48.80
40-55-20-58000	OUTLAY - RIVIERA EQUIPMENT	.00	.00	9,000.00	9,000.00	.00
40-55-20-59300	TRANSFER TO GENERAL FUND	.00	.00	771,534.00	771,534.00	.00
40-55-20-59350	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00	.00
	Total LOWER RIVIERA CONCOURSE:	5,804.82	30,569.26	897,638.00	867,068.74	3.41
RIVIERA PIERS AND DOCKS						
40-55-30-48210	RIVIERA DOCKS LEASES	.00	88,932.20	160,105.00	71,172.80	55.55
40-55-30-48220	BUOY & SLIP LEASES-RIVIERA	.00	99,604.06	123,108.00	23,503.94	80.91
	Total RIVIERA PIERS AND DOCKS:	.00	188,536.26	283,213.00	94,676.74	66.57

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
RIVIERA PIERS AND DOCKS						
40-55-30-52220	PIER ELECTRIC	2,611.05	22,627.75	35,000.00	12,372.25	64.65
40-55-30-52640	PIER REPAIRS	.00	.00	45,000.00	45,000.00	.00
	Total RIVIERA PIERS AND DOCKS:	2,611.05	22,627.75	80,000.00	57,372.25	28.28
RIVIERA MISCELLANEOUS						
40-55-40-49000	TRANSFER FROM TOURISM-GRANT	.00	.00	.00	.00	.00
	Total RIVIERA MISCELLANEOUS:	.00	.00	.00	.00	.00
RIVIERA MISCELLANEOUS						
40-55-40-53000	TOURISM GRANT FUNDS EXP	.00	.00	.00	.00	.00
	Total RIVIERA MISCELLANEOUS:	.00	.00	.00	.00	.00
	Total UPPER RIVIERA:	53,484.45	761,017.77	1,916,642.00	1,155,624.23	39.71
	LAKEFRONT FUND Revenue Total:	96,987.31	1,067,585.37	1,772,235.00	704,649.63	60.24
	LAKEFRONT FUND Expenditure Total:	62,018.84	419,896.95	1,796,767.00	1,376,870.05	23.37
	Net Total LAKEFRONT FUND:	34,968.47	647,688.42	24,532.00-	672,220.42-	2,640.18-

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
PARKING FUND						
PARKING						
PARKING						
42-34-50-46100	PARKING MISC REVENUE	20.00	680.07	300.00	380.07-	226.69
42-34-50-46320	PARKING TICKET PENALTIES	15,600.00	72,850.00	125,000.00	52,150.00	58.28
42-34-50-46330	PARKING STALL COLLECTIONS	170,654.05	695,395.54	1,800,000.00	1,104,604.46	38.63
42-34-50-46340	PARKING STALL TICKETS	76,369.00	409,570.00	655,000.00	245,430.00	62.53
42-34-50-46350	PARKING TICKETS-COLL AGENCY	.00	30,671.55	62,000.00	31,328.45	49.47
42-34-50-46360	PARKING STICKERS-WALCO,OVER 4	4,331.87	35,280.62	6,000.00	29,280.62-	588.01
42-34-50-46370	PARKING LOT PERMITS	.00	10,995.35	12,500.00	1,504.65	87.96
42-34-50-46380	BUSINESS PARKING PASSES	995.19	8,814.54	1,000.00	7,814.54-	881.45
42-34-50-46400	RESERVED PARKING PERMITS/BAGS	303.31	4,180.32	5,000.00	819.68	83.61
42-34-50-46410	PARKING APP NET COLLECTIONS	67,471.56	507,219.43	935,000.00	427,780.57	54.25
42-34-50-46900	MISC SALES	.00	8.34	.00	8.34-	.00
42-34-50-48110	INTEREST INCOME	4,696.36	47,228.15	95,000.00	47,771.85	49.71
42-34-50-49100	APPL OF PRIOR YR APPROPRIATION	.00	.00	75,000.00	75,000.00	.00
Total PARKING:		340,441.34	1,822,893.91	3,771,800.00	1,948,906.09	48.33
PARKING						
42-34-50-51100	PARKING MANAGER SALARY	10,240.80	46,083.61	87,575.00	41,491.39	52.62
42-34-50-51160	PARKING WAGES-CLERK/DISPATCH	14,611.54	68,308.43	128,059.00	59,750.57	53.34
42-34-50-51180	PARKING FT WAGES	6,031.20	28,145.62	52,197.00	24,051.38	53.92
42-34-50-51200	PARKING PT WAGES	19,194.33	76,339.30	147,136.00	70,796.70	51.88
42-34-50-51340	PARKING LIFE INSURANCE	35.68	250.97	410.00	159.03	61.21
42-34-50-51345	PARKING HEALTH INSURANCE	6,494.67	45,083.46	55,009.00	9,925.54	81.96
42-34-50-51350	PARKING DENTAL INSURANCE	511.61	3,556.19	4,625.00	1,068.81	76.89
42-34-50-51355	PARKING VISION INSURANCE	25.84	179.77	311.00	131.23	57.80
42-34-50-51360	PARKING RETIREMENT FUND	2,401.45	10,854.38	20,076.00	9,221.62	54.07
42-34-50-51370	PARKING DISABILITY INS	56.86	398.02	682.00	283.98	58.36
42-34-50-51380	PARKING UNIFORMS	72.34	3,465.31	6,000.00	2,534.69	57.76
42-34-50-51520	PARKING SOCIAL SECURITY	3,765.75	16,350.14	32,352.00	16,001.86	50.54
42-34-50-52160	CALE CC AND COLLEC FEES	13,860.77	40,885.17	90,000.00	49,114.83	45.43
42-34-50-52200	PARKING LOT PLANTING/MAINT	265.30	11,402.98	25,000.00	13,597.02	45.61
42-34-50-52210	TELEPHONE EXPENSE	254.96	847.82	2,500.00	1,652.18	33.91
42-34-50-52500	KIOSK REPAIRS/SUPPLIES	15.18	8,031.66	12,500.00	4,468.34	64.25
42-34-50-53100	OFFICE SUPPLIES	285.00	882.07	2,000.00	1,117.93	44.10
42-34-50-53120	POSTAGE EXPENSE	.00	745.92	4,200.00	3,454.08	17.76
42-34-50-53130	WORKERS COMPENSATION INSURAN	.00	.00	3,750.00	3,750.00	.00
42-34-50-53140	LIABILITY & PROPERTY INSURANCE	.00	.00	4,200.00	4,200.00	.00
42-34-50-53320	CONFERENCES/TRAINING	.00	2,266.30	2,200.00	66.30-	103.01
42-34-50-53400	OPERATING SUPPLIES-ENFORCEME	7,035.67	10,363.67	17,000.00	6,636.33	60.96
42-34-50-53410	VEHICLE SUPPLIES-FUEL	72.54	685.13	1,500.00	814.87	45.68
42-34-50-53510	VEHICLE/EQUIPMENT MAINT	.00	1,426.55	5,000.00	3,573.45	28.53
42-34-50-53990	PARKING MISC EXPENSES	84.00	908.65	18,000.00	17,091.35	5.05
42-34-50-54500	SUPPORT CONTRACTS	6,239.95	98,728.53	115,000.00	16,271.47	85.85
42-34-50-58500	PARKING LOT REV SHARE	.00	.00	38,000.00	38,000.00	.00
42-34-50-58600	EQUIPMENT-BODY CAMERAS	.00	13,733.20	14,000.00	266.80	98.09
42-34-50-58700	OUTLAY-PARKING	.00	20,900.00	25,200.00	4,300.00	82.94
42-34-50-59400	TRANSFER TO CAPITAL PROJECTS	.00	.00	15,000.00	15,000.00	.00
42-34-50-59500	TRANSFER TO GENERAL FUND	.00	.00	2,767,318.00	2,767,318.00	.00
Total PARKING:		91,555.44	510,822.85	3,696,800.00	3,185,977.15	13.82

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
	Total PARKING:	431,996.78	2,333,716.76	7,468,600.00	5,134,883.24	31.25
	PARKING FUND Revenue Total:	340,441.34	1,822,893.91	3,771,800.00	1,948,906.09	48.33
	PARKING FUND Expenditure Total:	91,555.44	510,822.85	3,696,800.00	3,185,977.15	13.82
	Net Total PARKING FUND:	248,885.90	1,312,071.06	75,000.00	1,237,071.06-	1,749.43

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
CAPITAL PROJECTS FUND						
CAPITAL PROJECTS FUND						
CAPITAL PROJECTS FUND						
43-00-00-43750	ARPA FUNDS-COUNTY	.00	.00	.00	.00	.00
43-00-00-43790	STATE AIDS-LRIP GRANTS	.00	.00	.00	.00	.00
43-00-00-48110	INTEREST EARNED	16,607.23	96,761.66	50,000.00	46,761.66-	193.52
43-00-00-48140	PORTFOLIO GAINS/LOSSES	1,027.06-	30,516.01-	.00	30,516.01	.00
43-00-00-48500	TRAFFIC SIGNAL IMPROVEMENTS	.00	140,000.00	.00	140,000.00-	.00
43-00-00-49000	PROCEEDS FROM BORROWING	.00	.00	.00	.00	.00
43-00-00-49050	PREMIUM ON DEBT ISSUANCE	.00	.00	.00	.00	.00
43-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	4,568,457.00	4,568,457.00	.00
43-00-00-49500	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
43-00-00-49510	TRANSFER FROM LAKEFRONT FUND	.00	.00	.00	.00	.00
43-00-00-49520	TRANSFER FROM PARKING FUND	.00	.00	15,000.00	15,000.00	.00
43-00-00-49525	TRANSFER FROM TOURISM FUND	.00	.00	.00	.00	.00
	Total CAPITAL PROJECTS FUND:	15,580.17	206,245.65	4,633,457.00	4,427,211.35	4.45
CAPITAL PROJECTS FUND						
43-00-00-52160	DEBT ISSUANCE COSTS	.00	.00	.00	.00	.00
43-00-00-52175	PURCHASE OF HILLMOOR PROPERT	.00	.00	.00	.00	.00
	Total CAPITAL PROJECTS FUND:	.00	.00	.00	.00	.00
	Total CAPITAL PROJECTS FUND:	15,580.17	206,245.65	4,633,457.00	4,427,211.35	4.45
CITY HALL CAPITAL PROJECTS						
CITY HALL CAPITAL PROJECTS						
43-16-10-17010	CITY HALL CAPITAL PROJECTS	.00	37,429.28	58,000.00	20,570.72	64.53
	Total CITY HALL CAPITAL PROJECTS:	.00	37,429.28	58,000.00	20,570.72	64.53
	Total CITY HALL CAPITAL PROJECTS:	.00	37,429.28	58,000.00	20,570.72	64.53
PD CAPITAL PROJECTS						
PD CAPITAL PROJECTS						
43-21-00-17010	PD CAPITAL PROJECTS	2,347.43	240,555.00	791,757.00	551,202.00	30.38
	Total PD CAPITAL PROJECTS:	2,347.43	240,555.00	791,757.00	551,202.00	30.38
	Total PD CAPITAL PROJECTS:	2,347.43	240,555.00	791,757.00	551,202.00	30.38
FIRE DEPT CAPITAL PROJECTS						
FIRE DEPT CAPITAL PROJECTS						
43-22-00-17010	FD CAPITAL PROJECTS	76,317.15	120,719.27	179,000.00	58,280.73	67.44
	Total FIRE DEPT CAPITAL PROJECTS:	76,317.15	120,719.27	179,000.00	58,280.73	67.44
	Total FIRE DEPT CAPITAL PROJECTS:	76,317.15	120,719.27	179,000.00	58,280.73	67.44
STREET IMPROVEMENT PROGRAM						
STREET IMPROVEMENT PROGRAM						
43-32-10-17010	STREET IMP PROGRAM	37,505.67	566,575.04	1,306,800.00	740,224.96	43.36
43-32-10-17020	DPW CAPITAL PROJECTS	8,939.30	234,962.76	412,900.00	177,937.24	56.91

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
	Total STREET IMPROVEMENT PROGRAM:	46,444.97	801,537.80	1,719,700.00	918,162.20	46.61
	Total STREET IMPROVEMENT PROGRAM:	46,444.97	801,537.80	1,719,700.00	918,162.20	46.61
DEPARTMENT: 40						
PROGRAM: 00						
43-40-00-17010	RIVIERA RENOVATION PHASE 1	.00	.00	.00	.00	.00
43-40-00-17012	RIVIERA RENOVATION 1ST FLOOR	.00	.00	.00	.00	.00
43-40-00-17014	RIVIERA RENOVATION 2ND FLOOR	.00	.00	.00	.00	.00
43-40-00-17015	LAKEFRONT CAPITAL PROJECTS	.00	.00	315,000.00	315,000.00	.00
	Total PROGRAM: 00:	.00	.00	315,000.00	315,000.00	.00
	Total DEPARTMENT: 40:	.00	.00	315,000.00	315,000.00	.00
DEPARTMENT: 48						
PROGRAM: 00						
43-48-00-17010	CEMETERY CAPITAL PROJECTS	.00	27,196.82	352,500.00	325,303.18	7.72
	Total PROGRAM: 00:	.00	27,196.82	352,500.00	325,303.18	7.72
	Total DEPARTMENT: 48:	.00	27,196.82	352,500.00	325,303.18	7.72
DEPARTMENT: 51						
PROGRAM: 00						
43-51-00-17010	MUSEUM CAPITAL PROJECTS	.00	8,111.41	180,000.00	171,888.59	4.51
	Total PROGRAM: 00:	.00	8,111.41	180,000.00	171,888.59	4.51
	Total DEPARTMENT: 51:	.00	8,111.41	180,000.00	171,888.59	4.51
PARKS CAPITAL PROJECTS						
PARKS CAPITAL PROJECTS						
43-52-00-53000	PARKS AND REC CAPITAL PROJECTS	3,279.75	35,882.25	392,500.00	356,617.75	9.14
43-52-00-53100	TAP GRANT CAPITAL PROJECTS	.00	.00	.00	.00	.00
	Total PARKS CAPITAL PROJECTS:	3,279.75	35,882.25	392,500.00	356,617.75	9.14
	Total PARKS CAPITAL PROJECTS:	3,279.75	35,882.25	392,500.00	356,617.75	9.14
DEPARTMENT: 99						
PROGRAM: 00						
43-99-00-17010	LIBRARY CAPITAL PROJECTS	2,734.49	494,020.71	645,000.00	150,979.29	76.59
	Total PROGRAM: 00:	2,734.49	494,020.71	645,000.00	150,979.29	76.59
	Total DEPARTMENT: 99:	2,734.49	494,020.71	645,000.00	150,979.29	76.59
	CAPITAL PROJECTS FUND Revenue Total:	15,580.17	206,245.65	4,633,457.00	4,427,211.35	4.45
	CAPITAL PROJECTS FUND Expenditure Total:	131,123.79	1,765,452.54	4,633,457.00	2,868,004.46	38.10
	Net Total CAPITAL PROJECTS FUND:	115,543.62-	1,559,206.89-	.00	1,559,206.89	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
IMPACT FEES FUND						
IMPACT FEES FUND						
IMPACT FEES FUND						
45-00-00-44520	PARK IMPACT FEES	1,637.00	40,025.00	20,000.00	20,025.00-	200.13
45-00-00-44530	DPW IMPACT FEES	14,358.00	90,934.00	120,000.00	29,066.00	75.78
45-00-00-44550	LIBRARY IMPACT FEES	2,556.00	15,762.00	25,000.00	9,238.00	63.05
45-00-00-47300	PARK FUND DONATIONS	.00	.00	.00	.00	.00
45-00-00-48110	INTEREST EARNED	2,621.01	15,255.11	20,000.00	4,744.89	76.28
	Total IMPACT FEES FUND:	21,172.01	161,976.11	185,000.00	23,023.89	87.55
IMPACT FEES FUND						
45-00-00-59610	PARK IMPACT EXPENDITURES	.00	.00	.00	.00	.00
	Total IMPACT FEES FUND:	.00	.00	.00	.00	.00
	Total IMPACT FEES FUND:	21,172.01	161,976.11	185,000.00	23,023.89	87.55
	IMPACT FEES FUND Revenue Total:	21,172.01	161,976.11	185,000.00	23,023.89	87.55
	IMPACT FEES FUND Expenditure Total:	.00	.00	.00	.00	.00
	Net Total IMPACT FEES FUND:	21,172.01	161,976.11	185,000.00	23,023.89	87.55

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
TOURISM						
TOURISM						
TOURISM						
47-00-00-41210	ROOM TAX	69,052.61	82,913.88	1,600,000.00	1,517,086.12	5.18
47-00-00-46100	TOURISM MISC REVENUE	.00	.00	.00	.00	.00
47-00-00-48110	INTEREST INCOME	1,547.67	9,733.14	20,000.00	10,266.86	48.67
47-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	64,655.00	64,655.00	.00
47-00-00-49350	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
Total TOURISM:		70,600.28	92,647.02	1,684,655.00	1,592,007.98	5.50
TOURISM						
47-00-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	.00	50,311.73	800,000.00	749,688.27	6.29
47-00-00-57210	EVENTS COORDINATOR	.00	.00	.00	.00	.00
47-00-00-57212	RIVIERA MARKETING COORDINATOR	5,833.34	40,833.38	70,000.00	29,166.62	58.33
Total TOURISM:		5,833.34	91,145.11	870,000.00	778,854.89	10.48
Total TOURISM:		76,433.62	183,792.13	2,554,655.00	2,370,862.87	7.19
DEPARTMENT: 70						
PROGRAM: 00						
47-70-00-57150	PROMOTIONAL GRANT	25,000.00	224,214.17	150,000.00	74,214.17-	149.48
47-70-00-57155	TOURISM MUNICIPAL DEVELOPMENT	6,050.24	81,913.90	422,000.00	340,086.10	19.41
47-70-00-59500	TRANSFER TO LAKEFRONT FUND	.00	.00	.00	.00	.00
47-70-00-59600	TRANSFER TO DEBT SERVICE FUND	.00	.00	242,655.00	242,655.00	.00
Total PROGRAM: 00:		31,050.24	306,128.07	814,655.00	508,526.93	37.58
Total DEPARTMENT: 70:		31,050.24	306,128.07	814,655.00	508,526.93	37.58
TOURISM Revenue Total:		70,600.28	92,647.02	1,684,655.00	1,592,007.98	5.50
TOURISM Expenditure Total:		36,883.58	397,273.18	1,684,655.00	1,287,381.82	23.58
Net Total TOURISM:		33,716.70	304,626.16-	.00	304,626.16	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
CEMETERY FUND						
CEMETERY FUND						
CEMETERY FUND						
48-00-00-41110	PROPERTY TAX LEVY	.00	168,000.00	168,000.00	.00	100.00
48-00-00-46100	MISC REVENUE	250.00	5,125.00	3,500.00	1,625.00-	146.43
48-00-00-46540	SALE OF GRAVES/NICHES	2,730.00	12,590.00	20,000.00	7,410.00	62.95
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	350.00	750.00	900.00	150.00	83.33
48-00-00-46560	BURIAL INTERMENTS	5,160.00	20,870.00	30,000.00	9,130.00	69.57
48-00-00-48110	INVESTMENT INCOME	580.13	2,655.43	8,500.00	5,844.57	31.24
48-00-00-49100	APPL OF PRIOR YEARS APPROP	.00	.00	119,821.00	119,821.00	.00
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	1,154.30	11,972.89	14,000.00	2,027.11	85.52
Total CEMETERY FUND:		10,224.43	221,963.32	364,721.00	142,757.68	60.86
CEMETERY FUND						
48-00-00-51200	CEM WAGES	16,368.00	76,642.31	142,611.00	65,968.69	53.74
48-00-00-51250	CEM OVERTIME	858.21	2,529.13	4,100.00	1,570.87	61.69
48-00-00-51260	CEM SEASONAL LABOR	6,028.48	11,979.27	32,339.00	20,359.73	37.04
48-00-00-51270	CEM ADMIN ASSISTANT	3,716.39	16,903.20	31,618.00	14,714.80	53.46
48-00-00-51340	CEM LIFE INSURANCE EXP	44.05	313.92	550.00	236.08	57.08
48-00-00-51345	CEM HEALTH INSURANCE	3,893.87	26,735.82	46,726.00	19,990.18	57.22
48-00-00-51350	CEM DENTAL INSURANCE	229.39	1,574.35	2,753.00	1,178.65	57.19
48-00-00-51355	CEM VISION INSURANCE	11.54	79.24	139.00	59.76	57.01
48-00-00-51360	CEM RETIREMENT EXPENSE	1,507.85	7,018.11	10,268.00	3,249.89	68.35
48-00-00-51370	CEM DISABILITY EXP	37.72	264.04	500.00	235.96	52.81
48-00-00-51380	CEM UNIFORM ALLOWANCE	.00	1,400.00	1,400.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	2,012.02	8,150.08	16,116.00	7,965.92	50.57
48-00-00-52210	CEM TELEPHONE EXP	105.89	521.56	1,250.00	728.44	41.72
48-00-00-52220	CEM ELECTRICITY EXP	312.27	1,253.34	1,900.00	646.66	65.97
48-00-00-52240	CEM GAS HEAT EXP	63.39	886.09	2,800.00	1,913.91	31.65
48-00-00-52260	CEM WATER/SEWER EXP	4,340.00	5,063.33	3,500.00	1,563.33-	144.67
48-00-00-52400	CEM BUILDING REPAIRS	.00	.00	15,000.00	15,000.00	.00
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	.00	443.15	3,300.00	2,856.85	13.43
48-00-00-53100	CEM OFFICE SUPPLIES	.00	90.07	100.00	9.93	90.07
48-00-00-53120	CEM POSTAGE EXP	.00	.00	.00	.00	.00
48-00-00-53130	CEM WORKERS COMP INS	.00	.00	4,000.00	4,000.00	.00
48-00-00-53140	CEM LIABILITY/PROPERTY INS	.00	.00	2,350.00	2,350.00	.00
48-00-00-53200	CEM MEMBERSHIP DUES	.00	216.00	200.00	16.00-	108.00
48-00-00-53320	CEM CONFERENCE	.00	.00	2,000.00	2,000.00	.00
48-00-00-53400	CEM OPERATING SUPPLIES	226.62	1,880.96	2,500.00	619.04	75.24
48-00-00-53410	CEM FUEL EXPENSE	610.22	2,638.39	4,500.00	1,861.61	58.63
48-00-00-53500	CEM BLDG MAINT SUPPLIES	.00	.00	250.00	250.00	.00
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	.00	.00	3,750.00	3,750.00	.00
48-00-00-53600	CEM MAINT SERVICE EXP	73.00	432.59	1,200.00	767.41	36.05
48-00-00-53620	CEM GROUNDS/LANDSCAPING	174.50	2,687.30	10,000.00	7,312.70	26.87
48-00-00-53990	CEM MISC EXP	.00	.00	1,000.00	1,000.00	.00
48-00-00-54200	CEM GRAVES/FOUNDATIONS	.00	.00	15,000.00	15,000.00	.00
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	.00	2,000.00	2,000.00	.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	.00	3,750.00	4,000.00	250.00	93.75
Total CEMETERY FUND:		40,613.41	173,452.25	369,720.00	196,267.75	46.91
Total CEMETERY FUND:		50,837.84	395,415.57	734,441.00	339,025.43	53.84
CEMETERY FUND Revenue Total:		10,224.43	221,963.32	364,721.00	142,757.68	60.86

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
	CEMETERY FUND Expenditure Total:	40,613.41	173,452.25	369,720.00	196,267.75	46.91
	Net Total CEMETERY FUND:	30,388.98-	48,511.07	4,999.00-	53,510.07-	970.42-

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
EQUIPMENT REPLACEMENT FUND						
EQUIPMENT REPLACEMENT FUND						
EQUIPMENT REPLACEMENT FUND						
50-00-00-41110	PROPERTY TAX LEVY	.00	600,000.00	600,000.00	.00	100.00
50-00-00-43520	GRANTS	.00	.00	.00	.00	.00
50-00-00-48110	INTEREST EARNED	1,934.18	11,397.84	70,000.00	58,602.16	16.28
50-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	1,499,001.00	1,499,001.00	.00
50-00-00-49400	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
	Total EQUIPMENT REPLACEMENT FUND:	1,934.18	611,397.84	2,169,001.00	1,557,603.16	28.19
EQUIPMENT REPLACEMENT FUND						
50-00-00-58000	MISC/COMP EQUIP PURCHASES	2,623.28	170,677.88	303,000.00	132,322.12	56.33
	Total EQUIPMENT REPLACEMENT FUND:	2,623.28	170,677.88	303,000.00	132,322.12	56.33
	Total EQUIPMENT REPLACEMENT FUND:	4,557.46	782,075.72	2,472,001.00	1,689,925.28	31.64
POLICE DEPARTMENT						
POLICE DEPARTMENT						
50-21-00-48300	SALE OF POLICE EQUIPMENT	.00	.00	.00	.00	.00
	Total POLICE DEPARTMENT:	.00	.00	.00	.00	.00
POLICE DEPARTMENT						
50-21-00-58000	POLICE EQUIPMENT PURCHASES	517.00	195,429.97	248,000.00	52,570.03	78.80
	Total POLICE DEPARTMENT:	517.00	195,429.97	248,000.00	52,570.03	78.80
	Total POLICE DEPARTMENT:	517.00	195,429.97	248,000.00	52,570.03	78.80
FIRE DEPARTMENT						
FIRE DEPARTMENT						
50-22-00-48200	TOWN OF GENEVA CIP AGREEMENT	.00	.00	.00	.00	.00
50-22-00-48300	SALE OF FIRE EQUIPMENT	.00	2,500.00	.00	2,500.00-	.00
	Total FIRE DEPARTMENT:	.00	2,500.00	.00	2,500.00-	.00
FIRE DEPARTMENT						
50-22-00-58000	FIRE EQUIPMENT PURCHASES	52,463.25	373,125.43	1,121,500.00	748,374.57	33.27
	Total FIRE DEPARTMENT:	52,463.25	373,125.43	1,121,500.00	748,374.57	33.27
	Total FIRE DEPARTMENT:	52,463.25	375,625.43	1,121,500.00	745,874.57	33.49
EMERGENCY MANAGEMENT						
EMERGENCY MANAGEMENT						
50-29-00-58000	EMERG MGMT EQUIPMENT PURCHA	.00	.00	.00	.00	.00
	Total EMERGENCY MANAGEMENT:	.00	.00	.00	.00	.00
	Total EMERGENCY MANAGEMENT:	.00	.00	.00	.00	.00
DPW						

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
DPW						
50-32-00-48300	SALE OF DPW EQUIPMENT	.00	.00	.00	.00	.00
Total DPW:		.00	.00	.00	.00	.00
DPW						
50-32-00-58000	DPW EQUIPMENT PURCHASES	.00	357,512.50	294,501.00	63,011.50-	121.40
Total DPW:		.00	357,512.50	294,501.00	63,011.50-	121.40
Total DPW:		.00	357,512.50	294,501.00	63,011.50-	121.40
DEPARTMENT: 42						
PROGRAM: 00						
50-42-00-58000	PARKING EQUIPMENT PURCHASES	.00	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00	.00
Total DEPARTMENT: 42:		.00	.00	.00	.00	.00
CEMETERY						
CEMETERY						
50-48-00-58000	CEMETERY EQUIPMENT REPLACEME	1,130.00	72,598.50	202,000.00	129,401.50	35.94
Total CEMETERY:		1,130.00	72,598.50	202,000.00	129,401.50	35.94
Total CEMETERY:		1,130.00	72,598.50	202,000.00	129,401.50	35.94
DEPARTMENT: 51						
PROGRAM: 00						
50-51-00-58000	MUSEUM EQUIPMENT REPLACEMEN	.00	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00	.00
Total DEPARTMENT: 51:		.00	.00	.00	.00	.00
EQUIPMENT REPLACEMENT FUND Revenue Total:		1,934.18	613,897.84	2,169,001.00	1,555,103.16	28.30
EQUIPMENT REPLACEMENT FUND Expenditure Total:		56,733.53	1,169,344.28	2,169,001.00	999,656.72	53.91
Net Total EQUIPMENT REPLACEMENT FUND:		54,799.35-	555,446.44-	.00	555,446.44	.00

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
LIBRARY						
LIBRARY						
LIBRARY						
99-00-00-41110	PROPERTY TAX LEVY	.00	520,000.00	520,000.00	.00	100.00
99-00-00-45120	LIBRARY FINES AND FEES	110.20	950.33	2,400.00	1,449.67	39.60
99-00-00-45150	COPIES,PRINTS,FAXES	624.21	2,966.31	5,600.00	2,633.69	52.97
99-00-00-46210	LIBRARY MISC REVENUE	.00	.00	.00	.00	.00
99-00-00-47310	KENOSHA COUNTY REVENUES	.00	.00	14,101.00	14,101.00	.00
99-00-00-47320	RACINE COUNTY REVENUES	.00	.00	5,774.00	5,774.00	.00
99-00-00-47330	WALWORTH COUNTY REVENUES	.00	196,037.16	371,861.00	175,823.84	52.72
99-00-00-47340	WAUKESHA COUNTY REVENUES	.00	.00	271.00	271.00	.00
99-00-00-47350	ROCK COUNTY (ARROWHEAD) REV	.00	.00	82.00	82.00	.00
99-00-00-47360	JEFFERSON COUNTY REVENUES	.00	70.34	70.00	.34-	100.49
99-00-00-48110	INTEREST EARNED	.00	.00	.00	.00	.00
99-00-00-48190	DISCOUNTS EARNED	.00	.00	.00	.00	.00
99-00-00-48920	DONATIONS	.00	.00	.00	.00	.00
99-00-00-49100	APPL OF PR YR APPROPRIATIONS	.00	.00	100,000.00	100,000.00	.00
99-00-00-49500	TRANSFER FROM GENERAL FUND	.00	.00	282,443.00	282,443.00	.00
99-00-00-49550	TRF FROM LIBRARY DONATIONS	.00	.00	25,000.00	25,000.00	.00
Total LIBRARY:		734.41	720,024.14	1,327,602.00	607,577.86	54.23
LIBRARY						
99-00-00-51100	LIBRARY FT SALARIES	94,123.47	380,919.87	704,521.00	323,601.13	54.07
99-00-00-51200	LIBRARY PT WAGES	13,082.82-	.00	.00	.00	.00
99-00-00-51340	LIBRARY LIFE INSURANCE	122.71	872.29	1,500.00	627.71	58.15
99-00-00-51345	LIBRARY HEALTH INSURANCE	14,044.37	98,310.59	181,587.00	83,276.41	54.14
99-00-00-51350	LIBRARY DENTAL INSURANCE	752.40	5,266.80	7,529.00	2,262.20	69.95
99-00-00-51355	LIBRARY VISION INSURANCE	25.95	181.65	554.00	372.35	32.79
99-00-00-51360	LIBRARY RETIREMENT	5,516.97	25,782.20	47,044.00	21,261.80	54.80
99-00-00-51370	LIBRARY DISABILITY PREMIUMS	121.81	852.67	1,975.00	1,122.33	43.17
99-00-00-51520	LIBRARY SOCIAL SECURITY	6,025.57	28,374.49	55,392.00	27,017.51	51.22
99-00-00-52110	GENERAL ADMIN EXPENSES	2,634.27-	3,635.47-	3,000.00	6,635.47	121.18-
99-00-00-52160	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
99-00-00-52210	LIBRARY TELEPHONE EXP	847.42	3,240.23	4,200.00	959.77	77.15
99-00-00-52220	LIBRARY UTILITIES	1,361.38	11,190.70	22,000.00	10,809.30	50.87
99-00-00-52500	LIBRARY BLDG REPAIR	1,530.00	1,530.00	3,000.00	1,470.00	51.00
99-00-00-53100	LIBRARY OFFICE SUPPLIES	472.81	2,058.42	3,000.00	941.58	68.61
99-00-00-53120	LIBRARY POSTAGE	26.21	100.78	750.00	649.22	13.44
99-00-00-53130	WORKERS COMP INSURANCE	.00	.00	1,750.00	1,750.00	.00
99-00-00-53140	LIABILITY & PROPERTY INSURANCE	.00	.00	10,500.00	10,500.00	.00
99-00-00-53320	STAFF CONTINUING EDUCATION	292.49	1,945.28	3,000.00	1,054.72	64.84
99-00-00-53410	VEHICLE AND FUEL EXPENSES	.00	67.96	2,000.00	1,932.04	3.40
99-00-00-53500	LIBRARY MAINT SUPPLIES	382.37	2,876.64	4,000.00	1,123.36	71.92
99-00-00-53600	LIBRARY BLDG MAINT SERVICES	784.00	23,508.95	55,000.00	31,491.05	42.74
99-00-00-53990	LIBRARY MISCELLANEOUS	.00	.00	.00	.00	.00
99-00-00-54100	LIBRARY ADULT MATERIALS	7,649.83	58,677.71	82,000.00	23,322.29	71.56
99-00-00-54110	LIBRARY YOUTH MATERIALS	1,790.10	16,800.97	43,000.00	26,199.03	39.07
99-00-00-54120	LIBRARY MAGAZINES & NEWSPAPER	.00	.00	.00	.00	.00
99-00-00-54140	LIBRARY NONPRINT MATERIALS	.00	.00	.00	.00	.00
99-00-00-54150	LIBRARY PROGRAMS	313.87	8,241.15	15,000.00	6,758.85	54.94
99-00-00-54155	LIBRARY MARKETING	168.50	1,567.77	2,500.00	932.23	62.71
99-00-00-55000	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
99-00-00-55100	LIBRARY SIRSI	.00	.00	.00	.00	.00
99-00-00-55110	CIRCULATION SUPPLIES & SERVICE	41.20	1,052.10	3,000.00	1,947.90	35.07

Account Number	Account Title	2026-26 Current Month Actual	2026-26 Current year Actual	2026-26 Current year Budget	2026 Current Year Variance	2026 Current Year % of Budget
99-00-00-55120	LIBRARY PROCESSING SUPPLIES	2,830.02	6,584.99	5,000.00	1,584.99-	131.70
99-00-00-55130	PRAIRIE LAKES LIBRARY SYSTEM	.00	19,867.43	20,000.00	132.57	99.34
99-00-00-55140	LIBRARY COMPUTER HARDWARE	136.55	270.95	5,000.00	4,729.05	5.42
99-00-00-55150	LIBRARY COMPUTER SOFTWARE	502.78	4,454.72	7,500.00	3,045.28	59.40
99-00-00-55160	LIBRARY IT CONSULTING SERVICES	.00	.00	.00	.00	.00
99-00-00-55170	LIBRARY OUTREACH	856.58	5,743.51	25,000.00	19,256.49	22.97
99-00-00-55320	LIBRARY EQUIP LEASES & MAINT	388.87	3,347.42	7,300.00	3,952.58	45.86
99-00-00-59000	LGIP EXPENDITURES	.00	97,035.80	.00	97,035.80-	.00
	Total LIBRARY:	125,391.14	807,088.57	1,327,602.00	520,513.43	60.79
	Total LIBRARY:	126,125.55	1,527,112.71	2,655,204.00	1,128,091.29	57.51
	LIBRARY Revenue Total:	734.41	720,024.14	1,327,602.00	607,577.86	54.23
	LIBRARY Expenditure Total:	125,391.14	807,088.57	1,327,602.00	520,513.43	60.79
	Net Total LIBRARY:	124,656.73-	87,064.43-	.00	87,064.43	.00
	Net Grand Totals:	1,089,044.84-	4,439,356.56-	165,732.30	4,605,088.86	2,678.63-

City Of Lake Geneva Common Council Minutes
Monday, July 13, 2026 - 6:00 PM
Lake Geneva City Hall; Council Chambers

Call to Order
by Mayor Krause at 6:00 pm.

Pledge of Allegiance
by Alder Yager.

Roll Call
Present: Todd Krause, Sherri Ames, JaNelle Powers, Mary Jo Fesenmaier, Linda Frame, Brian Smith (via zoom), Joel Hoiland, Cathy Stoodley and Cynthia Yager. Absent: None. Others present: City Administrator Dave De Angelis, City Clerk Lacey L. Reynolds, City Attorney Dan Draper, Finance Director Laura Pisarcik, Fire Chief John Peters, Building & Zoning Administrator Renee Hanlon and other interested persons.

Awards, Presentations, Proclamations, and Announcements
None.

Reconsider business from previous meeting
None.

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
Kate Miller, Millie McCormick and Attorney Egert spoke about item 12b, Dave Sekeris spoke about item 12a, Spyro Condos spoke about items 17&12b.

Acknowledgement of Correspondence
City Cler Reynolds announced correspondence was received and copies are available.

City Administrator's Report
Administrator DeAngelis reported that the audio and video was not working because of storm damage, but is now up and running, and he reviewed aerial pictures of the storm damage. Discussion took place.

Comptroller's Report
Comptroller Pisarcik reviewed the items and amounts requested for capital improvement projects that can be completed by the end of the year.

Consent Agenda-Any item listed on the consent agenda may be removed at the request of any member of the Council. The request requires no second, is not discussed, and is not voted upon.
Alder Yager asked to remove item e. Motion by Frame to approve items a-d, second by Stoodley. Voice vote, approved, motion carried.

Approve the Regular Council Minutes of June 22, 2026

Acceptance of the Pre-Paid Checks of $236,336.52 and Regular Checks of $540,498.43

Massage Establishment renewal application filed by Element Massage Studio

Approval of the Temporary Class "B" Beer / "Class B" Wine license application filed by St. Francis de Sales Parish for Fall Festival Celebrating Family on September 27, 2026

Private Event Permit application requiring exclusive use of Flat Iron Park for Buffalo Grove Cheerleading Camp July 19 - 21, 2026

Items removed from the Consent Agenda
Item e - Private Event Permit application requiring exclusive use of Flat Iron Park for Buffalo Grove Cheerleading Camp July 19-21, 2026: Discussion took place regarding fees and use. Motion by Yager to pay fees for use of the

entire park including the pavilion, second by Frame. A fee of $200/day was discussed and discussion continued. Voice vote, approved, motion carried.

Ordinances and Resolutions

Ordinance 26-08: An ordinance amending Subsections (a), Members of Sec. 70-55 Tourism Commission of Article III, Room Tax of Chapter 70, Taxation of the Municipal Code of the City of Lake Geneva, Wisconsin amending the number of members on the Tourism Commission and qualifications to serve as a member of the Tourism Commission *(second reading)*
Motion by Stoodley to discuss the second reading of Ordinance 26-08, second by Frame. Alder Stoodley read amendments she would like to see incorporated into Ordinance 26-08 including 6 members: 2 alderpersons, 1 resident of the city, 3 other from businesses - 1 Hotel/Motel industry, 1 - STR or CIL owner or manager, 1 city business owner, at no time may there be no more than 1 member who sits as a board member, officer or employee for the Lake Geneva Chamber of Commerce - VISIT Lake Geneva, no more than 2 members shall be members of the BID. Discussion took place. Motion by Frame to deny the second reading of Ordinance 26-08 and stay with the ordinance as is, second by Yager. Roll call vote: Frame, yes; Yager, yes; Stoodley, yes; Hoiland, no; Smith, yes; Fesenmaier, no; Powers, yes; Ames, yes. Motion carried 6-2.

Resolution 26-R32: A resolution authorizing the issuance of a Conditional Use Permit (CUP) filed by David Scotney, 2890 Bridle Court, Lake Geneva, WI, to establish an Indoor Entertainment Facility (Restaurant) at the Northeast corner of Interchange North and Center Street, Tax Key No. ZYUP 00140
Motion by Ames to approve Resolution 26-R32, second by Frame. Motion by Hoiland to suspend the rules for David Scotney to speak, second by Smith. Roll call vote: Hoiland, yes; Smith, yes; Frame, no; Fesenmaier, yes; Powers, yes; Ames, yes; Yager, yes; Stoodley, no. Motion carried 6-2. Mr. Scotney spoke, Alder Hoiland asked questions and discussion took place. Alder Stoodley called the question to end debate and vote on the main motion. Roll call vote: Stoodley, yes; Yager, yes; Hoiland, no; Smith, no; Frame, yes; Fesenmaier, no; Powers, yes; Ames, yes. Motion carried 5-3. Main motion vote - Roll call vote: Ames, yes; Frame, yes; Powers, yes; Fesenmaier, no; Hoiland, no; Stoodley, yes; Yager, yes; Smith, no. Motion carried 5-3.

Resolution 26-R38: A resolution approving the reallocation of Capital Improvement Fund borrowed funds to purchase a columbarium for Oak Hill Cemetery, not to exceed $36,339.00
Motion by Stoodley to approve Resolution 26-R38, second by Frame. Discussion took place. Voice vote, approved, motion carried.

Resolution 26-R39: A resolution approving the reallocation of Capital Improvement Fund borrowed funds to purchase an ADA Fire Safety Trailer for $223,900.00
Motion by Yager to approve Resolution 26-R39, second by Powers. Fire Chief Peters answered questions and discussion took place. Voice vote, approved, motion carried.

Resolution 26-R40: A resolution approving the reallocation of Capital Improvement Fund borrowed funds to establish a two-police K9 unit, not to exceed $62,922.00
Motion by Frame to approve Reolution 26-R40, second by Powers. Voice vote, 7-approved, 1-opposed (Fesenmaier), motion carried.

Resolution 26-R41: A resolution approving the reallocation of Capital Improvement Fund borrowed funds to purchase security cameras for Well Sites and Water Towers, not to exceed $19,800.00
Motion by Ames to approve Resolution 26-R41, second by Yager. Voice vote, approved, motion carried.

Resolution 26-R43: A resolution authorizing the issuance of a Conditional Use Permit (CUP) filed by Chris and Lisa Cardwell, 816 Pinetree Lane, Lake Geneva, WI for a request to construct an addition to the single-family home within the Estate Residential-1 (ER-1) zoning district located at 816 Pinetree Lane, Tax Key No. ZSY 00020
Motion by Hoiland to approve Resolution 26-R43, second by Powers. Voice vote, approved, motion carried.

Discussion/Action regarding the 2026 Traffic Signal Preventive Maintenance Contract with Traffic and Parking Control Company, LLC (TAPCO) *(PWC recommended approval on June 22, 2026)*
Motion by Stoodley to approve, second by Frame. Voice vote, approved, motion carried.

Discussion/Action regarding move-up of equipment replacement of (1) heavy plow and (1) bucket truck from 2027 to 2026 in Equipment Replacement Fund *(PWC recommended approval on June 22, 2026)*
Motion by Frame to approve, second by Stoodley. Voice vote, approved, motion carried.

Discussion/Action regarding the Maximum Extent Feasible for the Bike Path on Townline Rd and Edwards Blvd ***(PWC forwarded with no recommendation June 22, 2026)***
City Engineer Barry explained the rule within ADA any municipality looking to further their pedestrian safety does not have to meet all the requirements if it would mean there would be an excess of spending. In this particular area, it's recommended to use this rule. Administrator De Angelis explained the future development of the property will address the ADA issues. Engineer Barry's recommendation is to use the maximum extent feasible rule. Motion by Fesenmaier to accept the use of the maximum extent feasible rule for the bike path on Townline Rd. and Edwards Blvd., including remedying the situation with the potential buyer/developer, second by Ames. Voice vote, approved, motion carried.

Discussion/Action regarding approval of the Sherrer Construction bid for project 2026-01A Columbarium in the amount of $62,327.00 ***(Cemetery Board recommended approval June 17, 2026)***
Motion by Ames to approve, second by Frame. Voice vote, approved, motion carried.

Discussion/Action regarding the purchase of 1103 S. Edwards Boulevard, in the City of Lake Geneva, for a future Police and/or Fire Facility ***(Agenda item from the May 11, 2026 Council Meeting)***
Alder Fesenmaier explained staff intends to add information to the city website for residents to review and requested the Fire Chief answer questions. Chief Peters shared 22 sites were reviewed and plans were changed from a 3 station plan to a 2 station plan. Motion by Fesenmaier to continue to the next council meeting on July 27, 2026, second by Hoiland. Discussion took place regarding the resolution of necessity, timeline and alternate sites. Chief Peters said 4 sites are still available and would be able to hold a safety campus. Discussion continued. Alder Frame called the question to close debate,. Roll call vote: Fesenmaier, no; Hoiland, no; Ames, yes; Yager, no; Powers, yes; Frame, yes; Stoodley, no; Smith, no. Motion failed 5-3. Discussion continued. Continue motion - Roll call vote: Fesenmaier, yes; Hoiland, yes; Ames, no; Yager, no; Powers, no; Frame, no; Stoodley, no; Smith, yes. Motion failed 3-5. Motion by Hoiland from May 11th meeting - to authorize staff to solicit proposals to retain an independent municipal real estate advisor or owners representative with experience in public sector land acquisition and site selection to assist the city in evaluating and negotiating potential sites for a future public safety facility. The final decision to be made by the Common Council, will include qualifications, expertise, cost and availability. The advisor's scope of work shall include: identification and evaluation of all viable site options including publicly owned and already tax-exempt properties; comparative analysis of sites based on cost, response time coverage, infrastructure requirements, environmental constraints and long-term financial impact; preliminary market valuation acquisition strategy of potential sites; assistance with negotiations strategy and coordination with legal counsel as appropriate and development of a recommendation based on objective data driven criteria aligned with the City's comprehensive plan and long term fiscal sustainability, second by Smith. Alder Hoiland explained things have changed since the resolution of necessity was passed. Hoiland would like due diligence on other sites, specifically the land near Veteran's Park and Veteran's Park. Discussion continued. Building & Zoning Administrator Hanlon was asked about land by Symphony Bay. Clerk Reynolds and Mayor Krause read the motion on the floor. Roll call vote: Hoiland, yes; Yager, no; Stoodley, no; Frame, no; Fesenmaier, no; Powers, no; Ames, no; Smith, yes. Motion failed 6-2.

Discussion/Action to consider separate facilities for police and fire stations, and incorporating the YMCA plans for relocating ***(Agenda item request form submitted by Alders Hoiland and Smith)***
Alder Hoiland shared his recommendation about evaluating an integrated long range facility strategy before additional land acquisitions are finalized. Hoiland spoke about YMCA plans and land interest. Hoiland announced there is no action to be taken at this time.

Mayoral Appointment - Weed Commissioner, Beth Kroening, Short Term Rental Administrator/Code Enforcement Officer
Motion by Fesenmaier to approve the appointment of Beth Kroening as Weed Commissioner, second by Ames. Voice vote, approved, motion carried.

Adjournment
Motion by Ames to adjourn, second by Stoodley. Voice vote, approved, motion carried. Adjourned at 8:37 pm.

Lacey L. Reynolds
City Clerk

City Of Lake Geneva Special Common Council Minutes
Tuesday, July 7, 2026 - 12:00 PM
Lake Geneva City Hall; Council Chambers

Call to Order
by Mayor Krause at 12:01 pm.

Roll Call
Present: Todd Krause, Sherri Ames, JaNelle Powers, Mary Jo Fesenmaier, Linda Frame, Joel Hoiland, Cathy Stoodley and Cynthia Yager. Absent: Brian Smith. Others present: City Administrator Dave De Angelis, City Clerk Lacey L. Reynolds, City Attorney Dan Draper, Finance Director Laura Pisarcik, Assistant City Administrator Chris Bennett and other interested persons.

Update on City Operations following the Municipal Disaster Declaration
Fire Chief John Peters, Police Chief Ed Gritzner, DPW Superintendent Neil Waswo, Utility Director Josh Gajewski all reported on their respective departments and events that occurred from July 3, 2026 through present day.

City Administrator's Review and Update, clarification regarding roles and responsibilities
City Administrator Dave De Angelis and Assistant City Administrator Chris Bennett reported on their respective roles, responsibilities and events that occurred from July 3, 2026 through present day.

Mayor's Report, including update on City response and future expectations
Mayor Krause thanked staff, residents and others for their joint efforts from the event that occurred on July 3, 2026. Krause stated the City will provide updates regularly.

Resolution 26-R42: A resolution ratifying and continuing the Municipal Disaster Declaration
Motion by Frame to approve, second by Yager. Discussion took place and Alder Hoiland made a motion to amend which was seconded by Alder Fesenmaier. Administrator De Angelis had questions and a concern about the wording of Alder Hoilands motion. Discussion continued. Roll call vote: Hoiland, yes; Fesenmaier, yes; Frame, no; Stoodley, no; Powers, no; Yager, no; Ames, no. Motion failed 2-5. Main motion vote - Roll call vote: Frame, yes; Yager, yes; Stoodley, yes; Hoiland, no; Fesenmaier, yes; Powers, yes; Ames, yes. Motion carried 6-1.

Adjournment
Motion by Ames to adjourn, second by Stoodley. Voice vote, approved, motion carried. Adjourned at 1:07 pm.

Lacey L. Reynolds
City Clerk

City of Lake Geneva Special Common Council Minutes
Monday, July 20, 2026 - 5:00 PM
Lake Geneva City Hall; Council Chambers

Call to Order
by Mayor Krause at 5:00 pm.

Pledge of Allegiance
by Alder Ames.

Roll Call
Present: Todd Krause, Sherri Ames, JaNelle Powers, Mary Jo Fesenmaier, Linda Frame, Brian Smith, Joel Hoiland, Cathy Stoodley and Cynthia Yager. Absent: None. Others present: City Administrator Dave De Angelis, City Clerk Lacey L. Reynolds, City Attorney Dan Draper and other interested persons.

Discussion/Action regarding amending the SMFA's with WISDOT for cost sharing agreements for the HWY 50 Reconstruction project ID's 3170-09-00/70 & 3170-09-01/71
Administrator De Angelis reviewed the SMFA's and discussion took place. Motion by Stoodley to approve, second by Frame. Voice vote, approved, motion carried.

Motion to go into 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: The purchase of portions of properties for the HWY 50 road construction project - 220 Center St., 601 W. Main St., 250-270 Country Club Dr., 255 Havenwood Dr., 204 W. Main St., 135 W. Main St., 98 E Main St., 192 E Main St., 300 E. Main St., 351 N. Edwards Blvd., 281 N. Edwards Blvd. and 208 N. Edwards Blvd. all in the City of Lake Geneva
Motion by Frame to adjourn to closed session to include City Attorney Draper, City Administrator De Angelis and City Clerk Reynolds, second by Ames. Roll call vote: Frame, yes; Ames, yes; Powers, yes; Fesenmaier, yes; Smith, yes; Hoiland, yes; Stoodley, yes; Yager, yes. Motion carried. Adjourned to closed session at 5:12 pm.

Motion to return to open session pursuant to Wisconsin Statutes 19.85 (2) and take action on any items discussed in closed session
Reconvened in open session at 5:20 pm. Motion by Fesenmaier to purchase portions of properties for the HWY 50 road construction project as noted on the agenda, second by Ames. Voice vote, approved, motion carried.

Adjournment
Motion by Ames to adjourn, second by Stoodley. Voice vote, approved, motion carried. Adjourned at 5:22 pm.

Lacey L. Reynolds
City Clerk

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.
Invoice.Batch = "07082026","07102026","07092026","AM07102026","07162026AM","US07162026","07162026","017102026"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
ALLIANT ENERGY/WPL				
JUN 2026	06/23/2026	OAK HILL CEMETERY-JUN 2026	48-00-00-52220 CEM ELECTRICITY EXP	70.92
JUN 2026-06	07/01/2026	GENEVA SQUARE-TRAFFIC LIG	11-34-10-52220 ELECTRICITY-FLASHERS	59.14
JUN 2026-06	07/01/2026	HAVENWOOD FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	13.57
JUN 2026-06	07/01/2026	SOUTH/WELLS FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	18.70
JUN 2026-06	07/01/2026	WELLS STREET FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	25.38
JUN 2026-06	07/01/2026	MAIN STREET LIGHTS	11-34-10-52230 STREET LIGHTS ELECTRICITY	130.09
JUN 2026-06	07/01/2026	1055 CAREY	11-32-10-52220 ST DEPT BLDG ELECTRICITY	139.49
JUN 2026-06	07/01/2026	BROAD ST TRAFFIC SIGNAL	11-34-10-52230 STREET LIGHTS ELECTRICITY	76.50
JUN 2026-06	07/01/2026	HWY 50/HWY 12 FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	17.77
JUN 2026-06	07/01/2026	WEST COOK SIREN	11-29-00-52220 SIRENS ELECTRICTY	24.44
JUN 2026-06	07/01/2026	RIVIERA ELECTRIC	40-55-30-52220 PIER ELECTRIC	4,128.05
JUN 2026-06	07/01/2026	BEACH HOUSE	40-54-10-52220 BEACH ELECTRIC	488.59
JUN 2026-06	07/01/2026	INTERCHANGE N TRAFFIC SIG	11-34-10-52230 STREET LIGHTS ELECTRICITY	57.02
JUN 2026-06	07/01/2026	HWY 120/BLOOMFIELD RD TRA	11-34-10-52230 STREET LIGHTS ELECTRICITY	93.27
JUN 2026-06	07/01/2026	LIBRARY PARK OUTSIDE	11-52-00-52220 PARKS ELECTRICITY	36.44
JUN 2026-06	07/01/2026	EDWARDS BLVD/WALMART TR	11-34-10-52230 STREET LIGHTS ELECTRICITY	78.71
JUN 2026-06	07/01/2026	HAVENWOOD DR/MAIN STREE	11-34-10-52230 STREET LIGHTS ELECTRICITY	84.39
JUN 2026-06	07/01/2026	SAGE ST/DUNN SIREN	11-29-00-52220 SIRENS ELECTRICTY	6.94
JUN 2026-06	07/01/2026	STREET LIGHTS MS-2 LIGHTIN	11-34-10-52230 STREET LIGHTS ELECTRICITY	336.86
JUN 2026-06	07/01/2026	DUNN FIELD	11-52-00-59220 DUNN FIELD ELECTRIC	77.88
JUN 2026-06	07/01/2026	SNAKE RD/HWY 50 FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	17.77
JUN 2026-06	07/01/2026	VETS PARK/TOWNLINE RD	11-52-01-52220 VETS PARKS ELECTRICITY	749.52
JUN 2026-06	07/01/2026	1067 CAREY-STORAGE BUILDI	11-21-00-52220 POLICE IMPOUND BLDG ELECTRIC	29.66
JUN 2026-06	07/01/2026	1067 CAREY-STORAGE BUILDI	11-22-00-52220 FIREHOUSE ELECTRICITY	29.66
JUN 2026-06	07/01/2026	N BLOOMFIELD RD & HARMON	11-34-10-52230 STREET LIGHTS ELECTRICITY	3.11
JUN 2026-06	07/01/2026	MUSEUM-256 MILLS STREET	11-51-10-52220 MUSEUM-ELECTRICITY	1,249.63
JUN 2026-06	07/01/2026	WELLS STREET FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	17.19
JUN 2026-06	07/01/2026	HOST DRIVE WATER TOWER	11-22-00-52220 FIREHOUSE ELECTRICITY	166.48
JUN 2026-06	07/01/2026	LIBRARY-918 MAIN STREET	99-00-00-52220 LIBRARY UTILITIES	1,010.45
JUN 2026-06	07/01/2026	LOT LITE-GENEVA ST	11-34-10-52230 STREET LIGHTS ELECTRICITY	144.36
JUN 2026-06	07/01/2026	WELLS STREET LIGHT	11-34-10-52220 ELECTRICITY-FLASHERS	79.84
JUN 2026-06	07/01/2026	FLAT IRON PARK-WRIGLEY DR	11-52-00-52220 PARKS ELECTRICITY	170.96
JUN 2026-06	07/01/2026	W HWY 50 BLOCK FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	17.77
JUN 2026-06	07/01/2026	LIBRARY PARK RESTROOM	11-52-00-52220 PARKS ELECTRICITY	89.50
JUN 2026-06	07/01/2026	724 WILLIAMS STREET	11-34-10-52230 STREET LIGHTS ELECTRICITY	42.21
JUN 2026-06	07/01/2026	S LAKE SHORE DRIVE FLASHE	11-34-10-52220 ELECTRICITY-FLASHERS	14.00
JUN 2026-06	07/01/2026	S LAKE SHORE DRIVE	11-52-00-52220 PARKS ELECTRICITY	34.90
JUN 2026-06	07/01/2026	COOK ST/HWY 50 TRAFFIC SIG	11-34-10-52230 STREET LIGHTS ELECTRICITY	47.08
JUN 2026-06	07/01/2026	SIREN-730 MARSHALL STREET	11-29-00-52220 SIRENS ELECTRICTY	37.45
JUN 2026-06	07/01/2026	TENNIS COURTS	11-52-00-52220 PARKS ELECTRICITY	49.04
JUN 2026-06	07/01/2026	389 EDWARDS TRAFFIC LIGHT	11-34-10-52230 STREET LIGHTS ELECTRICITY	93.45
JUN 2026-06	07/01/2026	HWY 50/HWY 12 STOP LIGHT	11-34-10-52220 ELECTRICITY-FLASHERS	46.80
JUN 2026-06	07/01/2026	RUSHWOOD PARK	11-52-00-52220 PARKS ELECTRICITY	33.08
JUN 2026-06	07/01/2026	700 GENEVA STREET PARKING	11-34-10-52230 STREET LIGHTS ELECTRICITY	142.92
JUN 2026-06	07/01/2026	1065 CAREY ST	11-32-10-52220 ST DEPT BLDG ELECTRICITY	510.34
JUN 2026-06	07/01/2026	STREET LIGHTS	11-34-10-52230 STREET LIGHTS ELECTRICITY	7,695.51
JUN 2026-06	07/01/2026	VETS PARK SCOREBOARD	11-52-01-52220 VETS PARKS ELECTRICITY	328.23
JUN 2026-06	07/01/2026	BAKER/SEMINARY RESTROOM	11-52-00-52220 PARKS ELECTRICITY	30.70
JUN 2026-06	07/01/2026	HWY 50 TRAFFIC LIGHT	11-34-10-52230 STREET LIGHTS ELECTRICITY	78.43
JUN 2026-06	07/01/2026	GEORGE STREET FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	14.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
JUN 2026-06	07/01/2026	1070 CAREY ST	11-32-10-52220 ST DEPT BLDG ELECTRICITY	226.56
JUN 2026-06	07/01/2026	FLAT IRON PARK-WRIGLEY DR	11-52-00-52220 PARKS ELECTRICITY	24.12
JUN 2026-06	07/01/2026	DODGE STREET FLASHER	11-34-10-52220 ELECTRICITY-FLASHERS	14.00
JUN 2026-06	07/01/2026	IMPOUND-1070 CAREY ST	11-21-00-52220 POLICE IMPOUND BLDG ELECTRIC	27.48
JUN 2026-06	07/01/2026	FIRE HOUSE-730 MARSHALL	11-22-00-52220 FIREHOUSE ELECTRICITY	1,265.94
JUN 2026-06	07/01/2026	HWY 120/TOWNLINE RD STOP	11-34-10-52220 ELECTRICITY-FLASHERS	50.02
JUN 2026-06	07/01/2026	CITY HALL	11-16-10-52220 CITY HALL ELECTRICITY	4,393.15
JUN 2026-06	07/01/2026	VETS PARK PAVILION	11-52-01-52220 VETS PARKS ELECTRICITY	101.93
JUN 2026-06	07/01/2026	DONIAN PK	11-52-00-52220 PARKS ELECTRICITY	232.16
JUN 2026-06	07/01/2026	COBB PARK	11-52-00-52220 PARKS ELECTRICITY	29.03
JUN2026	06/23/2026	OAK HILL CEMETERY-JUN 2026	48-00-00-52220 CEM ELECTRICITY EXP	41.07
Total ALLIANT ENERGY/WPL:				25,343.65
AMAZON CAPITAL SERVICES				
APR 2026	07/09/2026	AMAZON SHIPPING	11-16-10-53100 CITY HALL OFFICE SUPPLIES	11.96
APR 2026	07/09/2026	AMAZON DISCOUNT	11-16-10-53100 CITY HALL OFFICE SUPPLIES	14.26-
APR 2026	07/09/2026	FOAM BOARD	11-14-20-53100 OFFICE SUPPLIES	35.99
APR 2026	07/09/2026	POCKET ORGANIZER	11-14-30-53100 OFFICE SUPPLIES	14.99
APR 2026	07/09/2026	COLORED PAPER	11-14-30-53110 BALLOTS/OTHER ELECTION EXPENSE	48.32
APR 2026	07/09/2026	DESK ACCESSORIES	11-14-30-53100 OFFICE SUPPLIES	6.98
APR 2026	07/09/2026	MESH PENCIL CUP	11-14-30-53100 OFFICE SUPPLIES	8.49
APR 2026	07/09/2026	KLEENEX-CH	11-16-10-53100 CITY HALL OFFICE SUPPLIES	60.96
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-15-10-53100 OFFICE SUPPLIES	33.44
APR 2026	07/09/2026	WIRELESS KEYBOARD	11-15-10-53100 OFFICE SUPPLIES	19.29
APR 2026	07/09/2026	THERMAL PAPER	11-16-10-53100 CITY HALL OFFICE SUPPLIES	21.36
APR 2026	07/09/2026	EXPANDABLE FILES	11-14-20-53100 OFFICE SUPPLIES	17.07
APR 2026	07/09/2026	WINDEX SPRAY	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	2.58
APR 2026	07/09/2026	LAMINATION SUPPLIES	11-16-10-53100 CITY HALL OFFICE SUPPLIES	16.50
APR 2026	07/09/2026	STAPLER FOR SHANTEL	11-16-10-53100 CITY HALL OFFICE SUPPLIES	6.29
APR 2026	07/09/2026	FILE FOLDS	11-24-00-53100 OFFICE SUPPLIES	14.12
APR 2026	07/09/2026	PAPER PLATES	11-16-10-53100 CITY HALL OFFICE SUPPLIES	16.74
APR 2026	07/09/2026	CANON INK CARTRIDGES	11-24-00-53100 OFFICE SUPPLIES	389.95
APR 2026	07/09/2026	SHIPPING LABELS	11-16-10-53100 CITY HALL OFFICE SUPPLIES	53.40
APR 2026	07/09/2026	LITHIUM BATTERIES	11-16-10-53100 CITY HALL OFFICE SUPPLIES	19.76
APR 2026	07/09/2026	DISPOSABLE GLOVES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	79.99
APR 2026	07/09/2026	DEAD END FLUSHING CAMERA	61-00-00-93810 MAINT-MAINS	119.99
APR 2026	07/09/2026	COUNTERFEIT DETECTION PE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	4.99
APR 2026	07/09/2026	COUNTERFEIT DETECTION PE	61-00-00-53100 OFFICE SUPPLIES EXPENSE	5.00
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-
APR 2026	07/09/2026	LAPTOCK DOCK	61-00-00-53050 COMPUTER EXPENSE	73.12
APR 2026	07/09/2026	LAPTOCK DOCK	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	73.12
APR 2026	07/09/2026	METER WIRE	62-00-00-67600 MAINT OF METERS	362.40
APR 2026	07/09/2026	CREDIT MEMO	99-00-00-55170 LIBRARY OUTREACH	151.61-
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-53100 OFFICE SUPPLIES	37.38
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-53100 OFFICE SUPPLIES	49.09
APR 2026	07/09/2026	GLADE SPRAY REFILL	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	14.88
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	308.50
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-58000 FIRE EQUIPMENT/SUPPLIES	1,691.21
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-53400 OPERATING SUPPLIES	12.74
APR 2026	07/09/2026	UNIFORM ITEMS	11-22-00-51380 FIRE DEPT UNIFORMS	890.23
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-53100 OFFICE SUPPLIES	99.23
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-54500 FIRE IT SERVICES	23.99
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	11-22-00-53100 OFFICE SUPPLIES	139.50
APR 2026	07/09/2026	AMAZON SHIPPING	11-22-00-53120 POSTAGE EXPENSE	94.28
APR 2026	07/09/2026	AMAZON PROMOS	11-22-00-53100 OFFICE SUPPLIES	17.72-

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APR 2026	07/09/2026	CARGO PANTS-CREDIT	11-22-00-51380 FIRE DEPT UNIFORMS	61.10-
APR 2026	07/09/2026	AMAZON CREDIT	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	15.99-
APR 2026	07/09/2026	CREDIT MEMO	99-00-00-54150 LIBRARY PROGRAMS	9.79-
APR 2026	07/09/2026	CREDIT MEMO	99-00-00-54150 LIBRARY PROGRAMS	17.99-
APR 2026	07/09/2026	CREDIT MEMO	99-00-00-54100 LIBRARY ADULT MATERIALS	.33-
APR 2026	07/09/2026	MISC SUPPLIES	99-00-00-53500 LIBRARY MAINT SUPPLIES	72.73
APR 2026	07/09/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	368.18
APR 2026	07/09/2026	SMITH MEETING ROOM -DVD P	43-99-00-17010 LIBRARY CAPITAL PROJECTS	114.99
APR 2026	07/09/2026	MISC SUPPLIES	99-00-00-54150 LIBRARY PROGRAMS	26.71
APR 2026	07/09/2026	CHARGER FOR SQUARE READ	99-00-00-52110 GENERAL ADMIN EXPENSES	14.39
APR 2026	07/09/2026	YOUTH MATERIALS	99-00-00-54110 LIBRARY YOUTH MATERIALS	316.12
APR 2026	07/09/2026	YOUTH MATERIALS	99-00-00-54110 LIBRARY YOUTH MATERIALS	39.38
APR 2026	07/09/2026	ADULT MATERIALS-FRIENDS	99-00-00-54100 LIBRARY ADULT MATERIALS	138.79
APR 2026	07/09/2026	PROGRAM SUPPLIES	99-00-00-54150 LIBRARY PROGRAMS	88.54
APR 2026	07/09/2026	PROGRAM SUPPLIES	99-00-00-54150 LIBRARY PROGRAMS	107.95
APR 2026	07/09/2026	PROGRAM SUPPLIES	99-00-00-54150 LIBRARY PROGRAMS	179.98
APR 2026	07/09/2026	HEAD PHONES,	99-00-00-52110 GENERAL ADMIN EXPENSES	54.70
APR 2026	07/09/2026	MAINTENANCE SUPPLIES	99-00-00-53500 LIBRARY MAINT SUPPLIES	112.84
APR 2026	07/09/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	18.99
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	99-00-00-53100 LIBRARY OFFICE SUPPLIES	120.53
APR 2026	07/09/2026	MISC OFFICE SUPPLIES	99-00-00-55170 LIBRARY OUTREACH	602.06
APR 2026	07/09/2026	SMITH MEETING ROOM -APPLE	43-99-00-17010 LIBRARY CAPITAL PROJECTS	154.00
APR 2026	07/09/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	992.78
APR 2026	07/09/2026	MISC SUPPLIES	99-00-00-55170 LIBRARY OUTREACH	269.90
APR 2026	07/09/2026	MISC SUPPLIES	99-00-00-55170 LIBRARY OUTREACH	222.99
APR 2026	07/09/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	144.36
APR 2026	07/09/2026	PROGRAM SUPPLIES	99-00-00-54150 LIBRARY PROGRAMS	723.82
APR 2026	07/09/2026	SIGN HOLDER	99-00-00-54150 LIBRARY PROGRAMS	33.99
APR 2026	07/09/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	33.83
APR 2026	07/09/2026	MISC SUPPLIES-VITA GRANT F	99-00-00-52110 GENERAL ADMIN EXPENSES	108.09
APR 2026	07/09/2026	DOORBELL-DRIVE UP WINDOW	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	9.49
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	11-16-10-53100 CITY HALL OFFICE SUPPLIES	205.00
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	11-22-00-53100 OFFICE SUPPLIES	164.00
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	61.50
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	61.50
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	82.00
APR 2026	07/09/2026	AMAZON ANNUAL MEMBERSHI	99-00-00-53100 LIBRARY OFFICE SUPPLIES	205.00
MAY 2026	06/01/2026	DRY ERASE ERASERS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	5.31
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
MAY 2026	06/01/2026	DRY ERASE MARKERS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	9.59
MAY 2026	06/01/2026	16.79C WATER TANK CONNECT	61-00-00-93602 MAINT-DIGESTERS EQUIP	16.79
MAY 2026	06/01/2026	CALCULATOR, PAPER ROLLKS	61-00-00-53100 OFFICE SUPPLIES EXPENSE	52.81
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-	61-00-00-53100 OFFICE SUPPLIES EXPENSE	17.69
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	62-00-00-60300 MISC EXPENSES & UTILITY	298.14
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	146.45
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	61-00-00-53100 OFFICE SUPPLIES EXPENSE	77.69
MAY 2026	06/01/2026	WELLHOUSE P2P EQUIP	61-00-00-53050 COMPUTER EXPENSE	68.76
MAY 2026	06/01/2026	OFFICE SUPPLIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	36.35
MAY 2026	06/01/2026	OFFICE SUPPLIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	36.36
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	PELICAN CASE W/FOAM	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	194.85
MAY 2026	06/01/2026	COMMAMD STRIPS	11-22-00-53100 OFFICE SUPPLIES	22.53
MAY 2026	06/01/2026	MISC ITEMS	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	136.59

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MAY 2026	06/01/2026	MISC ITEMS	11-22-00-53100 OFFICE SUPPLIES	136.98
MAY 2026	06/01/2026	MISC ITEMS	11-22-00-52175 2% FIRE DUES EXPENSES	1,395.51
MAY 2026	06/01/2026	MISC ITEMS	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	35.16
MAY 2026	06/01/2026	MISC ITEMS	11-22-00-51380 FIRE DEPT UNIFORMS	348.25
MAY 2026	06/01/2026	MISC ITEMS	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	84.87
MAY 2026	06/01/2026	MISC ITEMS	11-22-00-58000 FIRE EQUIPMENT/SUPPLIES	174.01
MAY 2026	06/01/2026	MISC ITEMS-POSTAGE	11-22-00-53120 POSTAGE EXPENSE	16.96
MAY 2026	06/01/2026	MISC ITEMS-DISCOUNTS	11-22-00-53100 OFFICE SUPPLIES	28.97-
MAY 2026	06/01/2026	CREDIT MEMO	99-00-00-52110 GENERAL ADMIN EXPENSES	30.99-
MAY 2026	06/01/2026	CREDIT MEMO	99-00-00-54110 LIBRARY YOUTH MATERIALS	6.32-
MAY 2026	06/01/2026	CREDIT MEMO	99-00-00-54150 LIBRARY PROGRAMS	12.34-
MAY 2026	06/01/2026	CREDIT MEMO	99-00-00-54110 LIBRARY YOUTH MATERIALS	12.87-
MAY 2026	06/01/2026	MISC SUPPLIES	99-00-00-53500 LIBRARY MAINT SUPPLIES	166.95
MAY 2026	06/01/2026	PROGRAM SUPPLIES	99-00-00-54150 LIBRARY PROGRAMS	208.56
MAY 2026	06/01/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	761.63
MAY 2026	06/01/2026	CIRCULATION SUPPLIES	99-00-00-55110 CIRCULATION SUPPLIES & SERVICE	45.12
MAY 2026	06/01/2026	MAINTENANCE SUPPLIES	99-00-00-53500 LIBRARY MAINT SUPPLIES	417.51
MAY 2026	06/01/2026	ADULT MATERIALS	99-00-00-54100 LIBRARY ADULT MATERIALS	110.82
MAY 2026	06/01/2026	MAINTENANCE SUPPLIES	99-00-00-53500 LIBRARY MAINT SUPPLIES	51.85
MAY 2026	06/01/2026	GOLD BRASS PLATE-REIMB FR	99-00-00-52110 GENERAL ADMIN EXPENSES	14.74
MAY 2026	06/01/2026	NOVELS REIMBURSED BY FRIE	99-00-00-52110 GENERAL ADMIN EXPENSES	66.00
MAY 2026	06/01/2026	GOLD BRASS PLATE-REIMB FR	99-00-00-52110 GENERAL ADMIN EXPENSES	24.73
MAY 2026	06/01/2026	MAINTENANCE SUPPLIES	99-00-00-53500 LIBRARY MAINT SUPPLIES	145.30
MAY 2026	06/01/2026	SHIPPING & HANDLING	11-16-10-53100 CITY HALL OFFICE SUPPLIES	3.42
MAY 2026	06/01/2026	MISC DISCOUNTS-AMAZON	11-16-10-53100 CITY HALL OFFICE SUPPLIES	11.66-
MAY 2026	06/01/2026	PRINTER PAPER-COURT	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	68.85
MAY 2026	06/01/2026	EXPANDING FILES-AMANDA	11-24-00-53100 OFFICE SUPPLIES	54.97
MAY 2026	06/01/2026	PICKLEBALL HOLDERS-DAVID	11-52-00-53400 PARKS OPERATING SUPPLIES	193.74
MAY 2026	06/01/2026	PICKLEBALLS-DAVID	11-52-00-53400 PARKS OPERATING SUPPLIES	28.99
MAY 2026	06/01/2026	3 RING BINDERS-COURT	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	16.54
MAY 2026	06/01/2026	STORAGE BINS	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	15.19
MAY 2026	06/01/2026	HANGING STORAGE 3 RING BI	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	22.98
MAY 2026	06/01/2026	MISC OFFICE SUPPLIES	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	76.79
MAY 2026	06/01/2026	STAPLERS	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	5.69
MAY 2026	06/01/2026	PRINTABLE BUSINESS CARDS	11-16-10-53100 CITY HALL OFFICE SUPPLIES	11.69
MAY 2026	06/01/2026	RADIO HOLSTER SET-LUKE	40-54-10-53100 BEACH OFFICE SUPPLIES	45.10
MAY 2026	06/01/2026	COLORED FILE FOLDERS-AMA	11-24-00-53100 OFFICE SUPPLIES	22.01
MAY 2026	06/01/2026	FABRIC MEMO BULLETIN BOAR	11-24-00-53100 OFFICE SUPPLIES	7.39
MAY 2026	06/01/2026	MECHANICAL PENCILS-AMAND	11-24-00-53100 OFFICE SUPPLIES	5.49
MAY 2026	06/01/2026	NAME PLATE FOR PFC	11-21-00-51900 PFC COMMISSION EXPENSES	15.44
MAY 2026	06/01/2026	NEW BANK ENDORSEMENT ST	11-15-10-53100 OFFICE SUPPLIES	48.57
MAY 2026	06/01/2026	NEW BANK ENDORSEMENT ST	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	16.19
MAY 2026	06/01/2026	NEW BANK ENDORSEMENT ST	11-15-10-53100 OFFICE SUPPLIES	48.57
MAY 2026	06/01/2026	MICROFIBER MOPS	11-16-10-53500 CITY HALL BLDG MAINT SUPPLIES	28.79
MAY 2026	06/01/2026	FLOOR CLEANER	11-16-10-53500 CITY HALL BLDG MAINT SUPPLIES	12.67
MAY 2026	06/01/2026	PRINTER CLEANING SHEETS-A	11-24-00-53100 OFFICE SUPPLIES	14.65
MAY 2026	06/01/2026	POST IT NOTE DISPENSER	11-16-10-53100 CITY HALL OFFICE SUPPLIES	23.36
MAY 2026	06/01/2026	ENGRAVED NAME PLATE	40-54-10-53100 BEACH OFFICE SUPPLIES	15.44
MAY 2026	06/01/2026	STANDING DESK CONVERTER-	40-54-10-53100 BEACH OFFICE SUPPLIES	111.99
MAY 2026	06/01/2026	BUSINESS CARD HOLDER-AMA	11-24-00-53100 OFFICE SUPPLIES	8.54
MAY 2026	06/01/2026	RADIO HOLSTER SET-LUKE	40-54-10-53100 BEACH OFFICE SUPPLIES	23.74
MAY 2026	06/01/2026	BUSINESS CARD HOLDER-AMA	11-24-00-53100 OFFICE SUPPLIES	8.99
MAY 2026	06/01/2026	PRINTER PAPER	11-14-30-53100 OFFICE SUPPLIES	122.12
MAY 2026	06/01/2026	PRINTER PAPER	11-15-10-53100 OFFICE SUPPLIES	122.12
MAY 2026	06/01/2026	PRINTER PAPER	11-24-00-53100 OFFICE SUPPLIES	61.06
MAY 2026	06/01/2026	PRINTER PAPER	42-34-50-53100 OFFICE SUPPLIES	61.06
MAY 2026	06/01/2026	MISC ITEMS	99-00-00-52110 GENERAL ADMIN EXPENSES	115.33

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MAY 2026	06/01/2026	SMITH MEETING ROOM	43-99-00-17010 LIBRARY CAPITAL PROJECTS	125.34
MAY 2026	06/01/2026	YOUTH MATERIALS	99-00-00-54110 LIBRARY YOUTH MATERIALS	124.36
MAY 2026	06/01/2026	OUTREACH SUPPLIES	99-00-00-55170 LIBRARY OUTREACH	311.38
MAY 2026	06/01/2026	NYT REIMBURSED BY FRIENDS	99-00-00-52110 GENERAL ADMIN EXPENSES	75.65
MAY 2026	06/01/2026	OFFICE SUPPLIES	99-00-00-53100 LIBRARY OFFICE SUPPLIES	184.47
MAY 2026	06/01/2026	OUTREACH SUPPLIES	99-00-00-55170 LIBRARY OUTREACH	221.47
Total AMAZON CAPITAL SERVICES:				18,363.35
AT&T				
262R72091107	07/01/2026	911	11-21-00-52620 PD COMMUNICATION SYS MAINT FEE	2,600.00
Total AT&T:				2,600.00
AT&T MOBILITY				
287305036061	06/23/2026	CELL PHONES	11-21-00-52210 PD TELEPHONE EXPENSE	1,645.79
287305350776	06/23/2026	CELL PHONE JUNE26	11-22-00-52210 FIRE TELEPHONE EXPENSE	839.08
Total AT&T MOBILITY:				2,484.87
BENNETT, CHRISTOPHER				
07/09/26	07/09/2026	REIMB. MILAGE -WCMA CONFE	11-14-20-53300 TRAVEL	263.64
Total BENNETT, CHRISTOPHER:				263.64
CHARTER COMMUNICATIONS				
152473401070	07/01/2026	INTERNET SVC-JUL 2026	11-32-10-52210 ST DEPT TELEPHONE EXPENSE	100.00
152474001062	06/21/2026	INTERNET SVC-JUL 2026	11-22-00-52210 FIRE TELEPHONE EXPENSE	119.99
Total CHARTER COMMUNICATIONS:				219.99
CITY OF LAKE GENEVA PETTY CASH				
07/08/26	07/08/2026	PD PETTY CASH-POSTAGE	11-21-00-53120 PD POSTAGE	42.40
Total CITY OF LAKE GENEVA PETTY CASH:				42.40
CULLIGAN OF BURLINGTON				
429231	06/17/2026	SOLAR SALT JUN 2026	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	145.75
Total CULLIGAN OF BURLINGTON:				145.75
DIEDERICH, EMILY				
730413	07/15/2026	REFUND OVERPAYMENT-TICKE	42-34-50-46340 PARKING STALL TICKETS	30.00
Total DIEDERICH, EMILY:				30.00
ELAN FINANCIAL SERVICES				
7126-0527202	05/27/2026	MEAL REIMB-BIG BOIY	11-14-20-53310 MEALS & LODGING	20.78
7126-0527202	05/27/2026	CONFERENCE REGISTRATION	11-14-20-53320 CONFERENCES & SEMINARS	560.00
9417-MAY 202	05/27/2026	BASIC CODE ENFORCE-TRAINI	11-24-00-53320 CONFERENCES & SCHOOL	198.00
Total ELAN FINANCIAL SERVICES:				778.78
GEHRIS-PADRO, BETH				
06292026	06/29/2026	REIMB-EXCESSIVE HEAT SUPP	42-34-50-53400 OPERATING SUPPLIES-ENFORCEMEN	118.99

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Total GEHRIS-PADRO, BETH:				118.99
GILBANK CONSTRUCTION INC				
LG SALT STO	04/30/2026	SALT SHED STORAGE-PAY APP	43-32-10-17020 DPW CAPITAL PROJECTS	84,806.50
LG SALT STO	03/30/2026	SALT SHED EXPANSION-PAYME	43-32-10-17020 DPW CAPITAL PROJECTS	54,491.05
Total GILBANK CONSTRUCTION INC:				139,297.55
GREAT AMERICA FINANCIAL SERVICES CORP				
42367026	06/27/2026	SHARP COPIER JULY 2026	11-13-00-53100 CITY ATTORNEY OFFICE SUPPLIES	73.85
Total GREAT AMERICA FINANCIAL SERVICES CORP:				73.85
GUPTA, SUMEET				
06/21/26	06/29/2026	RIVIERA DEPOSIT REFUND 06/2	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	3,000.00
06/21/26	06/29/2026	RIVIERA SET UP FEE-4 HRS	40-55-10-46740 UPPER RIVIERA REVENUE	200.00-
06/21/26	06/29/2026	RIVIERA AFTER 1 AM CHARGE	40-55-10-46740 UPPER RIVIERA REVENUE	400.00-
Total GUPTA, SUMEET:				2,400.00
JERRY'S MAJESTIC MARINE INC				
40354	07/15/2026	NEW BOAT- MOTOR REPLACE	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	8,000.00
Total JERRY'S MAJESTIC MARINE INC:				8,000.00
JOHNS DISPOSAL SERVICE				
2161764	06/05/2026	RECYCLE-SVC-JUNE2026	11-36-00-52970 SOLID WASTE-RECYCLING	23,194.38
2161764	06/05/2026	GARBAGE-SVC JUNE2026	11-36-00-52940 SOLID WASTE-RESIDENTIAL	42,286.86
Total JOHNS DISPOSAL SERVICE:				65,481.24
JONES, HEATHER				
07/01/26	07/09/2026	RIVIERA BALLROOM-ZOLA SUB	47-70-00-57155 TOURISM MUNICIPAL DEVELOPMENT	570.00
07/01/26	07/09/2026	REIMB INK CARTRIDGES	47-70-00-57155 TOURISM MUNICIPAL DEVELOPMENT	75.72
Total JONES, HEATHER:				645.72
KORNAK, EMILY				
07022026	07/02/2026	MILEAGE REIMB & MOBILE PH	99-00-00-53320 STAFF CONTINUING EDUCATION	400.25
Total KORNAK, EMILY:				400.25
LAKE GENEVA CONVENTION				
VISIT-MAY 20	07/07/2026	2026 SHARE OF ROOM TAX (JA	47-00-00-57100 HOTEL/MOTEL ASSN-CHAM OF COMM	40,212.41
Total LAKE GENEVA CONVENTION:				40,212.41
LAKE GENEVA UTILITY				
2ND QTR-2026	07/01/2026	STREET DEPT HYDRANT	11-32-10-52260 ST DEPT BLDG-WATER & SEWER	295.37
2ND QTR-2026	07/01/2026	1070 CAREY STREET	11-32-10-52260 ST DEPT BLDG-WATER & SEWER	46.80
2ND QTR-2026	07/01/2026	1065 CAREY STREET	11-32-10-52260 ST DEPT BLDG-WATER & SEWER	124.68
2ND QTR-2026	07/01/2026	1055 CAREY STREET	11-32-10-52260 ST DEPT BLDG-WATER & SEWER	72.76
2ND QTR-2026	07/01/2026	730 MARSHALL STREET FIRE D	11-22-00-52260 FIREHOUSE WATER/SEWER BILLS	605.58
2ND QTR-2026	07/01/2026	CITY HALL FP	11-16-10-52260 CITY HALL WATER & SEWER EXP	60.00
2ND QTR-2026	07/01/2026	CITY HALL	11-16-10-52260 CITY HALL WATER & SEWER EXP	653.93
2ND QTR-2026	07/01/2026	255 MILL STREET MUSEUM FP	11-51-10-52260 MUSEUM-WATER & SEWER EXP	189.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
2ND QTR-2026	07/01/2026	255 MILL STREET MUSEUM	11-51-10-52260 MUSEUM-WATER & SEWER EXP	137.99
2ND QTR-2026	07/01/2026	1101 CEMETERY OAKHILL CEM	48-00-00-52260 CEM WATER/SEWER EXP	57.64
2ND QTR-2026	07/01/2026	918 MAIN STREET LIBRARY	99-00-00-52220 LIBRARY UTILITIES	248.32
2ND QTR-2026	07/01/2026	BEACH HOUSE WRIGLEY DRIV	40-54-10-53990 BEACH MISCELLANEOUS	268.10
2ND QTR-2026	07/01/2026	WRIGLEY DRIVE - RIVIERA LO	40-55-20-52260 LOWER RIV WATER & SEWER BILLS	1,457.00
2ND QTR-2026	07/01/2026	WRIGLEY DIRVE - RIVIERA UPP	40-55-10-52260 UPPER RIV WATER & SEWER BILLS	221.14
2ND QTR-2026	07/01/2026	FOUNTAIN & CONCESSIONS VE	11-52-01-52260 VETS PARK WATER & SEWER	313.53
2ND QTR-2026	07/01/2026	FOUNTAIN/YARD HYDRANT VE	11-52-01-52260 VETS PARK WATER & SEWER	159.14
2ND QTR-2026	07/01/2026	VETS PARK STORAGE BLDG	11-52-01-52260 VETS PARK WATER & SEWER	137.99
2ND QTR-2026	07/01/2026	FOUNTAIN PUBLIC BATHROOM	11-52-00-52260 PARKS WATER & SEWER EXP	144.79
2ND QTR-2026	07/01/2026	FOUNTAIN BATHROOM SEMINA	11-52-00-52260 PARKS WATER & SEWER EXP	137.99
2ND QTR-2026	07/01/2026	FLAT IRON PARK RESTROOMS	11-52-00-52260 PARKS WATER & SEWER EXP	292.53
2ND QTR-2026	07/01/2026	DUNN FIELD CONCESSION STA	11-52-00-52260 PARKS WATER & SEWER EXP	92.56
2ND QTR-2026	07/01/2026	PUBLIC BATHROOM LIBRARY P	11-52-00-52260 PARKS WATER & SEWER EXP	164.26
2ND QTR-2026	07/01/2026	FOUNTAIN & IRRIGATION LIBRA	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	37.72
2ND QTR-2026	07/01/2026	FOUNTAIN RIVIERA	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN DUNN FIELD	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	35.33
2ND QTR-2026	07/01/2026	FOUNTAIN FRONT OF CHAMPS	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN 3 SISTERS FLAT IRO	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN CURTIS STREET BIK	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN RUSHWOOD PARK	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN COOK/GENEVA TEN	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN BY UTILITY COMMIS	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
2ND QTR-2026	07/01/2026	FOUNTAIN CLOSE TO LIBRARY	11-52-00-52270 FOUNTAINS/STATUES-WATER/SEWER	30.55
Total LAKE GENEVA UTILITY:				6,198.55
LESLIE, ROBIN				
06302026	06/30/2026	HEAT MITIGATION-SMALL ICE,	42-34-50-53400 OPERATING SUPPLIES-ENFORCEMEN	26.75
07/16/26	07/16/2026	WATER-HEAT HYDRATION	42-34-50-53400 OPERATING SUPPLIES-ENFORCEMEN	29.36
Total LESLIE, ROBIN:				56.11
LIM, ALEXANDRA				
06/26/26	06/29/2026	RIVIERA DEPOSIT REFUND 06/2	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	1,000.00
06/26/26	06/29/2026	RIVIERA SETUP 3 HOURS 06/26	40-55-10-46740 UPPER RIVIERA REVENUE	150.00-
06/26/26	06/29/2026	RIVIERA CONFETTI/STREAMER	40-55-10-46740 UPPER RIVIERA REVENUE	250.00-
Total LIM, ALEXANDRA:				600.00
MUTUAL OF OMAHA				
002126793081	07/01/2026	ACC JUL 2026	11-00-00-21564 ACCID INS DEDUCTIONS	607.48
002126793081	07/01/2026	STD JUL 2026	11-00-00-21562 ST DISABILITY DEDUCTIONS	1,892.46
002126793081	07/01/2026	LTD JUL 2026	11-00-00-21555 LT DISABILITY INS PAYABLE	2,478.99
Total MUTUAL OF OMAHA:				4,978.93
NEW EARTH STRATEGIES LLC				
07/15/26	07/09/2026	BI-WEEKLY-HILMOOR COORDI	11-62-01-59900 OTHER PROFESSIONAL SERVICES	1,500.00
Total NEW EARTH STRATEGIES LLC:				1,500.00
PALLOTTA, TONY				
WORKINGK.9.	07/15/2026	PURCHASE OF 2 K-9'S-FULL PA	43-21-00-17010 PD CAPITAL PROJECTS	33,500.00
Total PALLOTTA, TONY:				33,500.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
PRAIRIE STATES ENTERPRISES INC				
25-1060	07/06/2026	EMS REFUND-MARK MOSSNER	11-22-00-46240 FIRE/EMS BILLING REVENUE	1,124.80
Total PRAIRIE STATES ENTERPRISES INC:				1,124.80
REHORST, JASON D				
07012026	07/01/2026	GEOLOGY PROGRAM	99-00-00-54150 LIBRARY PROGRAMS	300.00
Total REHORST, JASON D:				300.00
RIESTERER, LUKE				
0517-0523 202	07/08/2026	BOLTS, NUTS -SIGN & SNACKS	40-54-10-53100 BEACH OFFICE SUPPLIES	30.95
05252026	07/08/2026	REIMBURSEMENT-SUNSCREE	40-54-10-53100 BEACH OFFICE SUPPLIES	13.97
06062026	07/08/2026	REIMBURSEMENT-HYDRATION	40-54-10-53100 BEACH OFFICE SUPPLIES	23.51
06152026	07/08/2026	WATER BOTTLES REIMBURSE	40-54-10-53100 BEACH OFFICE SUPPLIES	15.81
0628-0704 202	07/08/2026	REIMBURSEMENT (BEACH SUP	40-54-10-53100 BEACH OFFICE SUPPLIES	322.00
Total RIESTERER, LUKE:				406.24
RUANE, KELLY				
06/13/26	06/16/2026	RIVIERA DEPOSIT REFUND 06/1	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	1,000.00
Total RUANE, KELLY:				1,000.00
SCHLITZ AUDUBON NATURE CENTER				
07252026	07/14/2026	EAGLES AND FRIENDS-REG K	99-00-00-54150 LIBRARY PROGRAMS	490.00
Total SCHLITZ AUDUBON NATURE CENTER:				490.00
US BANK				
3341-May-June	06/09/2026	PIGGLY WIGGLY -AWARDS CER	11-21-00-53990 PD MISCELLANEOUS EXP	350.00
3341-May-June	06/09/2026	LORELEI BAKERY-AWARDS CA	11-21-00-53990 PD MISCELLANEOUS EXP	113.30
3341-May-June	06/09/2026	5.11-TIETZ	11-21-00-51380 PD UNIFORM ALLOWANCE	340.00
3341-May-June	06/09/2026	MARINE UNIT-FUEL KWIK TRIP	11-21-00-53410 PD FUEL EXPENSE	57.99
3341-May-June	06/09/2026	MARINE UNIT-FUEL KWIK TRIP	11-21-00-53410 PD FUEL EXPENSE	109.68
3341-May-June	06/09/2026	MARINE UNIT-FUEL KWIK TRIP	11-21-00-53410 PD FUEL EXPENSE	105.47
3341-May-June	06/09/2026	MARINE UNIT-FUEL KWIK TRIP	11-21-00-53410 PD FUEL EXPENSE	99.50
3341-May-June	06/09/2026	MARINE UNIT-FUEL KWIK TRIP	11-21-00-53410 PD FUEL EXPENSE	95.19
3341-May-June	06/09/2026	MARINE UNIT-FUEL KWIK TRIP	11-21-00-53410 PD FUEL EXPENSE	107.30
3341-May-June	06/09/2026	PESCHE'S-RICHARDS FLOWER	11-21-00-53990 PD MISCELLANEOUS EXP	300.00
3341-May-June	06/09/2026	WALMART-AWARDS SUPPLIES	11-21-00-53100 PD OFFICE SUPPLIES	27.54
3341-May-June	06/09/2026	AMAZON-THORNBURGH	11-21-00-51380 PD UNIFORM ALLOWANCE	97.75
3341-May-June	06/09/2026	APCO-DISPATCH TRAINING	11-21-00-54100 PD TRAINING EXPENSES	215.82
3341-May-June	06/09/2026	USPS MAIL BLOOD	11-21-00-53120 PD POSTAGE	42.40
3341-May-June	06/09/2026	ZAPPOS.COM-GREETHAM	11-21-00-51380 PD UNIFORM ALLOWANCE	84.40
3341-May-June	06/09/2026	PROFESSIONAL FIREFIGHTER	11-21-00-54100 PD TRAINING EXPENSES	51.81
3341-May-June	06/09/2026	AMAZON-WISNIEWSKI	11-21-00-51380 PD UNIFORM ALLOWANCE	32.99
3341-May-June	06/09/2026	TACTICAL GEAR-RODRIGUEZ	11-21-00-51380 PD UNIFORM ALLOWANCE	165.53
3341-May-June	06/09/2026	AMAZON FLAG/FLAG HOLDER	43-21-00-17010 PD CAPITAL PROJECTS	71.14
3341-May-June	06/09/2026	AMAZON-WISNIEWSKI	11-21-00-51380 PD UNIFORM ALLOWANCE	40.84
3341-May-June	06/09/2026	AMAZON-WISNIEWSKI	11-21-00-51380 PD UNIFORM ALLOWANCE	49.33
3341-May-June	06/09/2026	INCINOLET-COMMAND VEHICL	11-21-00-53610 PD EQUIP MAINT SERV COSTS	79.65
3341-May-June	06/09/2026	INCINOLET-COMMAND VEHICL	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	79.65
3341-May-June	06/09/2026	AMAZON - EARPIECE	11-21-00-51390 PART TIME UNIFORM EXPENSE	35.71
3341-May-June	06/09/2026	DMV PAYMENT-NEW PLATE	11-21-00-53610 PD EQUIP MAINT SERV COSTS	6.14
3341-May-June	06/09/2026	SAFE LIFE DEFENSE-RODRIGU	11-21-00-51380 PD UNIFORM ALLOWANCE	629.34
3341-May-June	06/09/2026	MICHAEL TODDS-DRY CLEANE	11-21-00-53990 PD MISCELLANEOUS EXP	70.47

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
3341-May-June	06/09/2026	USPS MAIL BLOOD	11-21-00-53120 PD POSTAGE	16.45
3341-May-June	06/09/2026	USPS MAIL BLOOD	11-21-00-53120 PD POSTAGE	16.45
3341-May-June	06/09/2026	WALMART-FISHING POLES	11-21-00-57360 DONOR PURCHASES	439.35
3341-May-June	06/09/2026	AMAZON-PAPENFUS	11-21-00-51380 PD UNIFORM ALLOWANCE	19.98
3341-May-June	06/09/2026	USPS MAIL BLOOD	11-21-00-53120 PD POSTAGE	42.40
Total US BANK:				3,993.57
VERIZON WIRELESS				
6146936666	06/23/2026	PHONE -JUNE26	11-22-00-52210 FIRE TELEPHONE EXPENSE	38.01
Total VERIZON WIRELESS:				38.01
WE ENERGIES				
5997215840	07/09/2026	UNIT A LIBRARY	99-00-00-52220 LIBRARY UTILITIES	10.97
5998244120	07/09/2026	LIBRARY-UNIT B	99-00-00-52220 LIBRARY UTILITIES	27.10
5998388363	07/09/2026	STORAGE BLDG-1067 CAREY S	11-22-00-52240 FIREHOUSE GAS HEAT	4.79
5998388363	07/09/2026	STORAGE BLDG-1067 CAREY S	11-21-00-52220 POLICE IMPOUND BLDG ELECTRIC	4.78
Total WE ENERGIES:				47.64
Grand Totals:				361,136.29

Dated: ______________________________

Mayor: ______________________________

City Council: ______________________________

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City Recorder: ______________________________

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.
Invoice.Batch = "07082026","07102026","07092026","AM07102026","07162026AM","US07162026","07162026","017102026"

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Only unpaid invoices included.
Invoice.Batch = "07222026","07222026A"
Invoice Detail.GL account (2 Characters) = {<>} "61"
Invoice Detail.GL account (2 Characters) = {<>} "62"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
AMY'S SHIPPING EMPORIUM				
109712	06/15/2026	SHIPMENT OF OAKHILL LOCK	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	18.46
Total AMY'S SHIPPING EMPORIUM:				18.46
ASPHALT CONTRACTORS INC				
26.0136-PYMT	06/01/2026	ROAD PAVING/IMPROVEMENT	43-32-10-17010 STREET IMP PROGRAM	222,612.98
Total ASPHALT CONTRACTORS INC:				222,612.98
AURORA HEALTH CARE INC				
CINV051069	07/13/2026	EMP CLINIC JUNE 2026	11-10-20-51320 HEALTH AND DENTAL ADMIN CHGS	2,925.00
Total AURORA HEALTH CARE INC:				2,925.00
AURORA MEDICAL GROUP				
1413416	06/21/2026	LEEDLE, MAX-DRUG TEST	11-32-10-52050 DRUG AND MEDICAL TESTING	42.00
Total AURORA MEDICAL GROUP:				42.00
BATZNER PEST CONTROL				
97772056	06/23/2026	PEST CONTROL	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	205.92
Total BATZNER PEST CONTROL:				205.92
BUMPER TO BUMPER				
662-514469	07/15/2026	GUAGE HOSE, SEALER	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	79.47
Total BUMPER TO BUMPER:				79.47
CORNERSTONE COMMUNICATIONS INC.				
7740	07/10/2026	PHONE SUPPORT-JUNE 2026	11-14-20-54500 COMPUTER IT SVC & EQUIPMENT	144.38
Total CORNERSTONE COMMUNICATIONS INC.:				144.38
DEKIND COMPUTER CONSULTANTS				
45589	07/01/2026	IT SVC JULY 2026	11-14-20-54500 COMPUTER IT SVC & EQUIPMENT	6,519.00
Total DEKIND COMPUTER CONSULTANTS:				6,519.00
DUNN LUMBER				
2429007	06/04/2026	BAKING SODA, VINEGAR, KEYS	99-00-00-53500 LIBRARY MAINT SUPPLIES	27.43
2460282	07/01/2026	BARON CHAIN	11-32-13-54300 TREE, BRUSH & COMPOST OPER SUP	19.96
2461101	07/02/2026	GUIDE BAR	11-32-13-54300 TREE, BRUSH & COMPOST OPER SUP	53.99
2461788	07/02/2026	CABLE TIE FOR KIOSK	42-34-50-52500 KIOSK REPAIRS/SUPPLIES	6.49
2466464	07/08/2026	NUTS & BOLTS	42-34-50-53400 OPERATING SUPPLIES-ENFORCEMEN	16.40
2471285	07/13/2026	NUTS & BOLTS	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	8.29

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total DUNN LUMBER:				132.56
EDWARD JONES				
APR-JUN2026	07/02/2026	PERP CARE CEM-2ND QTR 202	49-00-00-24200 DUE TO INVESTMENT ACCT	5,080.00
Total EDWARD JONES:				5,080.00
FORWARD TS LTD				
AR286590	07/09/2026	SHARP CONTRACT- 6/10/26 TO	11-13-00-53100 CITY ATTORNEY OFFICE SUPPLIES	14.00
Total FORWARD TS LTD:				14.00
G MOXIE INC				
18001	06/22/2026	HWY 50 PROJECT	43-32-10-17010 STREET IMP PROGRAM	15,747.50
Total G MOXIE INC:				15,747.50
GAGE MARINE CORP				
275601	06/16/2026	ELMERS PIER REPAIRS 2026	40-52-10-52640 BUOYS & BOAT STALLS-REPAIRS	12,612.50
275722	06/18/2026	SWIM PIER REPAIRS 2026	40-52-10-52640 BUOYS & BOAT STALLS-REPAIRS	431.16
275955	06/22/2026	SPRING 2026 PIER INSTALL	40-52-10-52110 PIER MAINTENANCE CONTRACT	11,286.63
275955	06/22/2026	SPRING 2026 PIER INSTALL	40-52-10-52640 BUOYS & BOAT STALLS-REPAIRS	18,832.37
276852	07/02/2026	2026 RIVIERA CHAIN REPLACE	40-52-10-52640 BUOYS & BOAT STALLS-REPAIRS	2,057.90
Total GAGE MARINE CORP:				45,220.56
GFL ENVIRONMENTAL				
V20000017306	06/30/2026	PAST DUE BALANCE	11-36-00-52960 SOLID WASTE-STREET DEPT	10.95
V20000017306	06/30/2026	SPEC WASTE PROFILE	11-36-00-52960 SOLID WASTE-STREET DEPT	164.85
V20000017712	06/30/2026	LANDFILL USE	11-36-00-52960 SOLID WASTE-STREET DEPT	1,206.96
Total GFL ENVIRONMENTAL:				1,382.76
GILES ENGINEERING ASSOCIATES INC				
1m2409001-2	06/30/2026	SALT SHED EXPANSION	43-32-10-17020 DPW CAPITAL PROJECTS	900.00
Total GILES ENGINEERING ASSOCIATES INC:				900.00
GORDON FLESCH CO INC				
IN15678090	07/05/2026	COPIER LEASE-JUNE 2026	99-00-00-55320 LIBRARY EQUIP LEASES & MAINT	297.10
Total GORDON FLESCH CO INC:				297.10
GRAINGER				
9977725457	07/08/2026	HYDRAULIC CYLINDER	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	381.68
Total GRAINGER:				381.68
HEYER TRUE VALUE				
395371	07/13/2026	TRIMMER HEAD	11-52-00-53400 PARKS OPERATING SUPPLIES	119.97
Total HEYER TRUE VALUE:				119.97
HUMPHREYS CONTRACTING LLC				
7/1/26	07/01/2026	BENCH DONATION PAD-CHIRC	11-52-00-57360 PARK DONATION PURCHASES	1,750.00
7/1/26	07/01/2026	SIDEWALK REPAIRS	11-32-10-52700 SIDEWALK REPAIRS	3,100.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
7/1/26	07/01/2026	STORM SEWER REPAIRS/REPL	43-32-10-17010 STREET IMP PROGRAM	2,020.19
		Total HUMPHREYS CONTRACTING LLC:		6,870.19
IDI				
IN1110669	05/31/2026	IDI_IN1110669	11-12-00-52140 COLLECTION FEES	125.00
IN1137824	06/30/2026	IDI_IN1137824	11-12-00-52140 COLLECTION FEES	125.00
		Total IDI:		250.00
INGRAM BOOK COMPANY				
97512686	06/28/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	16.78
97512686	06/28/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512687	06/26/2026	ADULT BOOKS	99-00-00-55170 LIBRARY OUTREACH	16.78
97512687	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512688	06/26/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	65.67
97512688	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97512689	06/26/2026	ADULT COLLECTION	99-00-00-54100 LIBRARY ADULT MATERIALS	18.55
97512689	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512690	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97512690	06/26/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	40.10
97512691	06/26/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	16.77
97512691	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512692	06/26/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	9.65
97512692	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512693	06/26/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	100.47
97512693	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	11.94
97512694	06/26/2026	ADULT COLLECTION	99-00-00-55170 LIBRARY OUTREACH	16.93
97512694	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512695	06/26/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	16.76
97512695	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512696	06/26/2026	ADULT BOOKS	99-00-00-55170 LIBRARY OUTREACH	16.76
97512696	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97512697	06/26/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	34.37
97512697	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97538040	06/26/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	869.85
97538040	06/26/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	157.21
97538041	06/28/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	70.55
97538041	06/28/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97538042	06/28/2026	ADULT BOOKS	99-00-00-55170 LIBRARY OUTREACH	17.64
97538042	06/28/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97538046	06/28/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	31.04
97538046	06/28/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97538047	06/28/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	23.18
97538047	06/28/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97597486	06/30/2026	ADULT COLLECTION	99-00-00-54100 LIBRARY ADULT MATERIALS	38.97
97597486	06/30/2026	MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97597487	06/30/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	206.83
97597487	06/30/2026	MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	47.76
97597488	06/30/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	37.43
97597488	06/30/2026	MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97613362	07/01/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	10.43
97613362	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97613363	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	18.41
97613363	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97613364	07/01/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	47.05
97613364	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	5.97

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
97613365	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	100.41
97613365	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	13.93
97613366	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	16.63
97613366	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97613367	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	68.26
97613367	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97613368	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	32.13
97613368	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97613369	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	39.85
97613369	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97613370	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	24.47
97613370	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97613371	07/01/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	80.84
97613371	07/01/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97635457	07/01/2026	CREDIT-ADULT BOOK	99-00-00-54100 LIBRARY ADULT MATERIALS	19.99-
97644517	07/02/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	42.37
97644517	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97644518	07/02/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	56.49
97644518	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97644519	07/02/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	35.07
97644519	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97644520	07/02/2026	ADULT COLLECTION	99-00-00-54100 LIBRARY ADULT MATERIALS	12.13
97644520	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97644521	07/02/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	71.45
97644521	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	5.97
97644522	07/02/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	31.77
97644522	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97644523	07/02/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	19.50
97644523	07/02/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97679570	07/05/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	18.19
97679570	07/05/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97679571	07/05/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	17.26
97679571	07/05/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97715725	07/07/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	48.72
97715725	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97715726	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	51.32
97715726	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	5.97
97715727	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	27.45
97715727	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97715728	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	113.40
97715728	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	7.96
97715729	07/07/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	10.63
97715729	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97715730	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	15.52
97715730	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97715731	07/07/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	23.88
97715731	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97715732	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	22.20
97715732	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97730397	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	17.52
97730397	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97730398	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	28.04
97730398	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97730399	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	36.95
97730399	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97730400	07/07/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	64.35
97730400	07/07/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98

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97770245	07/09/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	73.22
97770245	07/09/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	11.94
97770246	07/09/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	17.84
97770246	07/09/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97770247	07/09/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	52.96
97770247	07/09/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	5.97
97770248	07/09/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	17.74
97770248	07/09/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97770249	07/09/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	34.45
97770249	07/09/2026	MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97770250	07/09/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	10.60
97770250	07/09/2026	MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
97770251	07/09/2026	ADULT BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	69.47
97770251	07/09/2026	PROCESSING MATERIALS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	3.98
97913740	07/15/2026	YOUTH BOOKS	99-00-00-54110 LIBRARY YOUTH MATERIALS	19.98-
Total INGRAM BOOK COMPANY:				3,537.90
ITU ABSORBTECH INC				
8754692	07/02/2026	MAT SERVICE-RIV	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	117.07
Total ITU ABSORBTECH INC:				117.07
JERRY WILLKOMM INC				
326362	06/30/2026	1750.00 GAL GASOLINE	11-32-10-53410 VEHICLE-FUEL & OIL	6,910.75
Total JERRY WILLKOMM INC:				6,910.75
JOHNS DISPOSAL SERVICE				
2196056	06/30/2026	CEMETERY DUMPSTER	48-00-00-53600 CEM MAINT SERVICE EXP	73.00
2207288	07/06/2026	RECYCLE-SVC-JULY026	11-36-00-52970 SOLID WASTE-RECYCLING	23,256.58
2207288	07/06/2026	GARBAGE-SVC JULY 2026	11-36-00-52940 SOLID WASTE-RESIDENTIAL	42,400.26
Total JOHNS DISPOSAL SERVICE:				65,729.84
KAESTNER AUTO ELECTRIC CO				
453847	07/06/2026	FLAGS	11-34-10-53940 STREET DECORATIONS	899.94
Total KAESTNER AUTO ELECTRIC CO:				899.94
KAPUR & ASSOCIATES INC				
141297	06/23/2026	VISTAS	11-00-00-13910 A/R BILL OUTS	2,089.50
141298	06/23/2026	SYMPHONY BAY-PH 8	11-00-00-13910 A/R BILL OUTS	40,602.73
141299	06/23/2026	SYMPHONY BAY-PH 8	11-00-00-13910 A/R BILL OUTS	185.50
141383	06/25/2026	WRITTEN REPORT	11-30-00-52160 CITY ENGINEERING FEES	525.00
141422	06/26/2026	PLAN REVIEW	11-30-00-52160 CITY ENGINEERING FEES	60.00
141441	06/29/2026	STONE RIDGE PH 3	11-00-00-13910 A/R BILL OUTS	283.50
141442	06/29/2026	SYMPHONY BAY-PH 7	11-00-00-13910 A/R BILL OUTS	894.55
141443	06/29/2026	GIS-LAYER SET UP & WORKFL	11-30-00-52160 CITY ENGINEERING FEES	480.00
141445	06/29/2026	CENTER INTERCHANGE N	11-00-00-13910 A/R BILL OUTS	596.00
141446	06/29/2026	526 WELLS ST DRAINAGE-MAY	11-30-00-52160 CITY ENGINEERING FEES	262.50
141447	06/29/2026	TDS	11-30-00-52160 CITY ENGINEERING FEES	568.00
141448	06/29/2026	N KNOLL LN	11-00-00-13910 A/R BILL OUTS	350.00
141449	06/29/2026	REGENT HILL CONDOS POND-	11-30-00-52160 CITY ENGINEERING FEES	545.30
141450	06/29/2026	630 S LSD	11-00-00-13910 A/R BILL OUTS	175.00
141451	06/29/2026	816 PINETREE LN	11-00-00-13910 A/R BILL OUTS	87.50
141452	06/29/2026	MEADOWLANDS STORMWATE	11-00-00-13910 A/R BILL OUTS	284.00

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141453	06/29/2026	SUMMERHAVEN-PH 3	11-00-00-13910 A/R BILL OUTS	2,709.50
		Total KAPUR & ASSOCIATES INC:		50,698.58
LAKE GENEVA UTILITY				
1620 LASALLE	05/08/2026	1620 LASALLE ST	45-00-00-24520 WATER IMPACT FEES	1,690.00
1620 LASALLE	05/08/2026	1620 LASALLE ST	45-00-00-24530 SEWER IMPACT FEES	1,865.00
188210	07/08/2026	WATER METER PARTS	11-52-00-53400 PARKS OPERATING SUPPLIES	218.27
808 HANDEL D	05/11/2026	808 HANDEL DR	45-00-00-24520 WATER IMPACT FEES	2,530.00
808 HANDEL D	05/11/2026	808 HANDEL DR	45-00-00-24530 SEWER IMPACT FEES	4,103.00
860 BRAHMS	05/11/2026	860 BRAHMS ST	45-00-00-24520 WATER IMPACT FEES	2,530.00
860 BRAHMS	05/11/2026	860 BRAHMS ST	45-00-00-24530 SEWER IMPACT FEES	4,103.00
		Total LAKE GENEVA UTILITY:		17,039.27
LANGE ENTERPRISES INC				
94649	03/22/2026	TRAFFIC SIGNS	11-34-10-53750 TRAFFIC CONTROL STREET SIGNS	6,528.83
94649	03/22/2026	STREET IDENTIFICATION SIGN	11-34-10-53740 STREET IDENTIFICATION SIGNS	2,177.15
94649-1	03/22/2026	SIGNS	42-34-50-53400 OPERATING SUPPLIES-ENFORCEMEN	372.11
		Total LANGE ENTERPRISES INC:		9,078.09
LUNDRY, MITCHELL DANIEL				
CN80FKD847	06/30/2026	LUNDRY_CN80FKD847	11-12-00-45100 COURT PENALTIES & FINES	19.60
		Total LUNDRY, MITCHELL DANIEL:		19.60
MARED MECHANICAL				
SV-INV009704	07/09/2026	CHILLER REPAIR	11-16-10-52400 CITY HALL BUILDING REPAIRS	1,251.00
SV-INV009815	07/15/2026	AIR CONDITIONING REPAIR	11-16-10-52400 CITY HALL BUILDING REPAIRS	465.00
		Total MARED MECHANICAL:		1,716.00
MCCLELLAN SALES & SERVICE				
11262	07/15/2026	TOW-JOHN DEERE TRACTOR	11-34-10-52900 CAR TOWING	300.00
		Total MCCLELLAN SALES & SERVICE:		300.00
MIDWEST TAPE LLC				
509059206	06/26/2026	ADULT AUDIO BOOKS	99-00-00-54100 LIBRARY ADULT MATERIALS	71.99
509104202	07/09/2026	ADULT AUDIO BOOK	99-00-00-54100 LIBRARY ADULT MATERIALS	44.99
509104202	07/09/2026	PROCESSING CHARGES	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	1.99
		Total MIDWEST TAPE LLC:		118.97
MILLER-BRADFORD & RISBERG INC				
W1663102	07/15/2026	WHEEL LOADER REPAIRS	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	3,533.15
		Total MILLER-BRADFORD & RISBERG INC:		3,533.15
MOTION & CONTROL ENTERPRISES LLC				
g67917-001	07/08/2026	HOSE ASSY-LOADER	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	683.73
		Total MOTION & CONTROL ENTERPRISES LLC:		683.73
MUNICIPAL CODE ENFORCEMENT LLC				
1955	07/01/2026	JUNE 2026-CODE ENFORCE	11-24-00-52500 ZONING CODE ENFORCEMENT	4,682.25

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total MUNICIPAL CODE ENFORCEMENT LLC:				4,682.25
NAPA AUTO PARTS				
404006	07/06/2026	HYDRUALIC COUPLING	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	50.60
404759	07/14/2026	AIR FILTER	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	12.84
Total NAPA AUTO PARTS:				63.44
OFFICE PRO INC				
770215-1	06/30/2026	HAND SOAP	11-16-10-53500 CITY HALL BLDG MAINT SUPPLIES	46.68
770801-0	07/01/2026	CLEANSER	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	170.45
770905-0	07/02/2026	HANDWASH	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	1,607.00
771004-0	07/09/2026	DISPENSER ROLL	40-55-10-53500 BLDG MAINT SUPPLIES-UPPER RIV	210.00
Total OFFICE PRO INC:				2,034.13
PATS SERVICES INC				
INV/2026/3602	07/03/2026	PORT A POTTY OAK HILL	48-00-00-52260 CEM WATER/SEWER EXP	310.00
Total PATS SERVICES INC:				310.00
PETE'S TIRE SERVICE				
19315	07/13/2026	SWEEPER- TIRE REPAIR	11-52-00-52500 EQUIPMENT REPAIR SERVICES	351.75
Total PETE'S TIRE SERVICE:				351.75
PHIL'S ELECTRIC DRAIN				
265975	07/07/2026	FIXED TOILET-POLICE	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	250.00
Total PHIL'S ELECTRIC DRAIN:				250.00
PLAYAWAY PRODUCTS LLC				
540187	07/02/2026	YOUTH MATERIALS	99-00-00-54110 LIBRARY YOUTH MATERIALS	2.99
Total PLAYAWAY PRODUCTS LLC:				2.99
PURE MECHANICAL LLC				
S13273	06/30/2026	FURANCE REPAIRS-RIV	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	4,302.84
Total PURE MECHANICAL LLC:				4,302.84
QUILL LLC				
49521462	07/08/2026	KLEENEX, SOAP, TOWELS	99-00-00-53100 LIBRARY OFFICE SUPPLIES	236.37
Total QUILL LLC:				236.37
RENAISSANCE ROOFING INC				
26070009	07/06/2026	RIV BUILDING ROOF	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	159.00
Total RENAISSANCE ROOFING INC:				159.00
RHYME BUSINESS PRODUCTS				
42224899	06/09/2026	RHYME COPIER-JUNE 2026	11-12-00-53610 EQUIPMENT MAINT SERVICE COSTS	169.35
42414238	07/04/2026	SHARP COPIER-JULY2026	11-16-10-55310 CH OFFICE EQUIPMENT CONTRACTS	425.05
42414238	07/04/2026	SHARP-BLK COPY OVERAGE	11-16-10-55310 CH OFFICE EQUIPMENT CONTRACTS	66.86
42414238	07/04/2026	SHARP-CLR COPY OVERAGE	11-16-10-55310 CH OFFICE EQUIPMENT CONTRACTS	200.02

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42470478	07/09/2026	PRINTER SUB	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	213.81
		Total RHYME BUSINESS PRODUCTS:		1,075.09
ROTE OIL LTD				
34723	07/04/2026	255.1 OFF RD	11-32-10-53410 VEHICLE-FUEL & OIL	872.44
34724	07/04/2026	316.6 ON RD	11-32-10-53410 VEHICLE-FUEL & OIL	1,179.66
35370	07/10/2026	173.5 ON RD	11-32-10-53410 VEHICLE-FUEL & OIL	646.46
35371	07/10/2026	135.4 OFF RD	11-32-10-53410 VEHICLE-FUEL & OIL	463.07
35374	07/10/2026	447.5 ON RD	11-32-10-53410 VEHICLE-FUEL & OIL	1,667.39
		Total ROTE OIL LTD:		4,829.02
SAFEBUILT LLC				
4137308	06/30/2026	BLDG INSP/PLAN REVIEWS-JU	11-24-00-52190 CONTRACT BUILDING INSPECTOR	33,080.33
		Total SAFEBUILT LLC:		33,080.33
STATE OF WISCONSIN				
64-246 06/26	07/02/2026	COURT FINES- JUNE 2026	11-12-00-24240 COURT FINES-STATE	6,343.84
		Total STATE OF WISCONSIN:		6,343.84
STATE OF WISCONSIN DOA				
505-000011225	06/30/2026	TEACH SERVICES-JAN-JUNE 20	99-00-00-52110 GENERAL ADMIN EXPENSES	600.00
		Total STATE OF WISCONSIN DOA:		600.00
SYSTEMS DESIGN				
29318	07/13/2026	SPRING START UP	11-52-00-53520 GROUNDS MAINT SUPPLIES	5,589.30
		Total SYSTEMS DESIGN:		5,589.30
T2 SYSTEMS INC				
1008970	06/30/2026	AUTO LOOKUPS-JUNE 2026	42-34-50-54500 SUPPORT CONTRACTS	1,802.50
		Total T2 SYSTEMS INC:		1,802.50
TITAN PUBLIC SAFETY SOLUTIONS				
6225	06/26/2026	TIPPS_POINTANDPAY	11-12-00-53810 MUNICIPAL COURT OPERATIONS	1,407.50
		Total TITAN PUBLIC SAFETY SOLUTIONS:		1,407.50
TOTAL PARKING SOLUTIONS INC				
109561	07/02/2026	PAY BY TEXT-JUNE 2026	42-34-50-54500 SUPPORT CONTRACTS	2,704.45
		TOTAL PARKING SOLUTIONS INC:		2,704.45
TRUGREEN PROCESSING CTR				
228012986	06/30/2026	FERTILIZER SVC	11-52-00-53620 GROUNDS FERTILIZER/WEED CONTR	1,038.29
		Total TRUGREEN PROCESSING CTR:		1,038.29
UNIQUE MANAGEMENT SERVICES INC				
6161509	07/01/2026	PLACEMENTS-JUNE 2026	99-00-00-55110 CIRCULATION SUPPLIES & SERVICE	51.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total UNIQUE MANAGEMENT SERVICES INC:				51.50
UNITED LABORATORIES				
INV463943	07/02/2026	LIQUI-ZYME, AROMA THERAPY	40-55-20-53500 BLDG MAINT SUPPLIES-LOWER RIV	774.08
Total UNITED LABORATORIES:				774.08
VERMEER WISCONSIN INC				
20306890	07/02/2026	IDLER BELT, ELEMENT, AIR FILT	11-32-13-54200 TREE & BRUSH-REPAIR	665.95
20307021	07/06/2026	BRUSH CHIPPER RENTAL-STO	11-32-13-54200 TREE & BRUSH-REPAIR	2,750.00
20307091	07/08/2026	CHIPPER REPAIR	11-32-13-54200 TREE & BRUSH-REPAIR	3,421.49
Total VERMEER WISCONSIN INC:				6,837.44
WAHPC				
07092026	07/09/2026	MEMBERSHIP DUES	11-70-00-57200 HISTORIC PRESERVATION	40.00
Total WAHPC:				40.00
WALWORTH COUNTY TREASURER				
64-246 06/26	07/02/2026	COURT FINES-JUNE 2026	11-12-00-24200 COURT FINES-COUNTY	2,211.00
Total WALWORTH COUNTY TREASURER:				2,211.00
WELDERS SUPPLY CO				
3319875	06/30/2026	ACETYLENE, OXYGEN, PROPA	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	44.40
Total WELDERS SUPPLY CO:				44.40
WI DEPARTMENT OF TRANSPORTATION				
395-00004451	07/01/2026	HWY 50 ROAD IMPROVEMENT	43-32-10-17010 STREET IMP PROGRAM	5,524.79
395-00004451	07/01/2026	HWY 50 WIS DOT	43-32-10-17010 STREET IMP PROGRAM	6,033.67
Total WI DEPARTMENT OF TRANSPORTATION:				11,558.46
Grand Totals:				561,706.39

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

Dated: ______________________________

Mayor: ______________________________

City Council: ______________________________

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City Recorder: ______________________________

Report Criteria:
- Detail report.
- Invoices with totals above $0.00 included.
- Only unpaid invoices included.
- Invoice.Batch = "07222026","07222026A"
- Invoice Detail.GL account (2 Characters) = {<>} "61"
- Invoice Detail.GL account (2 Characters) = {<>} "62"

Agenda Item Memo

Committee	Council
Meeting Date	07/27/2026
Subject or Item Title	11d. Temporary Beer/Wine License for the Lake Geneva Garden Club
Submitted By	Vanessa Jahns-Deputy City Clerk
Email Address	vjahns@cityoflakegeneva.gov
Purpose of Request	General Business
Background / Request	The Lake Geneva Garden Club has submitted a temporary beer/wine license application for their Splash, Sparkle, & Bloom event at the Riviera on August 5, 2026. They are a qualified applicant to hold a temporary beer/wine license, the necessary background checks have been completed, and no concerns have come up during the review of the application. This license can be approved/granted.
Estimated Cost	$0.00
Funding Source	n/a
GL Number	n/a
Budget Status	Within Budget
Budget Request Detail	n/a
Detail	n/a
Possible Motion	Approve the license as part of the consent agenda.
Necessary Attachments	AB-220 LG Garden Club_Redacted.pdf AB-101 LG Garden Club_Redacted.pdf
Next Direct Step	City Admin Review

Save | Print | Clear

Form **AB-220**

Temporary Alcohol Beverage License

Municipality

License(s) Requested	Fees	
☑ Temporary "Class B" Wine ☑ Temporary Class "B" Beer	License Fees	$
	Background Check	$
	Total Fees	$

Part A: Organization Information

1. Organization Name
Lake Geneva Garden Club

2. Organization Permanent Address
P.O. Box 596

3. City	4. State	5. Zip Code
Lake Geneva	WI	53147

6. Mailing Address (if different from permanent address)

[redacted]

8. Date of Organization/Incorporation	9. State of Organization/Incorporation
01/19/05	Wisconsin

[redacted]

12. Organization type *(check one)*

☑ Bona Fide Club ☐ Church ☐ Fair Association/Agricultural Society ☐ Veteran's Organization
☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.

13. Is this organization required to hold a Wisconsin Seller's permit? . . . . ☐ Yes ☑ No

14. Wisconsin Seller's Permit Number (if applicable)

Part B: Individual Information

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

Last Name	First Name	Title	Phone
Freytag	Kristen	President	[redacted]
Rider	Lesa	Treasurer	
Larsen	Kirsten	Recording Secretary	
Heim	Bonnie	1st VP/membership	
Mack	Laurin	2nd VP/Programs	

Continued →

Page 2

Save Print Clear

Form **AB-220**

Temporary Alcohol Beverage License

Municipality

License(s) Requested	Fees	
☑ Temporary "Class B" Wine ☑ Temporary Class "B" Beer	License Fees	$
	Background Check	$
	Total Fees	**$**

Part A: Organization Information

1. Organization Name
Lake GEneva Garden Club

2. Organization Permanent Address
P.O. Box 596

3. City	4. State	5. Zip Code
Lake Geneva	WI	53147

6. Mailing Address (if different from permanent address)
N/A

[redacted] 8. Date of Organization/Incorporation
01/09/05

9. State of Organization/Incorporation
Wisconsnin

[redacted]

12. Organization type *(check one)*

☑ Bona Fide Club ☐ Church ☐ Fair Association/Agricultural Society ☐ Veteran's Organization
☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.

13. Is this organization required to hold a Wisconsin Seller's permit? . . . . ☐ Yes ☑ No

14. Wisconsin Seller's Permit Number (if applicable)

Part B: Individual Information

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

Last Name	First Name	Title	Phone
Johnson	Helen	Flower Show Chairperson	[redacted]
Manriquez	Brianna	Bartender	

Continued →

Part C: Event Information

1. Name of Event (if applicable) Splash, Sparkle & Bloom a GCA Flower Show/Preview Party			
2. Dates of Operation 8/5/2026 8/5.2026		3. Hours of Operation 6:00 pm to 8:00 pm	
4. Premises Address Riviera Ballroom 812 Wrigley Drive			
5. City Lake Geneva		6. State WI	7. Zip Code 53147
8. County Walworth	9. Governing Municipality ☑ City ☐ Town ☐ Village of: Lake Geneva		10. Aldermanic District 1
11. Organizer of Event (if not the named applicant) N/A	12. Email and/or Phone Number for Organizer of Event N/A		
13. Organizer Website N/A	14. Event Website N/A		

15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

Part D: Attestation

Who must sign this application?

- one officer or director of the nonprofit organization

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Last Name	First Name	M.I.
Johnson	Helen	E.
Title Flower Show Chairperson	[redacted]	
Signature Helen Johnson	Date 7-2-26	

Part E: For Clerk Use Only

Date Application Was Filed With Clerk	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	

Part C: Event Information

1. Name of Event (if applicable)
Splash, Sparkle & Bloom GCA Flower Show/Preview Party

2. Dates of Operation		3. Hours of Operation
8/5/2026	8/5/2026	6:00pm-8:00p.m.

4. Premises Address
Riviera Ballroom, 812 Wrigley Drive

5. City	6. State	7. Zip Code
Lake Geneva	WI	53147

8. County	9. Governing Municipality ☑ City ☐ Town ☐ Village	10. Aldermanic District
Walworth	of: Lake GEneva	1

11. Organizer of Event (if not the named applicant)	12. Email and/or Phone Number for Organizer of Event
N/A	N/A
13. Organizer Website	**14. Event Website**
N/A	N/A

15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

Inside the RIviera Ballroom.

Part D: Attestation

Who must sign this application?

- one officer or director of the nonprofit organization

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Last Name	First Name	M.I.
Johnson	Helen	E.
Title	[redacted]	
Flower Show Co-Chair		
Signature	**Date**	
Helen Johnson	06/12/20	

Part E: For Clerk Use Only

Date Application Was Filed With Clerk	License Number
Date License Granted	**Date License Issued**
Signature of Clerk/Deputy Clerk	

Form **AB-101**

Alcohol Beverage Appointment of Agent

Date

Agent Type *(check one)*

☑ Original (no fee) ☐ Successor ($10 fee for municipal licensees only)

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor)
Lake Geneva Garden CLub

2. Business Trade Name or DBA

3. Entity Type *(check one)* ☐ Limited Liability Company ☐ Corporation ☑ Nonprofit Organization

4. Alcohol Beverage Business Authorization *(check one)* ☐ Municipal Retail License ☑ State Permit

5. If successor agent, provide State Permit or Municipal Retail License Number

6. Describe the reason for appointing a successor agent, if successor is checked above.

Part B: Agent Information

1. Last Name	2. First Name	3. M.I.
Manriquez	Brianna	I

[redacted]

[redacted]

8. State
WI

[redacted]

Part C: Agent Questions

1. Have you satisfied the responsible beverage server training requirement? Submit proof of completion. ☑ Yes ☐ No

2. Have you completed Form AB-100, *Alcohol Beverage Individual Questionnaire* (licensee) or Form AB-300, *Alcohol Beverage Personal Questionnaire* (permittee)? ☑ Yes ☐ No

3. Have you been a Wisconsin resident for at least 90 continuous days? See instructions for exceptions. ☑ Yes ☐ No

Continued →

Part D: Business Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Last Name	First Name	M.I.
Johnson	Helen	E

Title	[redacted]
Flower Show Co-Chairperson	

Signature	Date
Helen Johnson	06/25/20

Part E: Agent Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Agent**, hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Last Name	First Name	M.I.
Manriquez	Brianna	I

Signature	Date
Brianna Manriquez	06/26/20

Serving Alcohol

is proud to present this certificate to

Brianna Manriquez

for successful completion of the online course

Wisconsin Alcohol Seller/Server Course

PERSONS COMPLETING THIS COURSE HAVE AGREED TO EXECUTE THE FOLLOWING POLICIES TO THE BEST OF THEIR ABILITIES.

* CARD ANY PERSON 35 YEARS OF AGE OR YOUNGER
* OBSERVE AND REPORT ANY CUSTOMER SHOWING SIGNS OF POSSIBLE IMPAIRED BEHAVIOR TO MANAGEMENT
* RESPOND IMMEDIATELY TO ANY POSSIBLE PROBLEM SITUATION
* DETERMINE THE PEOPLE ENTERING THE PREMISES TO CONSUME ALCOHOL ARE OF LEGAL ALCOHOL DRINKING AGE AND REGARD THEM IF THERE IS ANY QUESTION ABOUT THEIR AGE
* ENSURE A PERSON MATCHES THEIR VALID LEGAL IDENTIFICATION

This is a Wisconsin Department of Revenue approved Responsible Beverage Server Training Course in compliance with Sec. 125.17 (6), 134.66 (2m), and 125.04 (5) (a) 5. Wis. Stats.

Verify online at servingalcohol.com

Verification Code

WSqeZrlQQ7

Date Issued

Mar 7th, 2026

VALID FOR 2 YEARS

This is not a Wisconsin operators/bartenders license.
This certificate will be requested to obtain a Wisconsin operators/bartenders license from the Wisconsin city clerk's office in the municipality where you are working.
Find your city clerk's office here: https://elections.wi.gov/clerks/directory

Wisconsin Alcohol Seller/Server Course

Name: Brianna Manriquez

Certification Date: Mar 7th, 2026

Certificate Code: WSqeZrlQQ7

Verify Online: servingalcohol.com

125.17(6), 134.66 (2m), 125.04(5)(a)5 Wis. Stats.

SERVING ALCOHOL INC

VALID FOR 2 YEARS

Learn more about this wallet card at http://servingalcohol.com/wallet-card

Agenda Item Memo

Committee	Council
Meeting Date	07/27/2026
Subject or Item Title	11e. Renewal Massage Establishment Application for Kate's Healing Hands, LLC
Submitted By	Vanessa Jahns-Deputy City Clerk
Email Address	vjahns@cityoflakegeneva.gov
Purpose of Request	General Business
Background / Request	Kate's Healing Hands LLC has submitted a renewal application for a Massage Establishment License. The business is a qualified applicant for this license, the application has been reviewed by the necessary departments, and the required background check has been completed. This application was processed through the online licensing portal, so there are no physical signatures of approval on the attached pdf. This renewal application can be approved/granted.
Estimated Cost	$0.00
Funding Source	n/a
GL Number	n/a
Budget Status	Within Budget
Budget Request Detail	n/a
Detail	n/a
Possible Motion	Approve the license as part of the consent agenda.
Necessary Attachments	Massage Establishment Application_Redacted.pdf
Next Direct Step	City Admin Review

CITY OF LAKE GENEVA
MASSAGE ESTABLISHMENT APPLICATION

$50.00 ANNUAL LICENSE FEE

EXPIRES JUNE 30TH EACH YEAR

Is Application: Original ☐ or Renewal ☒

Application must be accompanied by the following documents:

1. $50.00 License fee, payable to the City of Lake Geneva and due upon application
2. Copy of Applicant's Driver's License
3. A listing of the name and address of each Massage Technician employed or subcontracted by the establishment
4. Copy of each Massage Technician's Current and Valid State of Wisconsin Massage Therapist or Bodywork Therapist Certificate
5. Copy of each Massage Technician's Driver's License
6. If the applicant business is a corporation, include a report of the names and current addresses of all officers, directors, and stockholders owning more than 10% of stock in the corporation

BUSINESS INFORMATION

Trade Name: Kate's healing hands

Corporate Name (if applicable):

Business Address (Physical): 601 w main st., Lake Geneva, WI 53147

[redacted]

City, State, Zip: WI, 53147

[redacted]

Please explain the nature of services to be provided: massage

BUSINESS OWNER (APPLICANT) INFORMATION
Please include information for all business owners

Full Name: Kritsana Kamrapphai

[redacted]

☒ Copy of Driver's License Attached

Please provide names and addresses of any and all previous establishments where applicant was employed or subcontracted as a Massage technician during the last 3 years, including type of work performed and dates of employment:

601 W main st, Lake Geneva, WI 53147

Have you ever had a massage or similar license/permit revoked, suspended, or denied?

[x] NO [ ] YES If yes, please explain:

Have you ever been arrested, charged, and/or convicted for any offense, other than misdemeanor traffic violations, in Wisconsin or any other state?

[x] NO [ ] YES If yes, provide the offense, date, location, and disposition:

The undersigned hereby swears, under penalty of law, that the foregoing information provided in this application is true and correct to the best of his/her knowledge and belief.

APPLICANT SIGNATURE: Kritsana Kamrapphai Date: 7/7/26

For Office Use Only

Date Filed: ______ Receipt #: ______ Amt Paid: ______

Forwarded to Police Dept: ______ Background Completed: ______

Police Chief Recommendation: ______ Approved Denied

Fingerprinting required for new establishments – Fingerprinted by LGPD: [ ]

Forwarded to Building Dept: ______ *Inspector approval required for new establishments*

Building Inspector Recommendation: ______ Approved Denied

FLR/Council Approval Dates: ______ License #: ______

Verified: Stark [ ] MSI [ ] Notes/Conditions: ______

Copies to: Building & Zoning Police Chief Fire Chief

RESOLUTION OF THE COMMON COUNCIL			
Resolution authorizing the receipt of the 2025 City of Lake Geneva Annual Financial Report and Management Letter			
Committee:	Common Council		
Fiscal Impact:	N/A		
File Number:	**26-R44**	Date:	July 27, 2026

WHEREAS, Lauterbach & Amen, LLP has prepared the City of Lake Geneva Annual Financial Report and Management Letter for 2025,

NOW, THEREFORE, BE IT RESOLVED by the City Council that the proper city officials be hereby authorized and directed to acknowledge receipt of the 2025 City of Lake Geneva Annual Financial Report and Management Letter.

Granted by action of the Common Council of the City of Lake Geneva this 27th day of July 2026.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** ______________________

Mayoral Action: ☐ **Accept** ☐ **Veto**

____

Todd Krause, Mayor Date

Attest:

____

Lacey L. Reynolds, City Clerk Date

Agenda Item Memo

Committee	Council
Meeting Date	07/27/2026
Subject or Item Title	Resolution rescinding the City of Lake Geneva Emergency Declaration
Submitted By	David De Angelis
Email Address	cityadmin@cityoflakegeneva.gov
Purpose of Request	Resolution Review/Approval
Background / Request	After declaration of emergency on July 3, 2026 and subsequent ratification on July 7th, 2026 the City has continued to perform emergency cleanup operations. At this time operations of initial clean up and stabilization of public rights of way have been completed and we are now in continued clean-up which does not require the emergency declaration.
Estimated Cost	$0.00
Funding Source	N/A
GL Number	N/A
Budget Status	Within Budget
Budget Request Detail	N/A
Detail	N/A
Possible Motion	Recommend approval of the resolution rescinding the emergency declaration.
Necessary Attachments	Resolution Rescinding Emergency Declaration - 07-09-2026.docx
Next Direct Step	City Admin Review

RESOLUTION OF THE COMMON COUNCIL			
Resolution rescinding the City of Lake Geneva Emergency Declaration			
Committee:	N/A		
Fiscal Impact:	N/A		
File Number:	**26-R45**	Date:	July 27, 2026

Whereas, on July 3, 2026, the Mayor pursuant to §323.14(4)(b), Wis. Stats., made the City of Lake Geneva Emergency Declaration (the Emergency Declaration) which is attached hereto, and

Whereas, on July 7, 2026, the City Council ratified the Emergency Declaration and voted to continue it for the health, protection, and general welfare of the citizens of the City of Lake Geneva while emergency conditions continue to exist, and

Whereas, based upon information provided by city staff, the emergency conditions under which the Declaration was made no longer exist;

Now Therefore Be It Resolved that the City Council hereby rescinds the City of Lake Geneva Emergency Declaration. The Municipal Disaster Declaration (the Disaster Declaration) made by the Mayor on July 3, 2026 and ratified by the City Council on July 7, 2026 and which is also attached, shall remain in place and in full force and effect until such time as disaster recovery has been completed and all disaster operations have ceased. The Mayor and city staff shall continue to act under the Disaster Declaration for the health, protection and general welfare of the citizens of the City of Lake Geneva and pursue all assistance available through Walworth County, State of Wisconsin, the Federal Government, and other applicable agencies.

Granted by action of the Common Council of the City of Lake Geneva, this 27th day of July 2026.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** ____________________

Mayoral Action: ☐ **Accept** ☐ **Veto**

____

Todd Krause, Mayor Date

Attest:

____

Lacey L. Reynolds, City Clerk Date

Agenda Item Memo

Committee	Council
Meeting Date	07/27/2026
Subject or Item Title	Resolution 26-R46 authorizing acceptance of City owned parcel for dedication of rights-of-way, shown on the Plat of Right of Way Required for W Main Street (City of Lake Geneva) Forest St. to Grand Geneva Way WisDOT R/W Project Number 3170-09-20
Submitted By	David De Angelis
Email Address	cityadmin@cityoflakegeneva.gov
Purpose of Request	General Business
Background / Request	The previously approved plat for Parcel 23 of the WisDOT STH 50 improvements, also known as “Hillmoor” property, includes a section of land 7,545 sq.ft. necessary for the placement of a multiuse path and roadway improvements. This resolution identifies that 7,545 sq.ft. section of land to be dedicated to the public right -of-way for the purposes identified.
Estimated Cost	$0.00
Funding Source	N/A
GL Number	N/A
Budget Status	Within Budget
Budget Request Detail	N/A
Detail	N/A
Possible Motion	Approve the resolution accepting of City owned parcel for dedication of rights-of-way, shown on the Plat of Right-of-way required for W Main Street Forest St. To Grand Geneva Way WisDOT R/W Project Number 3170-09-20.
Next Direct Step	City Admin Review

RESOLUTION OF THE COMMON COUNCIL			
A resolution authorizing acceptance of City owned parcel for dedication of rights-of-way, shown on the Plat of Right of Way Required for W Main Street (City of Lake Geneva) Forest St. to Grand Geneva Way WisDOT R/W Project Number 3170-09-20			
Committee:	N/A		
Fiscal Impact:	N/A		
File Number:	**26-R46**	Date:	July 27, 2026

WHEREAS, the City of Lake Geneva Common Council recognizes the importance of providing safe and accessible pedestrian pathways for the residents and visitors of Lake Geneva; and

WHEREAS, the construction of sidewalks enhances public safety, promotes walkability, and contributes to the overall quality of life in the community; and

WHEREAS, the City of Lake Geneva is owner of certain property that is currently being used as public open space and will remain open to the public for future uses; and

WHEREAS, the City of Lake Geneva as owner of the property desires to offer a portion of that land as public Right-of-Way for all public purposes; and

WHEREAS, the City of Lake Geneva as a governmental entity in the State of Wisconsin desires to accept said dedication on behalf of the public.

WHEREAS, on June 23, 2026, the City of Lake Geneva Common Council approved the final plat and relocation order for WisDOT R/W Project Number 3170-09-20.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Lake Geneva, Walworth County, Wisconsin, the following parcels or portions of parcels are hereby offered for dedication as Right of Way as shown in the attached Exhibit A and as described herein:

Parcel Number 23 referenced on the Schedule of Lands & Interests Required identified as parcel ZYUP00131 owed by the City of Lake Geneva.

Fee Title in and to the following tract of land located in the City of Lake Geneva, Walworth County, State of Wisconsin, described as:

That part of the Southwest 1/4 of the Northwest 1/4 of Section 31, Town 2 North, Range 18 East, City of Lake Geneva, Walworth County, Wisconsin, described as:

Commencing at the Northwest corner of Section 31; thence South 00°17’59” West, 1857.62 feet along the west line of the Northwest 1/4 of Section 31 to the point of beginning; thence North 80°52’33” East, 119.90 feet; thence North 78°23’07” East, 1324.66 feet; thence South 11°36’53” East, 5.00 feet; thence South 78°23’07” West, 1446.61 feet to the west line of the Northwest 1/4 of Section 31; thence North 00°17’59” East, 10.43 feet along the west line of the Northwest 1/4 of Section 31 to the point of beginning.

This parcel contains **7545 sq ft**, more or less.

Granted by action of the Common Council of the City of Lake Geneva this 27th day of July 2026.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** ____________________

Mayoral Action: ☐ **Accept** ☐ **Veto**

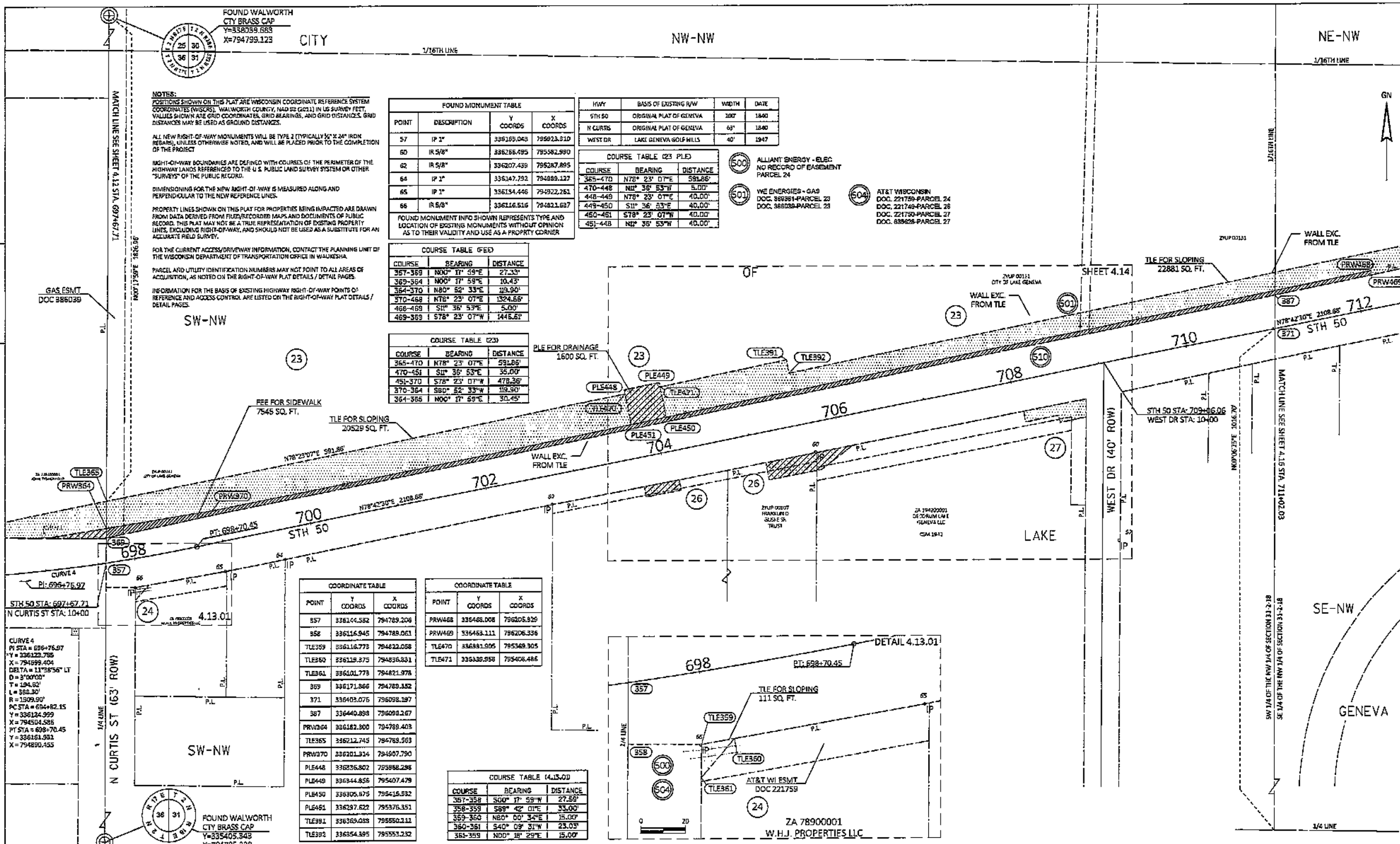
____

Todd Krause, Mayor Date

Attest:

____

Lacey L. Reynolds, City Clerk Date



NOTES:

POSITIONS SHOWN ON THIS PLAT ARE WISCONSIN COORDINATE REFERENCE SYSTEM COORDINATES (WISCRS), WALWORTH COUNTY, NAD 83 (2011) IN US SURVEY FEET. VALUES SHOWN ARE GRID COORDINATES, GRID BEARINGS, AND GRID DISTANCES. GRID DISTANCES MAY BE USED AS GROUND DISTANCES.

ALL NEW RIGHT-OF-WAY MONUMENTS WILL BE TYPE 2 (TYPICALLY ¾" X 24" IRON REBARS), UNLESS OTHERWISE NOTED, AND WILL BE PLACED PRIOR TO THE COMPLETION OF THE PROJECT

RIGHT-OF-WAY BOUNDARIES ARE DEFINED WITH COURSES OF THE PERIMETER OF THE HIGHWAY LANDS REFERENCED TO THE U.S. PUBLIC LAND SURVEY SYSTEM OR OTHER "SURVEYS" OF THE PUBLIC RECORD.

DIMENSIONING FOR THE NEW RIGHT-OF-WAY IS MEASURED ALONG AND PERPENDICULAR TO THE NEW REFERENCE LINES.

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FOR THE CURRENT ACCESS/DRIVEWAY INFORMATION, CONTACT THE PLANNING UNIT OF THE WISCONSIN DEPARTMENT OF TRANSPORTATION OFFICE IN WAUKESHA.

PARCEL AND UTILITY IDENTIFICATION NUMBERS MAY NOT POINT TO ALL AREAS OF ACQUISITION, AS NOTED ON THE RIGHT-OF-WAY PLAT DETAILS / DETAIL PAGES.

INFORMATION FOR THE BASIS OF EXISTING HIGHWAY RIGHT-OF-WAY POINTS OF REFERENCE AND ACCESS CONTROL ARE LISTED ON THE RIGHT-OF-WAY PLAT DETAILS / DETAIL PAGES.

FOUND MONUMENT TABLE

POINT	DESCRIPTION	Y COORDS	X COORDS
57	IP 1"	336165.043	795923.310
60	IR 5/8"	336266.495	795582.990
62	IR 5/8"	336207.439	795287.895
64	IP 1"	336147.792	794989.127
65	IP 1"	336134.446	794922.261
66	IR 5/8"	336116.516	794821.627

FOUND MONUMENT INFO SHOWN REPRESENTS TYPE AND LOCATION OF EXISTING MONUMENTS WITHOUT OPINION AS TO THEIR VALIDITY AND USE AS A PROPRTY CORNER

HWY	BASIS OF EXISTING R/W	WIDTH	DATE
STH 50	ORIGINAL PLAT OF GENEVA	100'	1840
N CURTIS	ORIGINAL PLAT OF GENEVA	63'	1840
WEST DR	LAKE GENEVA GOLF HILLS	40'	1947

COURSE TABLE (23 PLE)

COURSE	BEARING	DISTANCE
365-470	N78° 23' 07"E	591.86'
470-448	N11° 36' 53"W	5.00'
448-449	N78° 23' 07"E	40.00'
449-450	S11° 36' 53"E	40.00'
450-451	S78° 23' 07"W	40.00'
451-448	N11° 36' 53"W	40.00'

500 ALLIANT ENERGY - ELEC
NO RECORD OF EASEMENT
PARCEL 24

501 WE ENERGIES - GAS
DOC. 369361-PARCEL 23
DOC. 386039-PARCEL 23

504 AT&T WISCONSIN
DOC. 221759-PARCEL 24
DOC. 221749-PARCEL 26
DOC. 221750-PARCEL 27
DOC. 835626-PARCEL 27

COURSE TABLE (FEE)

COURSE	BEARING	DISTANCE
357-369	N00° 17' 59"E	27.33'
369-364	N00° 17' 59"E	10.43'
364-370	N80° 52' 33"E	119.90'
370-468	N78° 23' 07"E	1324.66'
468-469	S11° 36' 53"E	5.00'
469-369	S78° 23' 07"W	1446.61'

COURSE TABLE (23)

COURSE	BEARING	DISTANCE
365-470	N78° 23' 07"E	591.86'
470-451	S11° 36' 53"E	35.00'
451-370	S78° 23' 07"W	478.36'
370-364	S80° 52' 33"W	119.90'
364-365	N00° 17' 59"E	30.45'

COORDINATE TABLE

POINT	Y COORDS	X COORDS
357	336144.552	794789.206
358	336116.945	794789.061
TLE359	336116.773	794822.058
TLE360	336119.375	794836.831
TLE361	336101.773	794821.978
369	336171.866	794789.352
371	336403.076	796098.397
387	336440.898	796098.267
PRW364	336182.300	794789.403
TLE365	336212.745	794789.563
PRW370	336201.314	794907.790
PLE448	336336.802	795368.298
PLE449	336344.856	795407.479
PLE450	336305.675	795415.532
PLE451	336297.622	795376.351
TLE391	336369.053	795550.212
TLE392	336354.395	795553.232

COORDINATE TABLE

POINT	Y COORDS	X COORDS
PRW468	336468.008	796205.929
PRW469	336463.111	796206.336
TLE470	336331.906	795369.305
TLE471	336339.958	795408.486

COURSE TABLE (4.13.01)

COURSE	BEARING	DISTANCE
357-358	S00° 17' 59"W	27.59'
358-359	S89° 42' 01"E	33.00'
359-360	N80° 00' 34"E	15.00'
360-361	S40° 09' 31"W	23.03'
361-359	N00° 18' 29"E	15.00'

CURVE 4
PI STA = 696+76.97
Y = 336123.785
X = 794699.404
DELTA = 11°38'56" LT
D = 3°00'00"
T = 194.82'
L = 368.30'
R = 1909.90'
PC STA = 694+82.15
Y = 336124.999
X = 794504.586
PT STA = 698+70.45
Y = 336161.931
X = 794890.455

REVISION DATE
03/05/2026
06/04/2026

DATE 01/20/2025

GRID FACTOR

SCALE, FEET
0 50 100

HWY: STH 50

COUNTY: WALWORTH

STATE R/W PROJECT NUMBER 3170-09-20

CONSTRUCTION PROJECT NUMBER

PLAT SHEET 4.13

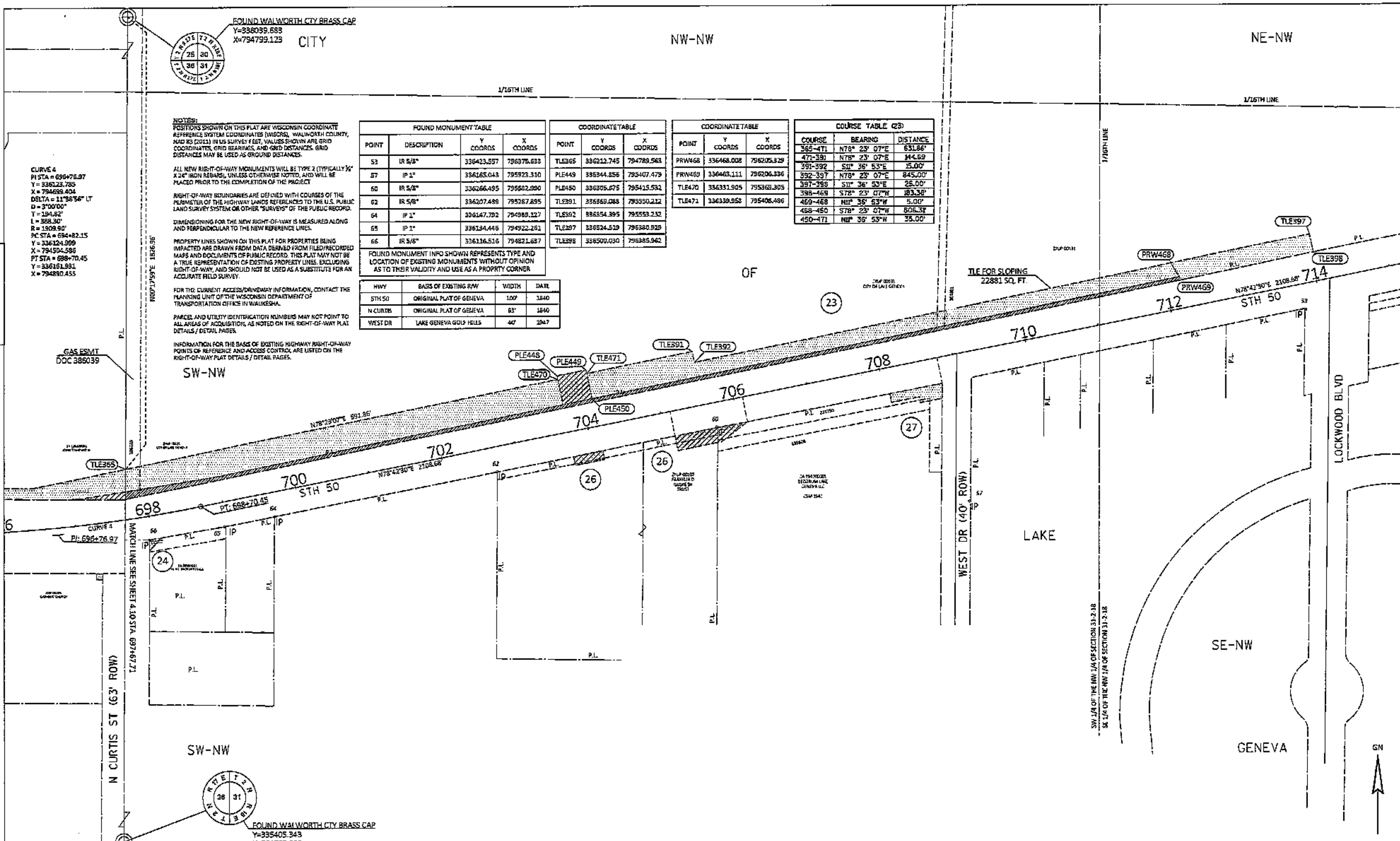
PS&E SHEET

E

FILE NAME: PLAT-STH 50_3170-09-0020.DWG
LAYOUT NAME - 4.13 50

PLOT DATE: 6/17/2026 4:01 PM PLOT BY: STEVE PLOT NAME:

WISDOT/CADDS SHEET 75



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TLE392	336354.395	795553.232
TLE397	336524.519	796380.929
TLE398	336500.030	796385.962

COORDINATE TABLE

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TLE470	336331.905	795369.305
TLE471	336339.958	795406.496

COURSE TABLE (23)

COURSE	BEARING	DISTANCE
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471-391	N78° 23' 07"E	144.69
391-392	S11° 36' 53"E	15.00'
392-397	N78° 23' 07"E	845.00'
397-398	S11° 36' 53"E	25.00'
398-469	S78° 23' 07"W	183.38'
469-468	N11° 36' 53"W	5.00'
468-450	S78° 23' 07"W	806.31'
450-471	N11° 36' 53"W	35.00'

REVISION DATE 03/05/2026 06/04/2026	DATE 01/20/2025	SCALE, FEET 0 60 120	HWY: STH 50	STATE R/W PROJECT NUMBER 3170-09-20
	GRID FACTOR		COUNTY: WALWORTH	CONSTRUCTION PROJECT NUMBER

PLAT SHEET 4.15
PS&E SHEET E

FILE NAME : PLAT-STH 50_3170-09-0020.DWG
LAYOUT NAME - 4.15 60 DETAIL
PLOT DATE : 6/17/2026 4:01 PM
PLOT BY : STEVE
PLOT NAME :
WISDOT/CADDS SHEET 75

City of Lake Geneva
<u>2027 Budget Process Schedule</u>

July 27, 2026	**<u>Regular City Council Meeting</u> – Approve Timeline**
July 28, 2026	Administrator's staff meeting to notify Department Heads of Budget due dates and guidelines
August 31,2026	Department Capital Improvements (updated) and Equipment Replacement Budgets due to City Finance Director/Comptroller
September 8-10, 2026	Schedule meetings with Department heads and Outside entities to discuss budget with City Administrator and Comptroller
September 14, 2026	Department 2027 Operating Budget Requests due to City Finance Director/Comptroller
September 22, 2026	**<u>Special Council Meeting Budget Workshop (Council Chambers):</u>** Department Heads, Council Members, and Mayor; Discussion of Capital Projects and Operating Budget. To Begin at **9:00 am.**
September 25, 2026	Compile/review all Budget requests by the Administrator, Finance Director/Comptroller, Mayor
October 12, 2026	**<u>Special Council Meeting Budget Workshop (Council Chambers):</u>** - Budget Workshop
October 26, 2026	**<u>Regular City Council</u> – approve Budget Summary to publish** (preliminary budget on website)
November 2, 2026	Deadline for the newspaper to publish the Budget Summary
November 9, 2026	Publication Date for the Budget Summary
November 23, 2026	**<u>Regular Council Meeting with a Public Hearing</u>** for the 2027 City Budget

Agenda Item Memo

Committee	Council
Meeting Date	07/27/2026
Subject or Item Title	15. Discussion/Action regarding the Council meeting schedule for the month of August 2026 due to the 2026 Partisan Primary Election on Tuesday, August 11, 2026
Submitted By	Vanessa Jahns-Deputy City Clerk
Email Address	vjahns@cityoflakegeneva.gov
Purpose of Request	General Business
Background / Request	The Council has a regular meeting scheduled for August 10, 2026. The Partisan Primary is on August 11, 2026. The Clerk's Office will be setting up the Polling Place in Council Chambers on Monday August, 10th, which means that Council Chambers will not be available for meetings. The Council has the option to reschedule the meeting to Wednesday, August 12th at 6:00pm, or consider Tuesday, August 18th at 6:00pm. There may be conflict with various committees/boards on the 18th, especially if they have chosen to reschedule a meeting from the 10th or 11th to the 18th.
Estimated Cost	$0.00
Funding Source	n/a
GL Number	n/a
Budget Status	Within Budget
Budget Request Detail	n/a
Detail	n/a
Possible Motion	Motion to reschedule the August 10th regular Council meeting to Wednesday, August 12th at 6:00pm.
Next Direct Step	City Admin Review

Agenda Memo

07/22/2026 3:24 PM (CDT)

Agenda Item Memo

Committee	Council
Meeting Date	07/22/2026
Subject or Item Title	Discussion/Action regarding Pay Request #2 from Asphalt Contractors, Inc. for the 2026 Street Program in an amount of $41,975.68
Submitted By	David De Angelis
Email Address	cityadmin@cityoflakegeneva.gov
Purpose of Request	General Business
Background / Request	This is the payment request for the 2026 road program as detailed in the attached documents from Kapur.
Estimated Cost	$42,975.68
Funding Source	Capital fund
GL Number	43-32-10-17010
Budget Status	Within Budget
Budget Request Detail	Pay request #2
Detail	N/A
Possible Motion	Recommend approval of $41,975.68 for pay request #2 for Asphalt Contractors Inc.
Next Direct Step	City Admin Review

1224 Pine Street
Burlington, WI 53105
T: 262.767.2747 • F: 414.351.4117

Memorandum to the City of Lake Geneva

To: Neil Waswo, Tom Earle

From: Bridget Barry

CC: Naomi Rauch

Date: July 14, 2026

Re: Pay Request #2 for 2026 Lake Geneva Street Program

A review of the Request for **Payment No. 2** from **Asphalt Contractors, Inc.** for the **2026 Lake Geneva Street Program** construction contract has been completed.

Payment in the amount of **$41,975.68** for this payment request has been recommended for approval by the Construction Manager on site.

The Contractor's documents are enclosed for the City's approval.

Payment amounts are broken up as follows:

	New Invoice Amount	Previously Invoiced	Total
Invoiced	$ 44,184.93	$ 234,329.45	$ 278,514.38
Retainage (5% until 50% complete)	$ (2,209.25)	$ (11,716.47)	$ (13,925.72)
Total Approved for Payment	**$ 41,975.68**	$ 222,612.98	$ 264,588.66

Contract Base Bid, based on plan quantities: $580,258.00

Please feel free to contact me if you have any questions.

Please send Payment to**: Asphalt Contractors, Inc.**

Attention:

Thomas Amon
1701 Main Street
Union Grove, WI 53182

ASPHALT CONTRACTORS INC

Remit To: 1701 Main Street
Union Grove, WI
(262) 878-4678

INVOICE

Asphalt Services

Date	Number
7/14/26	15051402

WORK PERFORMED for:

City of Lake Geneva
1065 Carey St.
Lake Geneva, WI 53147

WORK LOCATION:

CID	PO# / Project	Supplier #	Terms	Due Date
150514	26.0136		Due on receipt	7/14/26

Description	Amount
Asphalt Paving per contract specifications	41,975.68

As required by Wisconsin Lien Law, Builder (Contractor) hereby notifies owner that persons or companies have lein rights on owner's land and buildings if not paid.

Total	$41,975.68
Payment/Credit	$0.00
Balance Due	$41,975.68

Interest charge of 1.5% per month will be applied to past due invoices.

EJCDC
ENGINEERS JOINT CONTRACT
DOCUMENTS COMMITTEE

Contractor's Application for Payment No. 2

Application Period: Jun-26		Application Date: 7/1/2025
To (Owner): City of Lake Geneva	From (Contractor): Asphalt Contractors Inc	Via (Engineer): Kapur & Associates, INC.
Project: 2026 Lake Geneva Street	Contract: 9614397	
Owner's Contract No.:	Contractor's Project No.: 150514	Engineer's Project No.: 26.0136

Application For Payment
Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
TOTALS		
NET CHANGE BY CHANGE ORDERS		

1. **ORIGINAL CONTRACT PRICE**	$	$661,908.40
2. **Net change by Change Orders**	$	
3. **Current Contract Price (Line 1 ± 2)**	$	$661,908.40
4. **TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates)**	$	$278,514.38
5. **RETAINAGE:**		
a. 5% X $278,514.38 Work Completed	$	$13,925.72
b. X Stored Material	$	
c. Total Retainage (Line 5.a + Line 5.b)	$	$13,925.72
6. **AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)**	$	$264,588.66
7. **LESS PREVIOUS PAYMENTS (Line 6 from prior Application)**	$	$222,612.98
8. **AMOUNT DUE THIS APPLICATION**	$	$41,975.68
9. **BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above)**	$	$397,319.74

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 Signature

By: Kristen Villalpando Date: 7/14/2026

Payment of: $ 41,975.68
(Line 8 or other - attach explanation of the other amount)

is recommended by: _______ (Engineer) 7/14/2026 (Date)

Payment of: $ _______
(Line 8 or other - attach explanation of the other amount)

is approved by: _______ (Owner) _______ (Date)

Approved by: _______ Funding or Financing Entity (if applicable) _______ (Date)

EJCDC® C-620 Contractor's Application for Payment

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):	2026 Lake Geneva Street	Application Number:	2
Application Period:	Jun-26	Application Date:	7/1/2025

A					B			C	D	E	F		G
Item		Contract Information											
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Previous QTY	Previous Invoiced	Current Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
Cook Street (Geneva St To Main St.)													
204.0100	Removing Concrete Pavement (Driveways)	80	SY	$ 18.00	$1,440.00	29.70	$534.60				$534.60	37.1%	$905.40
204.0110	Removing Asphaltic Surface - FULL DEPTH	2100	SY	$ 7.00	$14,700.00								$14,700.00
204.0150	Removing Curb & Gutter	890	LF	$ 4.20	$3,738.00								$3,738.00
204.0155	Removing Concrete Sidewalk	110	SY	$ 30.00	$3,300.00								$3,300.00
204.0215	Removing Catch Basins	2	EACH	$ 450.00	$900.00								$900.00
205.0100	Excavation Common - EBS (Undistributed)	700	CY	$ 26.00	$18,200.00								$18,200.00
305.012	Base Aggregate Dense 1 1/4-Inch	210	TON	$ 28.00	$5,880.00								$5,880.00
305.012	Base Aggregate Dense 1 1/4-Inch - EBS (Undistributed)	700	TON	$ 28.00	$19,600.00								$19,600.00
311.011	Breaker Run (3" Crushed Allowed) - EBS (Undistributed)	700	TON	$ 28.00	$19,600.00								$19,600.00
460.5223	HMA Pavement Type 3 LT 58-28 S	290	TON	$ 82.00	$23,780.00								$23,780.00
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat	225	TON	$ 84.60	$19,035.00								$19,035.00
601.011	Concrete Curb Type D	25	LF	$ 40.00	$1,000.00								$1,000.00
601.0411	Concrete Curb & Gutter 30-Inch Type D	755	LF	$ 40.00	$30,200.00								$30,200.00
602.0405	Concrete Sidewalk 4-Inch	380	SF	$ 10.50	$3,990.00								$3,990.00
602.0415	Concrete Sidewalk 6-Inch	170	SF	$ 11.50	$1,955.00								$1,955.00
602.0810	Concrete Driveway 6- inch	50	Sy	$ 86.00	$4,300.00								
602-082	Concrete Driveway 8- inch	55	SY	$ 86.00	$4,730.00								
608.0312	Storm Sewer Pipe Reinforced Concrete Class III 12-Inch	60	LF	$ 124.00	$7,440.00								$7,440.00
608.0318	Storm Sewer Pipe Reinforced Concrete Class III 18-Inch	10	LF	$ 131.00	$1,310.00								$1,310.00
611.1004	Catch Basin 4-FT Diameter	1	EACH	$ 3,100.00	$3,100.00								$3,100.00
611.1230	Catch Basin 2X3-FT	2	EACH	$ 1,700.00	$3,400.00								$3,400.00
611.8110	Adjusting Manhole Covers	2	EACH	$ 1,200.00	$2,400.00								$2,400.00
646.522	Marking Symbol Epoxy, ADA Accessible (Yellow)	2	EACH	$ 180.00	$360.00								$360.00
646.752	Marking Crosswalk Epoxy Block Style 24-Inch 5-Foot (White)	140	LF	$ 27.00	$3,780.00								$3,780.00
690.0150	Sawing Asphalt	160	LF	$ 3.00	$480.00								$480.00
690.0250	Sawing Concrete	110	LF	$ 4.00	$440.00								$440.00
SPV.0060.02	Storm Manhole Fram & Cover R-1550 (non-rocking)	1	each	$ 700.00	$700.00								
SPV.0060.03	Storm Structure Frame & Grate R 3067-L	2	EACH	$ 1,500.00	$3,000.00								
SPV.0090.02	Marking Stop Line Epoxy 24-Inch	47	SY	$ 27.00	$1,269.00								$1,269.00
SPV.0105.01	Traffic Control	1	LS	$ 8,000.00	$8,000.00								
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	125	SY	$ 13.00	$1,625.00								
SPV.0180.02	Geotextile NX750 (Undistributed)	1050	SY	$ 6.50	$6,825.00								
	SubTotal Cook Street				**$220,477.00**	29.70	$534.60				$534.60	$0.37	$219,942.40

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):	2026 Lake Geneva Street	Application Number:	2
Application Period:	Jun-26	Application Date:	7/1/2025

A					B			C	D	E	F		G
Item		Contract Information											
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Previous QTY	Previous Invoiced	Current Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
Base Bid Section Wrigley Drive (Bridge to Baker ST)													
204.01	Removing Concrete Pavement (Crosswalk)	20	SY	$ 16.00	$320.00								$320.00
204.011	Removing Asphaltic Surface - FULL DEPTH	350	SY	$ 19.00	$6,650.00	526.77	$10,008.63				$10,008.63	150.5%	-$3,358.63
204.012	Removing Asphaltic Surface Milling (Partial Depth 3")	5322	SY	$ 2.70	$14,369.40	5320	$14,364.00				$14,364.00	100.0%	$5.40
204.015	Removing Curb & Gutter	800	LF	$ 6.00	$4,800.00	890	$5,340.00				$5,340.00	111.3%	-$540.00
204.0155	Removing Concrete Sidewalk	310	SY	$ 16.00	$4,960.00	429.43	$6,870.88				$6,870.88	138.5%	-$1,910.88
205.01	Excavation Common - EBS (Undistributed)	320	CY	$ 27.00	$8,640.00	61	$1,647.00				$1,647.00	19.1%	$6,993.00
305.012	Base Aggregate Dense 1 1/4-Inch - EBS (Undistributed)	320	TON	$ 28.00	$8,960.00	39.88	$1,116.64				$1,116.64	12.5%	$7,843.36
311.011	Breaker Run (3" Crushed Allowed) - EBS (Undistributed)	320	TON	$ 25.00	$8,000.00								$8,000.00
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat (455.0605).	720	TON	$ 82.00	$59,040.00	872.6	$71,553.20				$71,553.20	121.2%	-$12,513.20
601.0411	Concrete Curb & Gutter 30-Inch Type D	730	LF	$ 43.00	$31,390.00	900	$38,700.00				$38,700.00	123.3%	-$7,310.00
602.0405	Concrete Sidewalk 4-Inch	2720	SF	$ 6.50	$17,680.00	3857	$25,070.50				$25,070.50	141.8%	-$7,390.50
602.0415	Concrete Sidewalk 6-Inch	740	SF	$ 9.00	$6,660.00	369	$3,321.00				$3,321.00	49.9%	$3,339.00
602.0505	Curb Ramp Detectable Warning Field Yellow	130	SF	$ 50.00	$6,500.00	130	$6,500.00				$6,500.00	100.0%	
611.8105	Adjusting Catch Basin Covers	5	EACH	$ 440.00	$2,200.00	1	$440.00				$440.00	20.0%	$1,760.00
611.811	Adjusting Manhole Covers	6	EACH	$ 1,050.00	$6,300.00	1	$1,050.00				$1,050.00	16.7%	$5,250.00
628.1504	Silt Fence	120	LF	$ 3.00	$360.00								$360.00
628.702	Inlet Protection Type D	5	EACH	$ 100.00	$500.00	6	$600.00				$600.00	120.0%	-$100.00
628.7504	Temporary Ditch Check (Silt Sock)	30	LF	$ 8.00	$240.00	84	$672.00				$672.00	280.0%	-$432.00
638.2102	Moving Signs Type II	1	EACH	$ 120.00	$120.00								$120.00
646.102	Marking Line Epoxy 4-Inch (White)	710	LF	$ 4.00	$2,840.00	723	$2,892.00				$2,892.00	101.8%	-$52.00
646.102	Marking Line Epoxy 4-Inch (Yellow)	1825	LF	$ 2.50	$4,562.50	1766	$4,415.00				$4,415.00	96.8%	$147.50
646.752	Marking Crosswalk Epoxy Block Style 24-Inch	250	LF	$ 24.00	$6,000.00	301	$7,224.00				$7,224.00	120.4%	-$1,224.00
646.8105	Marking Curb Paint (Yellow)	420	LF	$ 9.00	$3,780.00	520	$4,680.00				$4,680.00		-$900.00
690.015	Sawing Asphalt	950	LF	$ 3.00	$2,850.00	1192	$3,576.00				$3,576.00		-$726.00
690.025	Sawing Concrete	540	LF	$ 4.00	$2,160.00	466	$1,864.00				$1,864.00		$296.00
SPV.0060.01	Adjusting Valve Boxes	2	EACH	$ 340.00	$680.00	1	$340.00				$340.00		$340.00
SPV.0090.01	Brick Restoration	20	LF	$ 80.00	$1,600.00	16	$1,280.00				$1,280.00		$320.00
SPV.0090.02	Marking Stop Line Epoxy 24-Inch (White)	40	LF	$ 20.00	$800.00	41	$820.00				$820.00		-$20.00
SPV.0105.01	Traffic Control	1	LS	$ 11,000.00	$11,000.00	1	$11,000.00				$11,000.00		
SPV.0165.01	Brick Removal and Salvage	160	SF	$ 5.00	$800.00	160	$800.00				$800.00		
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	330	SY	$ 10.00	$3,300.00	453	$4,530.00				$4,530.00		-$1,230.00
SPV.0180.02	Geotextile NX750 (Undistributed)	500	SY	$ 6.50	$3,250.00								$3,250.00
	SubTotal Wrigley Drive				**$231,311.90**		$230,674.85				$230,674.85	$18.24	$637.05

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):	2026 Lake Geneva Street	Application Number:	2
Application Period:	Jun-26	Application Date:	7/1/2025

A					B			C	D	E	F		G
Item		Contract Information											
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Previous QTY	Previous Invoiced	Current Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
Base Bid Section - Park Drive Sidewalk and Rec Path													
204.011	Removing Asphaltic Surface - FULL DEPTH	95	SY	$ 25.00	$2,375.00			95	$2,375.00		$2,375.00	100.0%	
204.015	Removing Curb & Gutter	140	LF	$ 6.00	$840.00			140	$840.00		$840.00	100.0%	
204.0155	Remove Concrete Sidewalk	70	SY	$ 20.00	$1,400.00			70	$1,400.00		$1,400.00	100.0%	
205.0100	Excavation Common	350	CY	$ 27.00	$9,450.00			350	$9,450.00		$9,450.00	100.0%	
305.012	Base Aggregate Dense 1 1/4-Inch	700	TON	$ 29.00	$20,300.00			260.17	$7,544.93		$7,544.93	37.2%	$12,755.07
460.5223	HMA Pavement Type 3 LT 58-28 S	130	TON	$ 105.00	$13,650.00								$13,650.00
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat (455.0605).	100	TON	$ 105.00	$10,500.00								$10,500.00
601.0411	Concrete Curb & Gutter 30-Inch Type D	100	LF	$ 40.00	$4,000.00								$4,000.00
601.06	Concrete Curb & Gutter 18-Inch Type D	40	LF	$ 40.00	$1,600.00								$1,600.00
602.0405	Concrete Sidewalk 4-Inch	2775	SF	$ 6.50	$18,037.50								$18,037.50
602.0505	Curb Ramp Detectable Warning Field Yellow	60	SF	$ 50.00	$3,000.00								$3,000.00
611.8115	Adjusting Inlet Covers	3	EACH	$ 420.00	$1,260.00								$1,260.00
628.702	Inlet Protection Type D	3	EACH	$ 100.00	$300.00								$300.00
646.752	Marking Crosswalk Epoxy Block Style 24-Inch 5-Foot (White)	75	LF	$ 50.00	$3,750.00								$3,750.00
646.752	Marking Crosswalk Epoxy Block Style 24-Inch 10-Foot (White)	35	LF	$ 50.00	$1,750.00								$1,750.00
690.015	Sawing Asphalt	240	LF	$ 3.00	$720.00								$720.00
690.025	Sawing Concrete	50	LF	$ 4.00	$200.00								$200.00
SPV.0105.01	Traffic Control	1	LS	$ 2,000.00	$2,000.00								$2,000.00
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	875	SY	$ 9.00	$7,875.00								$7,875.00
	SubTotal- Park Drive				**$103,007.50**				$21,609.93		$21,609.93	$4.37	$81,397.57
Base Bid Section - Host Drive													
646.752	Marking Crosswalk Epoxy Block Style 24-Inch (White)	75	LF	$ 55.00	$4,125.00			75	$4,125.00		$4,125.00	100.0%	
SPV.0180.03	Seal Coating	6,150	SY	$ 3.00	$18,450.00			6150	$18,450.00		$18,450.00	100.0%	
	SubTotal				**$22,575.00**				$22,575.00		$22,575.00	$2.00	
Base Bid Section - Dodge and Broad- Stop Sign													
646.90	Marking Removal Line 4-Inch	35	LF	$ 15.00	$525.00								$525.00
637.221	Signs Type II Reflective H	14	SF	$ 30.00	$420.00								$420.00
SPV.0090.02	Marking Stop Line Epoxy 24-Inch	66	SY	$ 52.00	$3,432.00	60	$3,120.00				$3,120.00	90.9%	$312.00
	SubTotal				**$4,377.00**	60.00	$3,120.00				$3,120.00	$0.91	$1,257.00

EJCDC® C-620 Contractor's Application for Payment

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):	2026 Lake Geneva Street	Application Number:	2
Application Period:	Jun-26	Application Date:	7/1/2025

A					B			C	D	E	F		G
Item		Contract Information											
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Previous QTY	Previous Invoiced	Current Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
Additional Bid 1, Alley 50 (Cook ST to Madision St)													
204.01	Removing Concrete Pavement (driveways)	40	SY	14	$560.00								$560.00
204.011	Removing Asphaltic Surface - FULL DEPTH	620	SY	$ 12.50	$7,750.00								$7,750.00
204.0155	Removing Concrete Sidewalk	20	SY	$ 120.00	$2,400.00								$2,400.00
205.01	Excavation Common - EBS (Undistributed)	210	CY	$ 18.00	$3,780.00								$3,780.00
305.012	Base Aggregate Dense 1 1/4-Inch - EBS (Undistributed)	210	TON	$ 30.00	$6,300.00								$6,300.00
311.011	Breaker Run (3" Crushed Allowed) - EBS (Undistributed)	210	TON	$ 30.00	$6,300.00								$6,300.00
460.5223	HMA Pavement Type 3 LT 58-28 S	80	TON	$ 140.00	$11,200.00								$11,200.00
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat (455.0605).	65	TON	$ 140.00	$9,100.00								$9,100.00
602.0810	Concrete drive way 6-inch	40	SY	$ 80.00	$3,200.00								$3,200.00
602.0820	Concrete drive way8-inch	55	SY	$ 80.00	$4,400.00								$4,400.00
690.015	Sawing Asphalt	245	LF	$ 3.00	$735.00								$735.00
690.025	Sawing Concrete	150	LF	$ 4.00	$600.00								$600.00
SPV.0105.01	Traffic Control	1	LS	$ 2,000.00	$2,000.00								$2,000.00
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	30	SY	$ 13.00	$390.00								$390.00
SPV.0180.02	Geotextile NX750 (Undistributed)	310	SY	$ 6.50	$2,015.00								$2,015.00
	SubTotal				$60,730.00								$60,730.00
Additional Bid 2 Storm Sewer Alley RD													
608.031	Storm Sewer Pip Reinforced Concrete Class III 12- inch	230	LF	$ 61.00	$14,030.00								$14,030.00
611.200	Storm Manhole 4-FT Diameter	2	EACH	$ 1,400.00	$2,800.00								$2,800.00
SPV.0060.02	Storm Manhole frame & cover R 1550 (non rocking)	1	EACH	$ 700.00	$700.00								$700.00
SPV.0060.04	Storm Structure frame &gate R-2578	1	EACH	$ 1,500.00	$1,500.00								$1,500.00
SPV.0060.05	Core Hole into exsisting store structure	1	EACH	$ 400.00	$400.00								$400.00
	SubTotal				$19,430.00								$19,430.00
Change order													
Change order 1													
	Change order subtotal												
	Grand total				$661,908.40	$89.70	$234,329.45		$44,184.93		$278,514.38	42.1%	$383,394.02

2026 Lake Geneva Street Program - PAYMENT TAB

City of Lake Geneva, Walworth County, Wisconsin

Payment Tab Dated:	**6/1/2026**	**7/14/2026**
Quantities Through Date:	5/22/2026	6/30/2026

COOK STREET (GENEVA ST. TO MAIN ST.)

Item No.	Item Description	Unit	Bid Qty.	Bid Unit Price	Bid Total Price	Quantities #1	Quantities #2	Qty to Date	$ Paid to Date
204.0100	Removing Concrete Pavement (Driveways)	SY	80	$ 18.00	$ 1,440.00	29.70	-	29.70	$ 534.60
204.0110	Removing Asphaltic Surface - FULL DEPTH	SY	2100	$ 7.00	$ 14,700.00	-	-	0.00	$ -
204.0150	Removing Curb & Gutter	LF	890	$ 4.20	$ 3,738.00	-	-	0.00	$ -
204.0155	Removing Concrete Sidewalk	SY	110	$ 30.00	$ 3,300.00	-	-	0.00	$ -
204.0215	Removing Catch Basins	EACH	2	$ 450.00	$ 900.00	-	-	0.00	$ -
205.0100	Excavation Common - EBS (Undistributed)	CY	700	$ 26.00	$ 18,200.00	-	-	0.00	$ -
305.0120	Base Aggregate Dense 1 1/4-Inch	TON	210	$ 28.00	$ 5,880.00	-	-	0.00	$ -
305.0120	Base Aggregate Dense 1 1/4-Inch - EBS (Undistributed)	TON	700	$ 28.00	$ 19,600.00	-	-	0.00	$ -
311.0110	Breaker Run (3" Crushed Allowed) - EBS (Undistributed)	TON	700	$ 28.00	$ 19,600.00	-	-	0.00	$ -
460.5223	HMA Pavement Type 3 LT 58-28 S	TON	290	$ 82.00	$ 23,780.00	-	-	0.00	$ -
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat (455.0605).	TON	225	$ 84.60	$ 19,035.00	-	-	0.00	$ -
601.0110	Concrete Curb Type D	LF	25	$ 40.00	$ 1,000.00	-	-	0.00	$ -
601.0411	Concrete Curb & Gutter 30-Inch Type D	LF	755	$ 40.00	$ 30,200.00	-	-	0.00	$ -
602.0405	Concrete Sidewalk 4-Inch	SF	380	$ 10.50	$ 3,990.00	-	-	0.00	$ -
602.0415	Concrete Sidewalk 6-Inch	SF	170	$ 11.50	$ 1,955.00	-	-	0.00	$ -
602.0810	Concrete Driveway 6-Inch	SY	50	$ 86.00	$ 4,300.00	-	-	0.00	$ -
602.0820	Concrete Driveway 8-Inch	SY	55	$ 86.00	$ 4,730.00	-	-	0.00	$ -
608.0312	Storm Sewer Pipe Reinforced Concrete Class III 12-Inch	LF	60	$ 124.00	$ 7,440.00	-	-	0.00	$ -
608.0318	Storm Sewer Pipe Reinforced Concrete Class III 18-Inch	LF	10	$ 131.00	$ 1,310.00	-	-	0.00	$ -
611.2004	Storm Manhole 4-FT Diameter	EACH	1	$ 3,100.00	$ 3,100.00	-	-	0.00	$ -
611.1230	Catch Basin 2X3-FT	EACH	2	$ 1,700.00	$ 3,400.00	-	-	0.00	$ -
611.8110	Adjusting Manhole Covers	EACH	2	$ 1,200.00	$ 2,400.00	-	-	0.00	$ -
646.5220	Marking Symbol Epoxy, ADA Accessible (Yellow)	EACH	2	$ 180.00	$ 360.00	-	-	0.00	$ -
646.7520	Marking Crosswalk Epoxy Block Style 24-Inch 5-Foot	LF	140	$ 27.00	$ 3,780.00	-	-	0.00	$ -
690.0150	Sawing Asphalt	LF	160	$ 3.00	$ 480.00	-	-	0.00	$ -
690.0250	Sawing Concrete	LF	110	$ 4.00	$ 440.00	-	-	0.00	$ -
SPV.0060.02	Storm Manhole Frame & Cover - R-1550 (Non-Rocking)	EACH	1	$ 700.00	$ 700.00	-	-	0.00	$ -
SPV.0060.03	Storm Structure Frame & Grate - R-3067-L	EACH	2	$ 1,500.00	$ 3,000.00	-	-	0.00	$ -
SPV.0090.02	Marking Stop Line Epoxy 24-Inch	LF	47	$ 27.00	$ 1,269.00	-	-	0.00	$ -
SPV.0105.01	Traffic Control	LS	1	$ 8,000.00	$ 8,000.00	-	-	0.00	$ -
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	SY	125	$ 13.00	$ 1,625.00	-	-	0.00	$ -
SPV.0180.02	Geotextile NX750 (Undistributed)	SY	1050	$ 6.50	$ 6,825.00	-	-	0.00	$ -
				COOK SUBTOTAL	$ 220,477.00	)TAL - PAID TO DATE			**$ 534.60**
					SUBTOTAL $ PER ESTIMATE - COOK	$ 534.60	$ -		

WRIGLEY DRIVE (BRIDGE TO BAKER ST)

Item No.	Item Description	Unit	Bid Qty.	Bid Unit Price	Bid Total Price	Quantities #1	Quantities #2	Qty to Date	$ Paid to Date
204.0100	Removing Concrete Pavement (Crosswalk)	SY	20	$ 16.00	$ 320.00	0	-	0.00	$ -
204.0110	Removing Asphaltic Surface - FULL DEPTH	SY	350	$ 19.00	$ 6,650.00	526.77	-	526.77	$ 10,008.63
204.0120	Removing Asphaltic Surface Milling (Partial Depth 2.5")	SY	4770	$ 2.70	$ 12,879.00	5320	-	5320.00	$ 14,364.00
204.0150	Removing Curb & Gutter	LF	800	$ 6.00	$ 4,800.00	890	-	890.00	$ 5,340.00
204.0155	Removing Concrete Sidewalk	SY	310	$ 16.00	$ 4,960.00	429.43	-	429.43	$ 6,870.88
205.0100	Excavation Common - EBS (Undistributed)	CY	320	$ 27.00	$ 8,640.00	61	-	61.00	$ 1,647.00
305.0120	Base Aggregate Dense 1 1/4-Inch - EBS (Undistributed)	TON	320	$ 28.00	$ 8,960.00	39.88	-	39.88	$ 1,116.64
311.0110	Breaker Run (3" Crushed Allowed) - EBS (Undistributed)	TON	320	$ 25.00	$ 8,000.00	0	-	0.00	$ -
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat (455.0605).	TON	720	$ 82.00	$ 59,040.00	872.6	-	872.60	$ 71,553.20
601.0411	Concrete Curb & Gutter 30-Inch Type D	LF	730	$ 43.00	$ 31,390.00	900	-	900.00	$ 38,700.00
602.0405	Concrete Sidewalk 4-Inch	SF	2720	$ 6.50	$ 17,680.00	3857	-	3857.00	$ 25,070.50
602.0415	Concrete Sidewalk 6-Inch	SF	740	$ 9.00	$ 6,660.00	369	-	369.00	$ 3,321.00
602.0505	Curb Ramp Detectable Warning Field Yellow	SF	130	$ 50.00	$ 6,500.00	130	-	130.00	$ 6,500.00
611.8105	Adjusting Catch Basin Covers	EACH	5	$ 440.00	$ 2,200.00	1	-	1.00	$ 440.00
611.8110	Adjusting Manhole Covers	EACH	6	$ 1,050.00	$ 6,300.00	1	-	1.00	$ 1,050.00
628.1504	Silt Fence	LF	120	$ 3.00	$ 360.00	0	-	0.00	$ -
628.7020	Inlet Protection Type D	EACH	5	$ 100.00	$ 500.00	6	-	6.00	$ 600.00
628.7504	Temporary Ditch Check (Silt Sock)	LF	30	$ 8.00	$ 240.00	84	-	84.00	$ 672.00
638.2102	Moving Signs Type II	EACH	1	$ 120.00	$ 120.00	0	-	0.00	$ -
646.1020	Marking Line Epoxy 4-Inch (White)	LF	710	$ 4.00	$ 2,840.00	723	-	723.00	$ 2,892.00
646.1020	Marking Line Epoxy 4-Inch (Yellow)	LF	1825	$ 2.50	$ 4,562.50	1766	-	1766.00	$ 4,415.00
646.7520	Marking Crosswalk Epoxy Block Style 24-Inch	LF	250	$ 24.00	$ 6,000.00	301	-	301.00	$ 7,224.00
646.8120	Marking Curb Epoxy (Yellow)	LF	420	$ 9.00	$ 3,780.00	520	-	520.00	$ 4,680.00
690.0150	Sawing Asphalt	LF	950	$ 3.00	$ 2,850.00	1192	-	1192.00	$ 3,576.00
690.0250	Sawing Concrete	LF	540	$ 4.00	$ 2,160.00	466	-	466.00	$ 1,864.00
SPV.0060.01	Adjusting Valve Boxes	EACH	2	$ 340.00	$ 680.00	1	-	1.00	$ 340.00
SPV.0090.01	Brick Restoration	LF	20	$ 80.00	$ 1,600.00	16	-	16.00	$ 1,280.00
SPV.0090.02	Marking Stop Line Epoxy 24-Inch (White)	LF	40	$ 20.00	$ 800.00	41	-	41.00	$ 820.00
SPV.0105.01	Traffic Control	LS	1	$ 11,000.00	$ 11,000.00	1	-	1.00	$ 11,000.00
SPV.0165.01	Brick Removal and Salvage	SF	160	$ 5.00	$ 800.00	160	-	160.00	$ 800.00
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	SY	330	$ 10.00	$ 3,300.00	453	-	453.00	$ 4,530.00
SPV.0180.02	Geotextile NX750 (Undistributed)	SY	500	$ 6.50	$ 3,250.00	0	-	0.00	$ -
				WRIGLEY SUBTOTAL	$ 229,821.50	)TAL - PAID TO DATE		$	230,674.85
					SUBTOTAL $ PER ESTIMATE - WRIGLEY	$230,674.85	$ -		

PARK DRIVE SIDEWALK AND REC PATH

Item No.	Item Description	Unit	Bid Qty.	Bid Unit Price	Bid Total Price	Quantities #1	Quantities #2	Qty to Date	$ Paid to Date
204.0110	Removing Asphaltic Surface - FULL DEPTH	SY	95	$ 25.00	$ 2,375.00	-	95.00	95.00	$ 2,375.00
204.0150	Removing Curb & Gutter	LF	140	$ 6.00	$ 840.00	-	140.00	140.00	$ 840.00
204.0155	Remove Concrete Sidewalk	SY	70	$ 20.00	$ 1,400.00	-	70.00	70.00	$ 1,400.00
205.0100	Excavation Common	CY	350	$ 27.00	$ 9,450.00	-	350.00	350.00	$ 9,450.00
305.0120	Base Aggregate Dense 1 1/4-Inch	TON	700	$ 29.00	$ 20,300.00	-	260.17	260.17	$ 7,544.93
460.5223	HMA Pavement Type 3 LT 58-28 S	TON	130	$ 105.00	$ 13,650.00		-	0.00	$ -
460.5224	HMA Pavement Type 4 LT 58-28 S. Item also includes tack coat (455.0605).	TON	100	$ 105.00	$ 10,500.00		-	0.00	$ -
601.0411	Concrete Curb & Gutter 30-Inch Type D	LF	100	$ 40.00	$ 4,000.00	-	-	0.00	$ -
601.0600	Concrete Curb & Gutter 18-Inch Type D	LF	40	$ 40.00	$ 1,600.00	-	-	0.00	$ -
602.0405	Concrete Sidewalk 4-Inch	SF	2775	$ 6.50	$ 18,037.50	-	-	0.00	$ -
602.0505	Curb Ramp Detectable Warning Field Yellow	SF	60	$ 50.00	$ 3,000.00	-	-	0.00	$ -
611.8115	Adjusting Inlet Covers	EACH	3	$ 420.00	$ 1,260.00	-	-	0.00	$ -
628.7020	Inlet Protection Type D	EACH	3	$ 100.00	$ 300.00	-	-	0.00	$ -
646.7520	Marking Crosswalk Epoxy Block Style 24-Inch 5-Foot	LF	75	$ 50.00	$ 3,750.00	-	-	0.00	$ -
646.7520	Marking Crosswalk Epoxy Block Style 24-Inch 10-Foot	LF	35	$ 50.00	$ 1,750.00	-	-	0.00	$ -
690.0150	Sawing Asphalt	LF	240	$ 3.00	$ 720.00	-	-	0.00	$ -
690.0250	Sawing Concrete	LF	50	$ 4.00	$ 200.00	-	-	0.00	$ -
SPV.0105.01	Traffic Control	LS	1	$ 2,000.00	$ 2,000.00	-	-	0.00	$ -
SPV.0180.01	Restore Disturbed Areas - Includes Topsoil (625.0100), Fertilizer Type A (629.0205), Seeding Mix No. 40 (630.0140), Erosion Mat Class I Type B (628.2004)	SY	875	$ 9.00	$ 7,875.00	-	-	0.00	$ -
				PARK SUBTOTAL	$ 103,007.50	)TAL - PAID TO DATE		$	21,609.93
					SUBTOTAL $ PER ESTIMATE - PARK	$ -	$ 21,609.93		

HOST DRIVE

Item No.	Item Description	Unit	Bid Qty.	Bid Unit Price	Bid Total Price	Quantities #1	Quantities #2	Qty to Date	$ Paid to Date
646.7520	Marking Crosswalk Epoxy Block Style 24-Inch (White)	LF	75	$ 55.00	$ 4,125.00	-	75.00	75.00	$ 4,125.00
SPV.0180.03	Seal Coating	SY	6150	$ 3.00	$ 18,450.00	-	6,150.00	6150.00	$ 18,450.00
				HOST SUBTOTAL	$ 22,575.00	)TAL - PAID TO DATE		$ 22,575.00	
					SUBTOTAL $ PER ESTIMATE - HOST	$ -	$ 22,575.00		

DODGE AND BROAD - STOP SIGN

Item No.	Item Description	Unit	Bid Qty.	Bid Unit Price	Bid Total Price	Quantities #1	Quantities #2	Qty to Date	$ Paid to Date
646.9000	Marking Removal Line 4-Inch	LF	35	$ 15.00	$ 525.00	-	-	0.00	$ -
637.2210	Signs Type II Reflective H	SF	14	$ 30.00	$ 420.00	-	-	0.00	$ -
SPV.0090.02	Marking Stop Line Epoxy 24-Inch	LF	66	$ 52.00	$ 3,432.00	60.00	-	60.00	$ 3,120.00
				DODGE & BROAD SUBTOTAL	$ 4,377.00	)TAL - PAID TO DATE		$ 3,120.00	
					SUBTOTAL $ PER ESTIMATE - DODGE & BROAD	$ 3,120.00	$ -		

	Subtotal $ per Estimate	$ 234,329.45	$ 44,184.93	
	Retainage per Estimate	$ (11,716.47)	$ (2,209.25)	
	Total Paid per Estimate	$ 222,612.98	$ 41,975.68	
TOTAL - BASE BID	**$ 580,258.00**	**\L - Paid to Date**		**$ 278,514.38**
	Less Retainage Held			**$ (13,925.72)**
	TOTAL - Paid to Date, Less Retainage			**$ 264,588.66**

Agenda Item Memo

Committee	Council
Meeting Date	07/27/2026
Subject or Item Title	Discussion/Action on State Municipal Agreement for the Local Roads Improvement Program
Submitted By	David De Angelis
Email Address	cityadmin@cityoflakegeneva.gov
Purpose of Request	Contract Review/Approval
Background / Request	The City routinely applies for LRIP grant funding for our local road paving program. The City this year has been awarded a grant in the total amount of $30,624.59. This grant agreement states that we utilize these funds toward the paving of Cook Street. We are requesting approval of the contract in order to receive the grant funds once the project is complete and the documentation submitted and approved.
Estimated Cost	$30,624.24
Funding Source	State of Wisconsin DOT
GL Number	N/A
Budget Status	Within Budget
Budget Request Detail	This is a grant for the use against the $384,363.44 cost of paving Cook Street.
Detail	N/A
Possible Motion	I am recommending approval of the agreement for the LRIP grant for the paving of Cook Street.
Necessary Attachments	20384_SMA.pdf SMA LRIP 26 Streets Approv Rec.pdf
Next Direct Step	City Admin Review

1224 Pine Street
Burlington, WI 53105
T: 262.767.2747 • F: 414.351.4117

MEMO TO CITY OF LAKE GENEVA

To:	**Dave DeAngelis – City Administrator**	**Date:**	**July 22, 2026**
From:	**Bridget Barry, P.E. – 262-806-9194**		
CC:	**Tom Earle – Public Works Director** **Neil Waswo – Streets Superintendent**		
Subject:	**State/Municipal Agreement (SMA) for Local Road Improvement Program (LRIP) for 2026 Lake Geneva Streets Program – Approval Recommended**		

Attached to this memo you will find a State/Municipal Agreement (SMA) for the funds the City was awarded for the reconstruction of Cook Stret within the 2026 Lake Geneva Streets Project. The total funding supplied by the LRIP is **$30,624.59.**

This agreement states that we are using the funds as described in our application. By agreeing to this SMA, it allows the City to apply for reimbursement once the contractor has been paid for said work.

We recommend that this SMA is approved by City Council.

If there are any questions, please don't hesitate to contact Bridget Barry at bbarry@kapurinc.com or 262-806-9194.

2026 - 2027
Local Roads Improvement Program (LRIP)
State Municipal Project Agreement

Date:	**July 13, 2026**	Program Type:	**MSILT**
		CVT:	**64246**
LRIP Project Number:	**20384**	Project ID:	**39508802704**
County:	**Walworth**	Appropriation:	**27800**
Recipient:	**City of Lake Geneva**	Account:	**8700140**

The signatory city, village, town or county, hereinafter called the Municipality, through its duly authorized officers or officials via the signed LRIP application form and terms and conditions, and the State of Wisconsin Department of Transportation, hereinafter called the State, enter into this agreement, hereinafter called the Agreement, to accomplish the described project, hereinafter called the Project.

The authority for the Municipality and the State to enter into this agreement is provided by the *Wisconsin Administrative Code TRANS 206.03(12).*

Improvement Type: **Reconstruction** Intended Construction Year: **2026**
Surface Type: **70 - Hot Mix Asphalt Pavement (HMAC)**

On Route 1: **Cook St**
At Route: **STH 50 (Termini)**
Toward Route: **Geneva St**
Structure **None**
Section Length **528 ft**

Need for Improvement: **Severe Asphalt Deterioration**
Other Work: **Adjust manholes, Geotextile grid fabric, Pavement marking, Re-establish crown, Sidewalk**

Thickness	Travel Width (Per Lane)	Left Shoulder	Curb & Gutter	Right Shoulder	Curb & Gutter
4.00 in	**13 ft 0 in**	**9 ft 0 in**	**Y**	**9 ft 0 in**	**Y**

Project Cost Summary	Estimated Costs	LRIP/State Funds	Municipal Funds (includes ineligible costs)
Engineering:	**$37,806.24**		
Right-of-Way Acquisition:	**$0.00**		
Construction:	**$346,557.20**		
Total Eligible Costs:	**$384,363.44**		
Total Ineligible Costs	**$0.00**		
Total Improvement Costs:	**$384,363.44**	**$30,624.59**	**$353,738.85**

This request is subject to the terms and conditions agreed to at the time of application for the designated MUNICIPALITY and upon acceptance by the STATE, per signature below, shall constitute agreement between the MUNICIPALITY and the STATE.

Accepted for the State of Wisconsin, Department of Transportation:

By: Merrill Mechler-Hickson
Local Transportation Programs and Finance

July 13, 2026
Date

Project Funding						
Funding Type	From Project	Program Type	Biennium	Sunset Date	Approved Amount	Date
New Biennium Project	N/A	MSILT	2026 - 2027	**June 30, 2031**	$30,624.59	July 13, 2026
				Total	$30,624.59	

Terms and Conditions

1. The State shall not be liable to the Municipality for damages or delays resulting from work by third parties. The State also shall be exempt from liability to the Municipality for damages or delays resulting from injunctions or other restraining orders obtained by third parties.

2. The State will not be liable to any third party for injuries or damages resulting from work under or for the Project. The Municipality and the Municipality's surety shall indemnify and save harmless the State, its officers and employees, from all suits, actions or claims of any character brought because of any injuries or damages received or sustained by any person, persons or property on account of the operations of the Municipality and its sureties; or on account of or in consequence of any neglect in safeguarding the work; or because of any act or omission, neglect or misconduct of the Municipality or its sureties; or because of any claims or amounts recovered for any infringement by the Municipality and its sureties of patent, trademark or copyright; or from any claims or amounts arising or recovered under the Worker's Compensation Act, relating to the employees of the Municipality and its sureties; or any other law, ordinance, order or decree relating to the Municipality's operations.

3. Contract modification: This Agreement can only be modified by written instruments duly executed by both parties. No term or provision of neither this Agreement nor any of its attachments may be changed, waived or terminated orally.

4. Binding effects: All terms of this Agreement shall be binding upon and inure to the benefits of the legal representatives, successors and executors. No rights under this State/Municipal Agreement may be transferred to a third party. This State/Municipal Agreement creates no third-party enforcement rights.

5. Choice of law and forum: This Agreement shall be interpreted and enforced in accordance with the laws of the State of Wisconsin. The parties hereby expressly agree that the terms contained herein are enforceable by an action in the Circuit Court of Dane County, Wisconsin.

6. Non-appropriation of funds: With respect to any payment required to be made by the State under this Agreement, the parties acknowledge the State's authority to make such payment is contingent upon appropriation of funds and required legislative approval sufficient for such purpose by the Wisconsin Legislature. If such funds are not so appropriated, either the Municipality or the State may terminate this Agreement after providing written notice not less than thirty (30) days before the termination is to take effect. (Reference 66 OAG 408; State ex rel. LaFollette v. Reuter, 36 Wis. 2d 96, 119 [1967])

7. The initiation and accomplishment of the Project will be subject to the applicable federal, state and local laws, administrative policy and program rules, ordinances, standards, and contract bidding requirements. Please note that if any portion of a Project is funded using federal funds, the entire Project will be subject to federal requirements. Any federally-funded portion of the Project is not eligible for reimbursement under this Agreement.

8. The construction of the Project will be in accordance with the appropriate standards unless an exception to standards is granted by the State prior to construction. The entire cost of the Project not constructed to standards will be the responsibility of the Municipality unless such exception is explicitly granted in writing by the State.

9. The Municipality will assume all responsibility for complying with all applicable environmental requirements for the Project.

10. The work, which is eligible for State participation, will be administered by the Municipality.

11. The Municipality agrees to comply with the relevant applicable statutes governing advertisements for bids. The Municipality is encouraged to advertise for greater than the minimum requirements to provide the widest possible coverage. The Municipality shall provide the State information regarding the source where the LRIP bid advertisements can be located no less than seven (7) days prior to the first week of advertisement. The Municipality must keep records of publication in the project file. All Municipal contracts for this Project will be let by competitive bid and awarded to the lowest responsible bidder in accordance with the provisions of Wis. Stat. § 86.31(2) and all other Municipal bidding requirements.

12. State financing will be limited to up to 90 percent (90%) participation for eligible items for Supplemental projects and 50 percent (50%) participation for eligible items for Entitlement and Discretionary projects or to the limit approved for the Project - whichever is less.

13. Payments to the Municipality will be made after the Project is completed, and the contractor(s) is/are fully reimbursed.

14. In order to guarantee the Municipality's foregoing agreements to pay the State, the Municipality, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from any moneys otherwise due and payable by the State to the Municipality.

15. The Municipality will keep records of the cost of the Project, letting documents, advertising information, itemized invoices, and contractor payment documentation and will have them available for inspection by representatives of the State and will furnish copies when requested.

16. By signing this Agreement, the Municipality certifies the estimated costs are provided in good faith based on information known at the time of the estimate creation and reflects an accurate estimate of anticipated costs.

17. The design and construction of the Project must be certified by a registered professional engineer, if the cost of the Project exceeds $65,000 per Wis. Stat. § 86.31(2)(e).

18. Federal Single Audits of Local Government Units:

   a. The Municipality shall have a single organization audit performed by a qualified independent auditor if required to do so under federal law and regulations. (See Federal Circular No. A-133)
   b. This audit shall be performed in accordance with Federal Circular A-133 issued by the Federal Office of Management and Budget and state single audit guidelines issued by the Wisconsin Department of Administration.

c. The Municipality will keep records of costs of construction, inspection tests and maintenance done by it to enable the State to review the amount and nature of the expenditure for those purposes. Such accounting records and any other related records shall be subject to a project review or audit as directed by the State within ten (10) years of project closing.

19. The Municipality will maintain, at its own cost and expense, all portions of the Project that lie within its jurisdiction and will make provision of such maintenance as long as the road remains open to traffic.

20. In accordance with the State's sunset policy for LRIP projects, the subject improvement must be constructed and submitted for reimbursement within three biennia. The sunset date of the funds is listed in the Project Funding table in this Agreement.

21. Nothing in this Agreement shall be deemed a waiver of the State's Sovereign Immunity.

22. If any part of this Agreement is determined to be invalid, illegal, or unenforceable, such determination shall not affect the validity, legality, or enforceability of any other part of this Agreement and the remaining parts shall be enforced as if such invalid, illegal, or unenforceable part was not contained herein.

23. In connection with the performance of work under this Agreement, the Municipality agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in s. 51.01 (5), sexual orientation or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the contractor further agrees to take affirmative action to ensure equal employment opportunities. The Municipality agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause.

__X__ Checking this box indicates that the Preparer is authorized to conduct official business for the Municipality identified below and upon acceptance by the State shall constitute agreement between the Municipality and the State, subject to the terms and conditions above.

Recipient:	City of Lake Geneva	**County:**	Walworth		
Head of Government:	TODD KRAUSE	**Title:**	Head of Government		
Preparer:	Greg Governatori	**Title:**	Consultant/Private Engineer acting as Municipal Engineer	**Date:**	10/31/2025
Reviewer:	Richard Hough	**Title:**	County Highway Commissioner	**Date:**	11/03/2025