



City of Lake Geneva, 626 Geneva St, Lake Geneva, Wisconsin- 262.248.3673- www.cityoflakegeneva.com

**FINANCE, LICENSING & REGULATION COMMITTEE
TUESDAY, JANUARY 18, 2022 – 4:30 PM
CITY HALL, COUNCIL CHAMBERS**

Committee Members: Chairperson Ken Howell, Alderpersons: Joan Yunker, Mary Jo Fesenmaier, John Halverson, and Rich Hedlund

CITY HALL WILL BE OPEN TO THE PUBLIC DURING ALL MEETINGS. THE CITY OF LAKE GENEVA IS HOLDING ALL MEETINGS VIRTUALLY AS WELL AS IN PERSON. IF YOU WISH TO LISTEN OR WATCH THE MEETING YOU MAY DO SO BY USING THE FOLLOWING:

1. Links to the City of Lake Geneva's live video stream can be found at www.cityoflakegeneva.com/video
2. Television: Watch live broadcast of the meeting on Spectrum Cable Channel 25
3. Listen to audio via phone: (602) 333-2017 (Long distance rates may apply) (888) 204-5987 (Toll Free) **Access Code:** 9746153

AGENDA

1. Call to Order by Chairperson Howell
2. Roll Call
3. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes
4. Approve the minutes of the January 4, 2022 Finance, Licensing, and Regulation Committee meeting as prepared and distributed
5. **Licenses & Permits**
NONE
6. Discussion/Recommendation regarding Change Order #5 filed by Selzer-Ornst Construction Co for the Library Renovation project in an amount not to exceed \$20,277.00
7. Discussion/Recommendation regarding a pay request filed by Hougan Environmental for work completed on the Library Renovation Project; 80% of contract work completed in an amount not to exceed \$58,756.00
8. Discussion/Recommendation regarding possible publication of Delinquent Personal Property Tax Businesses
9. Discussion/Recommendation regarding proposals received for Impact Study and Facility Needs Assessment RFP
10. Discussion/Recommendation regarding the Civil Engineering Service Draft RFP
11. Discussion/Recommendation regarding Lake Geneva Boat Line lease
12. Discussion/Recommendation regarding use of Viply and Park Mobile Apps for boat launch fees
13. Discussion/Recommendation regarding cashless beach admission requiring use of credit card or Viply App
14. Discussion/Recommendation regarding procedures for timelines, agendas, supporting documents for packet, and referrals/recommendations from committees for consistent, clear, and transparent communication for the elected leaders, staff, and community

15. Discussion regarding the December Treasurer's Report and Budget versus Actual

16. Presentation of Accounts

- a. Prepaid Bills in the amount of \$ 57,359.08
- b. Regular Bills in the amount of \$122,490.45

17. 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.

cc: Committee Members, Mayor, Council, Administrator, Attorney, Media

FINANCE, LICENSING & REGULATION COMMITTEE MINUTES
TUESDAY, JANUARY 4, 2022 – 4:30 PM
CITY HALL, COUNCIL CHAMBERS

Committee Members: Chairperson Ken Howell, Alderpersons: Joan Yunker, Mary Jo Fesenmaier, John Halverson, and Rich Hedlund

Chairperson Howell called the meeting to 4:30 p.m.

Roll Call

Present: Howell, Fesenmaier, Yunker, Hedlund, and Halverson

Absent: 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

None

Approve the minutes of the December 21, 2021 Finance, Licensing, and Regulation Committee meeting as prepared and distributed

Motion by Hedlund to approve, second by Halverson. No discussion. Motion carried 5-0.

Licenses & Permits

Discussion/Recommendation regarding a Tier I Event Permit Application filed by Semper Running Half Marathon to take place on July 9, 2022 located on S Lake Shore Drive and South Street

Motion by Halverson to approve, second by Fesenmaier. Hedlund stated this is an annual event with no problems in the past. Motion carried 5-0.

Discussion/Recommendation regarding a Temporary Class “B”/ “Class B” Retailer’s License filed by the Semper Running Foundation for the event of Semper Running Half Marathon to take place on July 9, 2022 located at 700 N Bloomfield Rd

Motion by Halverson to approve, second by Yunker. No discussion. Motion carried 5-0.

Discussion/Recommendation regarding an Original Class “B” Fermented Malt Beverage license and “Class C” Wine license application filed by Guac Star LLC d/b/a Guac Star, 120/122 Broad St, Donna Schroff, Agent

Motion by Yunker to approve, second by Hedlund. No discussion. Motion carried 5-0.

Discussion/Recommendation regarding Change Order #4 filed by Selzer-Ornst Construction Co for the Library Renovation project in an amount not to exceed \$3,160.00

Motion by Hedlund to approve, second by Halverson. No discussion. Motion carried 5-0.

Presentation of Accounts

Prepaid Bills in the amount of \$114,188.96

Motion by Yunker to approve, second by Hedlund. No discussion. Motion carried 5-0.

Regular Bills in the amount of \$186,035.40

Motion by Yunker to approve, second by Fesenmaier. No discussion. Motion carried 5-0.

Adjournment

Motion by Hedlund to adjourn, second by Halverson. Motion carried 5-0. The meeting adjourned at 4:34 p.m.

AIA® Document G701™ – 2017

Change Order

PROJECT: <i>(Name and address)</i> Lake Geneva Public Library Health Project Lake Geneva, Wisconsin	CONTRACT INFORMATION: Contract For: General Construction Date: 08/03/2021	CHANGE ORDER INFORMATION: Change Order Number: 4 Date: 01/11/2022
OWNER: <i>(Name and address)</i> City of Lake Geneva 626 Geneva Street Lake Geneva, WI 53147	ARCHITECT: <i>(Name and address)</i> FEH Design 1241 Corporate Center Drive Oconomowoc, WI 53066	CONTRACTOR: <i>(Name and address)</i> Selzer-Ornst Construction Company 6222 West State Street Milwaukee, WI 53213

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

COR 10 - Add \$20,277.00

The original Contract Sum was	\$	870,893.00
The net change by previously authorized Change Orders	\$	30,594.00
The Contract Sum prior to this Change Order was	\$	901,487.00
The Contract Sum will be increased by this Change Order in the amount of	\$	20,277.00
The new Contract Sum including this Change Order will be	\$	921,764.00

The Contract Time will be increased by Zero (0) days.
 The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT <i>(Firm name)</i>	CONTRACTOR <i>(Firm name)</i>	OWNER <i>(Firm name)</i>
SIGNATURE	SIGNATURE	SIGNATURE
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
DATE	DATE	DATE

Lake Geneva Public Library
Selzer-Ornst Construction
Owner Change Order Request



CO 10
Origination Date: 12/27/2021
Revision Date: 2/11/2022

Change Request Description:
COR for ASI-002, ASI-003 & PR-04

Trade	Description	Quantity	UM	UP	Cost
Subcontracts/Design					
Adair Flooring - Flooring Subcontractor	Per ASI-003, accent wall tile.	1.00	ls	\$1,736.00	\$ 1,736.00
Adair Flooring - Flooring Subcontractor	ASI-003 Gypsum systems at the Circulation Desk and Collections.	1.00	ls	\$591.00	\$ 591.00
Best Specialties - Bathroom Accessories	ASI-002 Wall landing gypsum systems.	1.00	ls	\$660.00	\$ 660.00
Cathedral Builders - Millwork Subcontractor	ASI-003 Furnish wood mantels.	1.00	ls	\$893.00	\$ 893.00
Cornerstone - Plumbing Subcontractor	Infill depression per RFI#17	1.00	ls	\$476.00	\$ 476.00
Empower Electric - Electrical Subcontractor	RFI#31, line voltage required for thermostats.	1.00	ls	\$543.75	\$ 543.75
Empower Electric - Electrical Subcontractor	RFI #28, Can light replacement, qty 5.	1.00	ls	\$3,334.49	\$ 3,334.49
Empower Electric - Electrical Subcontractor	ASI-002 - Install new can light.	1.00	ls	\$328.75	\$ 328.75
Empower Electric - Electrical Subcontractor	Track lighting component.	1.00	ls	\$963.50	\$ 963.50
Empower Electric - Electrical Subcontractor	PR-04, low voltage wiring.	1.00	ls	\$3,160.00	\$ 3,160.00
Empower Electric - Electrical Subcontractor	ASI-002 - Light fixtures and wiring.	1.00	ls	\$1,300.67	\$ 1,300.67
Wall-Tech - Gypsum Systems	ASI-003 Credit for gypsum systems and collections.	1.00	ls	\$1,024.00	\$ 1,024.00
Wall-Tech - Gypsum Systems	ASI-002 Wall landing gypsum systems.	1.00	ls	\$915.00	\$ 915.00
Zien - Mechanical Subcontractor	Per plan AR-15, perforated slotted grilles with supports.	1.00	ls	\$5,277.00	\$ 5,277.00
Zien - Mechanical Subcontractor	Deductive change order for relocation of the penetrations.	1.00	ls	(\$925.00)	\$ (925.00)
Selzer-Ornst - Demolition Scope	Per ASI-002, demo wood wall paneling.	1.00	ls	\$465.00	\$ 465.00
Selzer-Ornst - Carpentry Scope	Per ASI-003, install new fireplace mantels.	1.00	ls	\$422.00	\$ 422.00
Selzer-Ornst Labor Rates					
				Standard Rate	
	Principal	0.00	hr	\$175.00	\$ -
	Senior Project Manager	0.00	hr	\$150.00	\$ -
	Project Manager	3.00	hr	\$130.00	\$ 390.00
	General Superintendent	0.00	hr	\$130.00	\$ -
	Project Superintendent	0.00	hr	\$115.00	\$ -
	Foreman	0.00	hr	\$100.00	\$ -
	Carpenter	0.00	hr	\$90.00	\$ -
	Laborer	0.00	hr	\$82.50	\$ -
	Accounting	0.00	hr	\$75.00	\$ -
	Project Coordinator	0.00	hr	\$75.00	\$ -
Other Costs					
Permits/Impact Fees		0.00	ls	\$0.00	\$0.00
Clarifications:					
1 Per ASI-003, the cost includes furnishing and installation of the added accent wall tile and quarry tile at the fireplace.					
2 Per ASI-002, the cost includes furnishing and installation of the carpet tile and gluing of the broadloom carpeting.					
3 Per RFI #22, it was identified that an additional hand dryer was needed and not supplied by others as indicated.					
4 Per ASI-003, the cost includes to furnish only the additional length of fireplace mantel as indicated.					
5 Per RFI#17, it was identified after the bookcases along column line H were removed that an existing masonry depression needed to be infilled.					
6 Per RFI#31, additional 120V wiring to be installed for thermostat wiring not included in the plans.					
7 Per RFI #28, existing can lights were removed, quantity five (5) can lights to replace the existing can lights.					
8 Per ASI-002, the cost includes the removal of the existing light fixture and installation of new fixture.					
9 Track light component not included in the base bid plans.					
10 Per PR-004, electrical subcontractor shall furnish and install low voltage wiring as indicated.					
11 Per ASI-003, light fixture L5, S1 and wiring was added.					
12 Per AS-003, install gypsum wall at lower level Collections 111, patch wall at school 127 and include credit for not boxing out the hose bib.					
13 Per AS-002, subcontractor shall install gypsum systems at the Landing 128.					
14 Per plan AR-15, the subcontractor is to furnish and install a perforated slotted 22-gage carbon steel grille at the bookcases in Preschool 127, includes supports that are not painted.					
15 Deduct change order for removing the duct through the hearth and utilizing the existing floor penetrations.					
16 Per ASI-002, perform demolition of the existing wall paneling.					
17 Per ASI-003, Install the new fireplace mantels provided by the millwork contractor.					
Schedule Impact:	None				

S-O Subtotal Cost: \$ 1,277.00
S-O Fee and General Conditions (10%): \$127.70
Subcontractor Subtotal Cost: \$ 20,278.16
Fee and General Conditions (5%): \$1,013.91
GL Insurance (1%): \$231.44
Bond (2%): \$458.56
Sales Tax (Incl. above): N/A

CLIENT APPROVAL:

SIGN: _____
DATE: _____

Total: \$ ~~23,367.00~~

Total change order subtotal is to be revised to \$20,277.00 after the low voltage change order for a cost of \$3,160.00 was processed. OH&P was not included in the owner change order #3 for \$3,160.00.

ADAIR

COMMERCIAL FLOORING

December 17, 2021

Selzer-Ornst

Attn: Donald Michna

RE: Change order request related to ASI03

Don,

Please see below for cost impact associated with ASI003 related to cost to add accent wall tile above fireplace and to extend fireplace hearth:

Tile accent wall above fireplace	Adjustment	Cost	U/M	10% cost margin adjustment	Ext Adjustment
Wall PT BOOST White mosaic Shapes 12" x 13" White Matte	3	132	CTN	145	435
Type 1 Mastic	1	39	EA	43	43
Polyblend unsanded 10# grout	1	13	EA	15	15
Schluter Schiene metal trim surround	2	12	EA	13	26
Installation Labor	5	80	HR		400
Freight	1	150	EA		150
Total					1,069

Quarry tile - extend fireplace tile an additional 6" for a total of 3' hearth depth	Adjustment	Cost	U/M	10% cost margin adjustment	Ext Adjustment
QT-1 Summitville 10 Red Quarry Quarry Tile 6x6	3	46	CTN	51	153
Mapei Keracolor S Sanded Grout (Color to Match Existing)	1	14	EA	15	15
Prolite 30# thinset	1	26	EA	29	29
Quarry Tile Installation Labor	4	80	HR		320
Freight	1	150	EA		150
Total					667

Scott Werner

BWG Services, Inc dba Adair Commercial Flooring

414-520-2600



262.780.0500
262.641.2222 (f)



16601 W. Glendale Dr.
New Berlin, WI 53151



www.adaircommercialflooring.com
info@adairflooring.net

ADAIR

COMMERCIAL FLOORING

December 17, 2021

Selzer-Ornst

Attn: Donald Michna

RE: Change order request related to ASI02

Don,

Please see below for cost impact associated with ASI002 related to cost to install LVT-2 in vestibule and re-glue existing broadloom carpet in transition / landing area leading from children's area into Margret Smith room:

	Adjustment	Cost	U/M	10% cost margin adjustment	Ext Adjustment
LVT-2 Armstrong Theorem ST942 Alchemy Salmiac 6x36	36	5.03	SF	5.53	199
Floor Prep labor, Installation Labor for LVT-2 and labor to reglue existing broadloom down	4	80	HR		320
Broadloom Glue, Pressure Sensitive Adhesive, & Vinyl Transition Strip	1	65	EA	72	72
				Net ASI02 adjustment	\$ 591

Scott Werner

BWG Services, Inc dba Adair Commercial Flooring

414-520-2600



262.780.0500
262.641.2222 (f)



16601 W. Glendale Dr.
New Berlin, WI 53151



www.adaircommercialflooring.com
info@adairflooring.net



QUOTE

DATE	11/29/2021
QUOTE #	
CUSTOMER #	
	RFI #22
BY	KAREN

CUSTOMER:
SELZER-ORNST

Deliver to:
PUBLIC LIBRARY RENOVATIONS
918 W MAIN STREET
LAKE GENEVA, WI 53147

QTY ORDERED	PART # / DESCRIPTION	EACH	QTY SHIPPED	QTY B/O	TOTAL
					-
<u>ASI</u>	<u>SECTION #102800 TOILET ACCESSORIES</u>				-
1	#0197-1 TURBO HAND DRYER 110/120V				-
	DELIVERED / FREIGHT INCLUDED (NO TAX)				\$660.00
					-
					-
					-
					-
					-
					-
					-
					-

Subtotal	\$ 660.00
	\$ -
	\$ -

QUOTE VALID FOR (60) DAYS / BASED ON MATERIAL DELIVERED WITHIN (90) DAYS

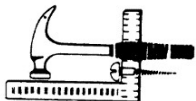
Customer Acceptance (sign below):

x _____

Print Name: _____

x _____

TOTAL \$ 660.00



Cathedral Builders, Inc.

N169W21170 Tower Dr.
Jackson, WI 53037

Phone: 262-250-1985
Fax: 262-674-1944

Date: **1/4/2022**
Name: **SELZER - ORNST CO**
6222 W STATE ST
MILWAUKEE, WI 53213
Attn: **ESTIMATING**
Phone: **414-258-9900**
Fax: **414-258-3693**

ESTIMATOR: **BOB KORUP**

ESTIMATE #
REV#

Contractor Certification #253153

Contractor Qualifier Certification #1059584

We are pleased to submit the following cost estimate:

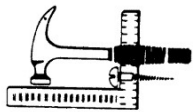
JOB # **4339**
REV # **5.1**

Job Description: LAKE GENEVA PUBLIC LIBRARY - ASI #3

Drawings Dated: PER ASI #3

PAGE 1 OF 2

DESCRIPTION	PRICE	TOTAL
Fireplace 139 - SUPPLY ONLY 15' wood mantels		
	SUBTOTAL	\$846.00
	SALES TAX	\$47.00
	TOTAL	\$893.00
PLEASE SEE LAST PAGE FOR PROVISIONAL STATEMENTS INCLUDED IN THIS ESTIMATE		
Total Estimate		AS ABOVE



Cathedral Builders, Inc.

N169W21170 Tower Dr.
Jackson, WI 53037

Phone: 262-250-1985
Fax: 262-674-1944

Date: **1/4/2022**
Name: **SELZER - ORNST CO**
6222 W STATE ST
MILWAUKEE, WI 53213
Attn: **ESTIMATING**
Phone: **414-258-9900**
Fax: **414-258-3693**

ESTIMATOR: **BOB KORUP**

ESTIMATE #
REV#

Contractor Certification #253153

Contractor Qualifier Certification #1059584

JOB # **4339**
REV # **5.1**

We are pleased to submit the following cost estimate:

Job Description: LAKE GENEVA PUBLIC LIBRARY - ASI #3

Drawings Dated: PER ASI #3

PAGE 2 OF 2

DESCRIPTION	PRICE	TOTAL
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CATHEDRAL BUILDERS, INC. PROVISIONAL STATEMENTS:

INCLUSIONS / EXCLUSIONS

PRICING INCLUDES SALES TAX.

PRICING INCLUDES SHOP DRAWINGS AND TAILGATE DELIVERY.

PRICING INCLUDES PRE-FINISHING OF ALL WOOD MATERIALS LISTED ABOVE.

PRICING EXCLUDES INSTALLATION OF SOLID SURFACE MATERIALS LISTED ABOVE.

CATHEDRAL BUILDERS IS NOT RESPONSIBLE FOR DAMAGE TO PRODUCT AFTER DELIVERY IS MADE.

LEAD TIME / PRICING:

AS OF MAY 1, 2021 CATHEDRAL BUILDERS, INC FINAL PRICING WILL BE SUBJECT TO AVAILABILITY AT THE TIME OF ORDER PLACEMENT AND ONLY AFTER SHOP DRAWINGS ARE APPROVED WITH SIGNATURE AND RETURNED TO CATHEDRAL BUILDERS, INC. BY CUSTOMER /CLIENT. AT WHICH TIME ALL PRICING MUST BE READDRESSSED AND OPEN TO INCREASES IF NECESSARY.

ANY / ALL WOOD PRICING IS VALID FOR 15 DAYS AND SUBJECT TO AVAILABILITY AT THE TIME OF ORDER. AFTER THAT, AT WHICH TIME ALL PRICING MUST BE READDRESSSED AND OPEN TO INCREASES IF NECESSARY.

AS OF MAY 1, 2021, WOOD MATERIAL ORDER LEAD TIME IS A MINIMUM OF 4 WEEKS. THIS TIMEFRAME DOES NOT INCLUDE SHOP PRODUCTION TIME.

EXCEPTION NOTICE:

Cathedral Builders, Inc.'s sole responsibility with respect to any stone / solid surface product supplied, including but not limited to quartz, will be to provide such products in accordance with the field measurements taken for supply at the worksite. Cathedral Builders, Inc. shall not be responsible for any product installation, or for any additional cutting, fitting, or modifications that may be required for field installation. Please note, these types of installations typically warrant and require specialty tools and equipment. Product will be deemed accepted "as-is" per specification, upon delivery in accordance with the field measurements. Only manufacturer's warranty is applicable for non-installation contracts.

TERMS:

TERMS: This estimate is valid for 30 days, unless otherwise noted above. Payment will be made under the terms and conditions of this offer. Net due upon completion. All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance. Construction and mechanics lien rights apply. This bid is conditioned upon the use of the AIA A 401 Subcontract or terms consistent with the ASA Addendum to Subcontract. All applicable sales tax included.

PRICE BASED ON STANDARD GRADE P-LAM COLOR AND TEXTURE SELECTIONS ONLY

PAYMENT TERMS: 30% DOWNPAYMENT; MONTHLY BILLINGS DUE NET 15 DAYS

Cost Revision Summary Sheet	CSO CO #	1838	94518
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Change Request : *Fill in depression along column line with concrete when repouring trenches.*

Self Performed Work:

Labor Cost	Wage Rate (Per Hour)	Labor Hours	Labor Cost
Plumbing Engineer	\$115.00	0	\$0.00
Plumbing Superintendent	\$99.59	0	\$0.00
Plumbing Foreman	\$111.96	2.5	\$279.90
Plumbing Journeyman	\$105.69	0	\$0.00
Plumbing Premium Time	\$37.83	0	\$0.00
Plumbing Apprentice	\$94.14	0	\$0.00
Warehouse Truck Driver	\$85.65	0	\$0.00
Markup (Labor)	10%		\$27.99
Total Labor:			\$307.89

Material Cost *(provide back up) (Tax included)*

Pipe, Fittings & Misc.		\$153.12
Pipe, Fittings & Misc.		\$0.00
Markup (Materials)	10%	\$15.31
Total Material		\$168.43

Equipment Cost *(provide back up)*

See Earthwork Equipment List		\$0.00
See Exterior Equipment List		\$0.00
See Interior Equipment List		\$0.00
Markup (Equipment)	10%	\$0.00
Total Equipment		\$0.00

Total for Self Performed Work **\$476.32**

Subcontracted Work:

		\$0.00
		\$0.00
Markup (Profit)	10%	\$0.00
Total for Subcontracted Work		\$0.00

Total for Self Perform and Subcontracted Work: **\$476.32**

Bond Cost - 0.0% **\$0.00**

Total Cost of Change **\$476**

Date: 12/20/2021

Job Name: Lake Geneva Library Renovation

By: NSO

Tax:

5.60%

QTY	Description	Unit Material	Unit Labor	Total Material	Total Labor Hours
1	yard concrete	145		153.12	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
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				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
			TOTALS	\$153.12	0.00



Change Order #15

Project: 21-0730-0840 Lake Geneva Library Contract #11 Contract Date: 8/24/2021	Customer: Selzer-Ornst Construction Company West State Street Milwaukee WI 53209	Prepared By: Shaun D Zaskowski shaun@empower-elec.com 1/11/2022
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1. Women 101 Men 102 Electric Wall Thermostat's **\$543.75**

Description of Change:

Rough In Line Voltage Thermostats in 2 locations
Not part of original scope of plans.

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
Materials	1.00	\$143.75	\$143.75
labor	4.00	\$100.00	\$400.00

Total Price: **\$543.75**

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$3,235.13
Adjusted Contract Sum Prior to This Change Order:	\$117,735.13
Value of This Change Order:	\$543.75
Revised Contract Total:	\$118,278.88

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shaun D Zaskowski 1/11/2022
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company

1838 - 94518

Work is:

(circle one)

ONGOING

COMPLETED

(JOB #)

(TICKET #)

DATE 12/6/21

CUSTOMER/JOB ADDRESS: LAKE GENZUA LIBRARY

WORK REQUESTED: FILL IN DEPRESSION ALONG CULVERT

LINE WITH CONCRETE WHEN REPAIRING
TRENCHES

Labor Hours	DATE									
NAME	12/6									
P. McKeever	2 1/2									

MATERIAL/EQUIPMENT/SUBCONTRACTORS LIST

MATERIALS (Quantity, Material, Vendor, etc.)

EQUIPMENT (Rental or CSP #)

1 yard concrete

STONE & TRUCKING

SUBCONTRACTORS

Selzer ORNST

Requested By

Original - Office

Approved By

Yellow - Foreman Copy

12/6/21

Date

Pink - GC/Owner Copy



Change Order #7

Project: 21-0730-0840 Lake Geneva Library Contract #11 Contract Date: 8/24/2021	Customer: Selzer-Ornst Construction Company West State Street Milwaukee WI 53209	Prepared By: Shaun D Zaskowski shaun@empower-elec.com 12/13/2021
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1. Existing Can Lights **\$3,334.49**

Description of Change:

Please see attached existing to remain can lights that were demoed. This occurred during the abatement removal along with cutting existing conduit and power they were still being used.

Solution

Install (5) New can lights D1 Fixtures (Lead Time 3-4 Weeks)

Fix cut conduits and pull new wires as needed

Install J-Boxes as needed

Install Access panel in new drywall ceiling

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
Lighting Package	1.00	\$1,274.49	\$1,274.49
Materials	1.00	\$460.00	\$460.00
Labor	16.00	\$100.00	\$1,600.00

Total Price: \$3,334.49

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$0.00
Adjusted Contract Sum Prior to This Change Order:	\$114,500.00
Value of This Change Order:	\$3,334.49
Revised Contract Total:	\$117,834.49

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shaun D Zaskowski 12/13/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company



Change Order #8

Project: 21-0730-0840 Lake Geneva Library Contract #11 Contract Date: 8/24/2021	Customer: Selzer-Ornst Construction Company West State Street Milwaukee WI 53209	Prepared By: Shaun D Zaskowski shaun@empower-elec.com 12/22/2021
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1. Landing 128 Abatement Repairs Back Hall Stander Can **\$328.75**

Description of Change:

Sheet ED1- Electrical Dem Plan

-Add note 29

This fixture is being replaced with a standard can housing and a standard LED trim.

This was discussed on site during walkthrough

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
Materials	1.00	\$28.75	\$28.75
Labor	3.00	\$100.00	\$300.00

Total Price: \$328.75

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$963.50
Adjusted Contract Sum Prior to This Change Order:	\$115,463.50
Value of This Change Order:	\$328.75
Revised Contract Total:	\$115,792.25

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shaun D Zaskowski 12/22/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company



Change Order #12

Project: 21-0730-0840 Lake Geneva Library Contract #11 Contract Date: 8/24/2021	Customer: Selzer-Ornst Construction Company West State Street Milwaukee WI 53209	Prepared By: Shaun D Zaskowski shaun@empower-elec.com 12/14/2021
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1. Track Lighting T537QJ Components **\$963.50**

Description of Change:

This was not part of our original lighting package and not noted on the plan. Additional labor needed to install the below device.

Total of 8 Needed
T537QJ – QUICK JACK COMPATIBLE
JUNO UNIVERSAL TRACK
LED COMPATIBLE
WH - White

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
Materials	1.00	\$563.50	\$563.50
Labor	4.00	\$100.00	\$400.00

Total Price: \$963.50

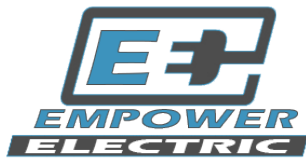
Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$0.00
Adjusted Contract Sum Prior to This Change Order:	\$114,500.00
Value of This Change Order:	\$963.50
Revised Contract Total:	\$115,463.50

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shaun D Zaskowski 12/14/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company



Change Order #13

Project: 21-0730-0840 Lake Geneva Library Contract #11 Contract Date: 8/24/2021	Customer: Selzer-Ornst Construction Company West State Street Milwaukee WI 53209	Prepared By: Shaun D Zaskowski shaun@empower-elec.com 12/22/2021
--	---	--

1. PR#004 **\$3,160.00**

Description of Change:

Provide and Install cabling according to PR#4

Tech Area 104

Add (4) data as show on plan consisting of Two (2) Category 6 rated cables each.

Circ Desk 119

Reduce (1) data as show on plan to a total of (3) Category 6 rated cable's

Reduce 2 data as show on plan to a total of (2) Category 6 rated cables

Add (1) data for camera as shown on plan consisting of (1) Category 6 cable each and Key
note 33

Children's Desk 125

Add (1) data for camera location consisting of (1) Category 6 rated cable

Pre School 127

Add (3) data as shown on plan consisting of (1) Category 6 rated cable each

Landing 128

Add (1) data for camera as shown on plan consisting of (1) Category 6 rated

All floor cores and sleeves needed in new locations

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
material	1.00	\$1,160.00	\$1,160.00
labor	20.00	\$100.00	\$2,000.00

Total Price: \$3,160.00

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$963.50
Adjusted Contract Sum Prior to This Change Order:	\$115,463.50
Value of This Change Order:	\$3,160.00
Revised Contract Total:	\$118,623.50

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shawn D Zaskowski 12/22/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company



Change Order #14

Project:

21-0730-0840 Lake Geneva
Library
Contract #11
Contract Date: 8/24/2021

Customer:

Selzer-Ornst Construction
Company
West State Street
Milwaukee WI 53209

Prepared By:

Shaun D Zaskowski
shaun@empower-elec.com
12/21/2021

1. ASI 02 and 03**\$1,300.67***Description of Change:*

Additional fixture needed
(1) Type L5 Fixture emplace of D1 Cans (2)
(1) Type S1 Fixture Added
(1) Line Voltage OC Added and Wiring

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
New Light Fixtures L5,S1	1.00	\$864.42	\$864.42
Materials	1.00	\$86.25	\$86.25
Labor	3.50	\$100.00	\$350.00

Total Price: \$1,300.67

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$963.50
Adjusted Contract Sum Prior to This Change Order:	\$115,463.50
Value of This Change Order:	\$1,300.67
Revised Contract Total:	\$116,764.17

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shaun D Zaskowski 12/21/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company



Change Request Proposal

Project: 2131090 / Lake Geneva Public Librar
(name and address) 918 W State St
Lake Geneva, WI 53147

Customer: Selzer Ornst

WTI Project Manager: Dylan Bowen

Change request number: 1009
Status: Submitted
Origination date: 12/16/21
Approved date:
Additional Days Required: 0
Description: ASI 003 Changes

Total for Contractor Pricing: 1,024

Notes

Changes for ASI 003
Add 'C1' wall near circulation desk--FOR REVISION 1, REMOVE THIS SCOPE OF WORK
Add Gyp to existing wall in Lower Level Collections 111 (Ref 19/A7.2)
Patch wall at Preschool 127 removed hose bib location
Credit for Not Boxing out Hose Bib Location

ORIGINAL CR1009

LABOR-->16 hrs x \$119.84/hr = \$1,917.44 --> Original Bid Amount. see revision 1 below

- 4 hrs for Hose Bib Credit
- 4 hrs for removing 'C1' wall near circulation desk
- 3 sheets of drywall

REVISION 1

LABOR-->8 hrs x \$119.84/hr = \$958.72

Material--> (1) box of mud=\$10.30
(1) box of plus 3=\$11.50
(3) sheets of 5/8" drywall=\$37.92
MATERIAL SUBTOTAL=\$59.72
10% MARKUP=\$5.56
MATERIAL TOTAL=\$65.28

The impact of this change includes only those items which can be identified at this time. However, should it be determined at a later date that we are experiencing identifiable cost impacts or time delays beyond our control due to this scope change or because of multiple scope changes, delays, or other causes, we reserve the right to submit those costs and time extensions at that time.

NOTE: assumes that our scope of work is not affected by the changes made to other trades' work (including, but not limited to, patching and repairing).

Approvals

Customer: Selzer Ornst

Contractor: Wall-tech, Inc

Authorized Representative: _____

By: _____

By: _____

Date: _____

Date: _____



Change Request Proposal

Project: 2131090 / Lake Geneva Public Librar
(name and address) 918 W State St
Lake Geneva, WI 53147

Customer: Selzer Ornst

WTI Project Manager: Dylan Bowen

Change request number: 1005

Status: Submitted

Origination date: 11/08/21

Approved date:

Additional Days Required: 0

Description: Laminate Landing Wall-1 side

Total for Contractor Pricing: 915

Notes

Laminate (1) side of Landing Wall w/ (1) layer 5/8" gypsum at highlighted locations sent out on 11.11.21

LABOR-->7 HRS X \$119.84/HR=\$838.88

MATERIAL: (5) SHEETS 5/8" GYPSUM-\$62.85

(1) BAG 90 MINUTE-\$10.00

(1) BOX MUD-\$10.30

(1) BOX PLUS 3-\$11.50

(8) LF of Reveal(-\$25.45)

MATERIAL SUBTOTAL-\$69.2

10% MATERIAL MARKUP-\$6.92

MATERIAL TOTAL=\$76.12

The impact of this change includes only those items which can be identified at this time. However, should it be determined at a later date that we are experiencing identifiable cost impacts or time delays beyond our control due to this scope change or because of multiple scope changes, delays, or other causes, we reserve the right to submit those costs and time extensions at that time.

NOTE: assumes that our scope of work is not affected by the changes made to other trades' work (including, but not limited to, patching and repairing).

Approvals

Customer: Selzer Ornst

Contractor: Wall-tech, Inc

Authorized Representative: _____

By: _____

By: _____

Date: _____

Date: _____



Cost Summary

Project: Geneva Library

Requested By: Don Michna

Job #: AB10010

Work Description:

Furnish and install perforated (slotted 1/8" x 3/4") 22-gauge carbon steel grilles for between the bookcases and the wall (approximately 5.5" wide x 49ft long) in Preschool 127. Includes steel supports (7ea) as shown in provided details. Caulk between wall and sheeting. No painting is included. **Pricing on material is only valid for 8 days.**

Material/Equipment Costs:

Material and Equipment:	\$	1,832.40
Equipment Rental:	\$	-
Material/Equipment/Rental Sub-Total:	\$	1,832.40
Sales Tax:	\$	102.61
Material/Equipment/Rental Sub-Total:	\$	1,935.01
10% Material/Equipment/Rental Mark-up:	\$	193.50
Material/Equipment/Rental Total:	\$	2,128.52

Labor Costs:

Hours					
	Apprentice	at	\$75.00 per hour	\$	-
24	Journeyman	at	\$105.00 per hour	\$	2,520.00
0	Foreman	at	\$116.90 per hour	\$	-
	Labor Insurance's & Taxes		18.8% of labor	\$	474.52
	Height Inefficiency		0.0% of labor	\$	-
	Tool Replacement		0.0% of labor	\$	-
	Overtime Inefficiency		0.0% of labor	\$	-
	Temperature Inefficiency		0.0% of labor	\$	-
	Shop/Equipment Charges		2.9% of labor	\$	73.08
	Labor Total:	\$			3,067.60

Other Direct Job Costs:

	Hours				
Project Manager	0	at	\$ 65.00 per hour	\$	-
Estimating	0	at	\$ 65.00 per hour	\$	-
Project Engineer	0	at	\$ 75.00 per hour	\$	-
Drafting/As Builts	0	at	\$ 50.00 per hour	\$	-
Instruction	0	at	\$ - per hour	\$	-
Schedule Revisions	0	at	\$ - per hour	\$	-
Per Diem	0	at	\$ - per day	\$	-
Truck Trips	0	at	\$ 55.00 per trip	\$	-
Safety Costs			1% labor cost	\$	30.68
Warranty on Lab. & Mat.			1% of lab. & mat. cost	\$	50.03
ODJC Sub-Total:				\$	80.70

Subcontract Costs:

	\$	-
Subcontractor Sub-Total:	\$	-
5% Sub Mark-up:	\$	-
Subcontractor Total:	\$	-

Change Sub-Total:	\$	5,276.81
0.000% Bond:	\$	-

Projected Crew Size	0	Men		
Project Time Extension	0	Days	TOTAL CHANGE COST:	\$ 5,277

Submitted by:

Andy Braden

Date: 12/27/2021



Cost Summary

Project: Geneva Library

Requested By: Don Michna

Job #: AB10010

Work Description:

Deductive change order. Using the existng duct and floor penetrations in front of the fire place hearth.

Material/Equipment Costs:

Material and Equipment:

Equipment Rental:	\$	-
Material/Equipment/Rental Sub-Total:	\$	(25.00)
Sales Tax:	\$	-
Material/Equipment/Rental Sub-Total:	\$	(25.00)
Material/Equipment/Rental Mark-up:	\$	-
Material/Equipment/Rental Total:	\$	(25.00)

Labor Costs:

Hours					
0	Apprentice	at	\$75.00 per hour	\$	-
-5	Journeyman	at	\$105.00 per hour	\$	(525.00)
0	Foreman	at	\$116.90 per hour	\$	-
	Labor Insurance's & Taxes		18.8% of labor	\$	-
	Height Inefficiency		0.0% of labor	\$	-
	Tool Replacement		4.0% of labor	\$	-
	Overtime Inefficiency		0.0% of labor	\$	-
	Temperature Inefficiency		0.0% of labor	\$	-
	Shop/Equipment Charges		2.9% of labor	\$	-
				Labor Total:	\$ (525.00)

Other Direct Job Costs:

	Hours				
Project Manager	0	at	\$ 65.00 per hour	\$	-
Estimating	0	at	\$ 65.00 per hour	\$	-
Project Engineer	0	at	\$ 75.00 per hour	\$	-
Drafting/As Builts	0	at	\$ 50.00 per hour	\$	-
Instruction	0	at	\$ - per hour	\$	-
Schedule Revisions	0	at	\$ - per hour	\$	-
Per Diem	0	at	\$ - per day	\$	-
Truck Trips	0	at	\$ 55.00 per trip	\$	-
Safety Costs			1% labor cost	\$	-
Warranty on Lab. & Mat.			1% of lab. & mat. cost	\$	-
				ODJC Sub-Total:	\$ -

Subcontract Costs:

Hole coring				\$	(375.00)
				Subcontractor Sub-Total:	\$ (375.00)
				Sub Mark-up:	\$ -
				Subcontractor Total:	\$ (375.00)
				Change Sub-Total:	\$ (925.00)
				0.000% Bond:	\$ -

Projected Crew Size	0	Men		
Project Time Extension	0	Days	TOTAL CHANGE COST:	\$ (925)

Submitted by:

Andy Braden

Date:

1/7/2022

TAKEOFF

LakeGeneva Publick Library



DESCRIPTION	QUANTITY	U/M	PRODUCTION	CONVER SION FACTOR	HOURS	CUYD's of Waste
WALLS						
Remove existing book shelves per D104	0	SF	105 sf/hr	1	0	0
Cut, salvage and protect light fixture per	0	SF	15 sf/hr	0.06667	0	0.00
Remove glass wall partition	0	SF	25 sf/hr	0.04	0	0.00
Remove tile from walls	0	SF	25 sf/hr	0.04	0	0.00
Remove wall coverings	0	SF			0	
Remove wood paneling	96	SF	25 sf/hr	0.04	3.84	1.78
FLOORING						
Remove existing flooring (mixed)	0	SF	80 sf/hr	0.0125	0	0.00
Remove existing flooring (tile)	0	SF	25 sf/hr	0.04	0	0.00
Remove existing flooring (carpet)	0	SF	100 sf/hr	0.01	0	0.00
Remove existing flooring (wall base)	0	LNFT	150 lnft/hr	0.0067	0	0.00
OPENINGS						
Remove doors/frames/sidelights	0	each	.75 hr/each	0.75	0	0.00
Remove existing window treatments	0	each	.5 hr/each	0.5	0	0.00
Remove structural steel frame	0	lsum	16 hr/each	16	0	0.00
CEILINGS						
Remove Ceiling system (grid incl)	0	SF	100 sf/hr	0.01	0	0.00
Remove acoustical tiles	0	SF	120 sf/hr	0.008333	0	0.00
RESTROOMS						
Remove toilet accessories/restroom	0	each	8 hr/each	8	0	0.00
Remove toilet partitions/screens	0	each	.5 hr/each	0.5	0	0.00
MILLWORK						
Remove existing millwork	0	lnft	8 lnft/hr	0.125	0	0.00
Remove cabinets/tops for relocation	0	lsum	8 hr/each	8	0	0.00
Rmeove lockers	0	lnft	10 lnft/hr	0.1	0	0.00
Hauling Time	2	cuyd	3 cuyd/hr	0.333	1	
TOTALS					4	1.78
Amount of 30 cuyd dumpsters						0.06

Billing Rate Average \$105.00 Labor \$465
Equipment
Dumpster

TOTAL \$465

TAKEOFF

LakeGeneva Publick Library



DESCRIPTION	QNTY	U/M	PRODUCTION	FACTOR	HOURS	MATERIAL UNIT COST	MATERIAL TOTAL COST
CARPENTRY							
Doors, Frames & Hardware	0.00						
Install Door	0.00	each	2 hour/each	2	0	2.00	\$0.00
Install HM jambs	0.00	each	2 hour/each	3	0	2.00	\$0.00
Install Aluminum Frame w/side lite	0.00	each	2 hours/each	2	0	2.00	\$0.00
Install HM borrowed lite	0.00	each	2 hours/each	2	0	2.00	\$0.00
Remove wood paneling	0.00	each	15 sf/hr	0.06667	0	2.00	\$0.00
Install non-typical Hardware Groups	0.00	each		4	0	0.00	\$0.00
Install Closet Doors	0.00	each	2 hours/each	2	0	2.00	\$0.00
			SUB-TOTAL		0	hours	\$0.00
Cabinets, Tops & Shelving							
Base cabinets	0.00	lnft	2 lnft/hour	0.5	0	1.00	\$0.00
Wall cabinets	0.00	lnft	2 lnft/hour	0.5	0	1.00	\$0.00
Countertops	0.00	lnft	5 lnft/hour	0.2	0	1.00	\$0.00
Wood wall panels	0.00	sqft	8 sqft/hour	0.125	0	0.50	\$0.00
Wood ceiling panels	0.00	sqft	6 sqft/hour	0.16666667	0	0.50	\$0.00
Wood base	0.00	lnft	5 lnft/hour	0.2	0	5.00	\$0.00
Wood chair rail	0.00	lnft	5 lnft/hour	0.2	0	5.00	\$0.00
Wood crown molding	0.00	lnft	5 lnft/hour	0.2	0	5.00	\$0.00
Window sills	0.00	lnft	12 lnft/hour	0.08333333	0	0.25	\$0.00
Locker install	0.00	lnft	10 lnft/hour	0.1	0	0.10	\$0.00
Book Case	0.00	ls		4	0		
Install Wood Mantels	15.00	lnft	5 lnft/hour	0.2	3.0	5.00	\$75.00
			SUB-TOTAL		3	hours	\$75.00
Blocking							
Wood Blocking (SF)	0.00	sqft	16 sqft/hour	0.0625	0	1.50	\$0.00
Wood Blocking (lnft)	0.00	lnft	20 lnft/hour	0.05	0	1.00	\$0.00
Exterior Blocking							
			SUB-TOTAL		0	hours	\$0.00

Accessories / Miscellaneous

Install FE & cabinets	0.00	each	30 min/each	0.5	0	250.00	\$0.00
FRP/SS wall panels	0.00	sqft	16 sqft/hour	0.0625	0	2.00	\$0.00
Install projection screens	0.00	each	4 hours/each	4	0	0.00	\$0.00
SS corner guards and end wall gaurds	0.00	each	2 hour/each	2	0	200.00	\$0.00
Install Toilet Accessories	0.00	each	20 min./each	0.33333333	0	5.00	\$0.00
Toilet Partitions	0.00	each	2.5 hour/each	2.5	0	10.00	\$0.00
Install Lockers	0.00	each	16 hours/each	16	0		
SUB-TOTAL				0	hours		\$0.00

Rough Carpentry

2X4 Framing	0.00	lnft	20 lf/hour	0.05	0	0.75	\$0.00
2X6 Framing	0.00	lnft	20 lf/hour	0.05	0	1.00	\$0.00
2X8 Framing	0.00	lnft	20 lf/hour	0.05	0	1.50	\$0.00
Sheathing	0.00	sqft	24 sf/hour	0.04166667	0	1.00	\$0.00
SUB-TOTAL				0			\$0.00

Base Bid TOTALS	3	hours	\$75.00
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Billing Rate Average	\$105.00	Labor	\$315
		Material	\$75
		Equipment	\$32

TOTAL	\$422
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Hogan Environmental Cleaning, LLC

2815 Buell Dr
East Troy, WI 53120 US
nspring@hoganec.com

BILL TO

City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

INVOICE 1316**DATE** 10/12/2021 **TERMS** Net 30**DUE DATE** 11/11/2021

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Removal of Asbestos Abatement, WI	Asbestos Abatement Removal at Lake Geneva Public Library	0.80	69,450.00	55,560.00
	Removal of Asbestos Abatement, WI	Asbestos Abatement for Additional Abatement in the far West Room of the Library (Future meeting room)	0.80	3,995.00	3,196.00

Customers Preferring to pay by ACH: Payment Information:
Routing: 075902337
Account number: 179442
Please send email to nspring@hoganec.com

SUBTOTAL	58,756.00
TAX	0.00
TOTAL	58,756.00

TOTAL DUE	\$58,756.00
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Thank you for choosing Hogan Environmental Cleaning, LLC. If you have questions or concerns, please contact Naomi @ nspring@hoganec.com



Change Order #7

Project: 21-0730-0840 Lake Geneva Library Contract #11 Contract Date: 8/24/2021	Customer: Selzer-Ornst Construction Company West State Street Milwaukee WI 53209	Prepared By: Shaun D Zaskowski shaun@empower-elec.com 12/13/2021
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1. Existing Can Lights **\$3,334.49**

Description of Change:

Please see attached existing to remain can lights that were demoed. This occurred during the abatement removal along with cutting existing conduit and power they were still being used.

Solution

Install (5) New can lights D1 Fixtures (Lead Time 3-4 Weeks)

Fix cut conduits and pull new wires as needed

Install J-Boxes as needed

Install Access panel in new drywall ceiling

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
Lighting Package	1.00	\$1,274.49	\$1,274.49
Materials	1.00	\$460.00	\$460.00
Labor	16.00	\$100.00	\$1,600.00

Total Price: \$3,334.49

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$0.00
Adjusted Contract Sum Prior to This Change Order:	\$114,500.00
Value of This Change Order:	\$3,334.49
Revised Contract Total:	\$117,834.49

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shaun D Zaskowski 12/13/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company

Hogan Environmental Cleaning, LLC

2815 Buell Dr
East Troy, WI 53120 US
nspring@hoganec.com

BILL TO

City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

INVOICE 1316**DATE** 10/12/2021 **TERMS** Net 30**DUE DATE** 11/11/2021

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Removal of Asbestos Abatement, WI	Asbestos Abatement Removal at Lake Geneva Public Library	0.80	69,450.00	55,560.00
	Removal of Asbestos Abatement, WI	Asbestos Abatement for Additional Abatement in the far West Room of the Library (Future meeting room)	0.80	3,995.00	3,196.00

Customers Preferring to pay by ACH: Payment Information:
Routing: 075902337
Account number: 179442
Please send email to nspring@hoganec.com

SUBTOTAL	58,756.00
TAX	0.00
TOTAL	58,756.00

TOTAL DUE	\$58,756.00
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Thank you for choosing Hogan Environmental Cleaning, LLC. If you have questions or concerns, please contact Naomi @ nspring@hoganec.com

RESOLUTION OF THE COMMON COUNCIL			
Resolution authorizing the write off of 2019 delinquent personal property taxes in the amount of \$254.57 deemed uncollectible			
Committee:	Finance considered on December 21, 2021		
Fiscal Impact:	N/A		
File Number:	21-R81	Date:	January 24, 2022

Whereas, the Lake Geneva Common Council approved the 2021 operating budget for the General fund, and

Whereas, it has been determined that certain delinquent personal property tax accounts from 2019 have balances that should be written off with the agreement of the City Administrator,

Whereas, it is the desire to have the City's accounts be current to properly reflect the financial status of the city in accordance with Generally Accepted Accounting Principles,

Now Therefore be it Resolved that the Lake Geneva Common Council approve this resolution to write off \$254.57 in the fiscal year 2021 for the delinquent personal property taxes as included in the attached schedule.

Granted by action of the Common Council of the City of Lake Geneva this 24th day of January, 2022.

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

Mayoral Action: ☐ Accept ☐ Veto

Charlene Klein, Mayor

Date

Attest:

Lana Kropf, City Clerk

DELINQUENT PERSONAL PROPERTY TAXES**11-00-00-12320****12/21/2021**

2019

YEAR

Total

Write-offsComments

Reinholm Lake Geneva Opticians

2019

21.21

Attempted Collection-unable to charge off

Queen Bee Artisan Market LLC

2019

96.43

Attempted Collection-unable to charge off

Guaranteed Rate Inc

2019

40.50

Attempted Collection-unable to charge off

Re-Vive Studio

2019

96.43

Attempted Collection-unable to charge off

254.57

Attempted Collection-unable to charge off

CITY OF LAKE GENEVA**DELINQUENT PERSONAL PROPERTY TAXES****1/7/2022****YEAR**

Reinholm Lake Geneva Opticians	2019	21.21
Queen Bee Artisan Market LLC	2019	96.43
Guaranteed Rate Inc	2019	40.50
Re-Vive Studio	2019	96.43
Lake Geneva Clothesline	2020	97.80
Damper Duster Chimney	2020	12.22
Bloomingnails Hand & Foot	2020	144.67
Wesley Inn	2020	28.53
Custom Service Plastics	2020	1,943.77
Creative Glassblowing	2020	12.22
Martin Stern	2020	101.86
Center for Acc Learning	2020	150.78
Stephen Electric	2020	50.94
TLC Home Improvements	2020	89.64
Queen Bee Artisan Market LLC	2020	112.06
Loosen Up Ltd	2020	81.49
Praxair Distribution Inc.	2020	20.37
Pure Health Solutions	2020	32.60
Tree Guys LLC	2020	61.12
Waterlilly	2020	101.86
Supermercado La Bantana	2020	325.99
Scented	2020	61.12
Pinnacle Propane Express	2020	12.22
		<u>3,695.83</u>



RFP

PUBLIC FACILITY NEEDS ASSESSMENT & IMPACT FEE STUDY

City of Lake Geneva, Wisconsin

Submitted by: Alfred Benesch & Company
JANUARY 6, 2022

75^{years}
benesch

January 6, 2022

City Administrator
City of Lake Geneva City Clerk
626 Geneva Street
Lake Geneva, WI 53147

RE: Request for Proposal - Public Facility Needs Assessment and Impact Fee Study

Dear City Administrator:

Alfred Benesch & Company (Benesch), formerly Tindale Oliver & Associates, Inc., is pleased to submit this proposal as an expression of interest in the above referenced impact fee study for the City of Lake Geneva. Included on our team are GovRates, Inc. (water/sewer/stormwater impact fees) and White & Smith, LLC (legal services). Our team of professionals has extensive experience and knowledge in preparing impact fee studies for all program areas specified in your RFP, as well as several other public infrastructure areas.

Located on Geneva Lake in southeastern Wisconsin, the City of Lake Geneva has a population of approximately 8,400 within 6.87 square miles. The City's population increased by 10 percent since 2010. In addition, the City provides services to a daytime tourist population of 30,000 to 50,000. The City's permitting levels are indicating a recovery since the great recession, which suggests a need for additional infrastructure.

To address funding associated with additional infrastructure needed due to new growth, the City implemented impact fees in 1990 for water, wastewater and parks service areas, which were last updated in 2003/2004. To reflect current conditions and data, the City requested proposals from qualified firms to update the existing impact fee programs as well as identifying any additional impact fee program areas that may be beneficial for the City to implement. In addition, the City is interested in evaluating whether it is necessary to stop imposing any of the current impact fees.

The City's Comprehensive Plan includes goals related to efficient growth patterns and attracting development through infill and redevelopment as opposed to greenfield development. In addition, to provide low cost housing, the Plan considers smaller lot sizes and development of additional accessory dwelling units, among other methods. In the past, the Benesch Team prepared impact fee structures that support communities' growth management and housing affordability goals. These tools will be available to the City as part of this study.

In terms of philosophy and general approach, Benesch differentiates itself in the following three categories, and we have prepared this proposal based on these differentiators:

- ✓ **Institutional Knowledge:** Throughout our history, Benesch has earned a national reputation as a leader in impact fee studies and, more importantly, in their acceptance and implementation. We are a national firm that has successfully completed more than 400 impact fee studies throughout the United States. We are currently working with multiple communities on their impact fee programs, and we continuously and closely follow recent and potential legislative changes. As such, we have a strong understanding of conditions and legal requirements relevant to each jurisdiction.

It is important to note that no impact fee study conducted by Benesch has ever been successfully challenged in any court system. Benesch is unique in that most of our principals and senior professional staff that are part of our Planning and Public Finance Practices are experienced in impact fees. **The leaders of these practices come from public sector backgrounds and have operated multiple departments, with experience that translates into a practical understanding of issues that government officials face in planning, designing, financing and implementing capital projects.** In addition, the Benesch Team includes engineers, economists, planners, attorneys and GIS specialists. This substantial experience ensures the dedication of resources that will result in a project that is completed on time and supported by reliable and accurate information.

Included in our proposal is a map presenting numerous jurisdictions served by the Benesch Team for impact fee studies, as well as several references. We encourage you to contact our clients. Benesch not only has significant experience, but we have been **involved in impact fees for over 30 years and have addressed issues related to impact fees, growth management, and economic development goals through various economic and demographic cycles.** Studies developed by Benesch not only calculate impact fee rates, but also document cost of growth that can be used during pre-negotiations with large developments, even during sporadic growth cycles. The institutional knowledge gained from our experience cannot be matched by any other firm in the industry.

✓ **Insight and Outcome:** Our proposal describes an exceptional insight that has produced especially effective outcomes for our clients over the past 32 years. Our approach and the related project descriptions included herein provide examples of insight offered and effective outcomes achieved through Benesch's work for several of our clients to help them reach their growth management and economic development goals. With our dedicated Public Finance Group, we are able to meet most desired time frames while still providing high-quality products.

The City has requested professional services related to the update of its impact fee program and identify additional impact fee service areas, if needed. Our approach and the related projects included in this proposal indicate our unique insight in performing these services and the effective outcomes that have provided significant results for our clients. In addition, given on-going restrictions due to COVID-19, Benesch started offering multiple virtual meeting options to its clients to ensure that the projects remain on schedule. We have had much success conducting different types of meetings using various platforms, including staff meetings/presentations, public open houses, various Advisory/Stakeholder Committee presentations, and Council presentations/adoption hearings.

In conclusion, we would like to emphasize the personal commitment of our team to perform a study of the highest quality within the City's desired time frame. The study will **address your objectives and focus on impact fee strategies that result in accurate and equitable impact fee programs that fulfill all the legal requirements.** Thank you for the opportunity to submit our qualifications; we look forward to the opportunity to provide our services to the City of Lake Geneva.

Sincerely,



Nilgün Kamp, AICP
Director of Public Finance & Infrastructure Planning

Table of Contents

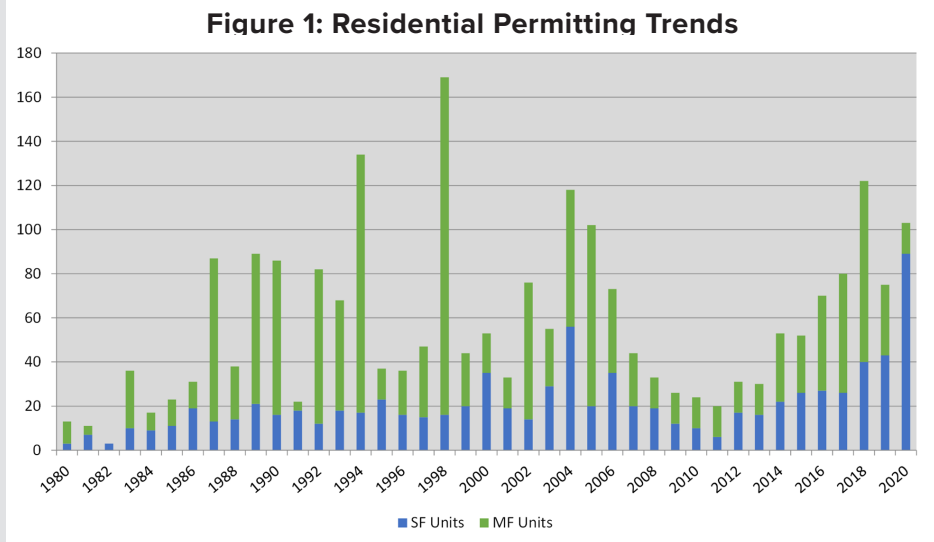
Cover Letter

Section 1	//	Background Review & Work Tasks	5
Section 2	//	Firm Information	11
		Company History	12
		Experience	16
		Organization Chart.....	19
		Resumes.....	20
		References	30
Section 3	//	Itemized Estimate of Costs	31
Section 4	//	Schedule of Completion	36
Section 5	//	Appendix.....	38
		Standard Terms & Conditions	39

City of Lake Geneva // Public Facility Needs Assessment and Impact Fee Study

Section 1 // Background Review & Work Tasks

Located on Geneva Lake in southeastern Wisconsin, the City of Lake Geneva has a population of approximately 8,400 within 6.87 square miles. The City's population increased by 10 percent since 2010. In addition, the City provides services to a daytime tourist population of 30,000 to 50,000. As shown in Figure 1 at right, trends since 1980s suggest that following great recession, Lake Geneva started to experience an increase in its residential permitting levels. Over the past five years, the average distribution of single family and multi family units were almost equal.



Source: US Census Building Permits Survey

To help providing funding for additional infrastructure needed due to new growth, the City implemented impact fees in 1990 for the following service areas, which were last updated in 2003/2004:

- Water
- Wastewater
- Parks

To reflect current conditions and data, the City requested proposals from qualified firms to update the existing impact fee programs as well as evaluate the need for additional impact fee program areas. In addition, the City is interested in evaluating whether it is necessary to stop imposing any of the current impact fees.

Wisconsin State Statute 66.0617 defines public facilities that are eligible for an impact fee program as follows:

- Highways and other transportation facilities
- Wastewater
- Stormwater
- Water
- Parks, playgrounds, and land for athletic fields
- Solid waste and recycling facilities
- Fire protection facilities
- Law enforcement facilities
- Emergency medical facilities
- Libraries

Given this, the study will evaluate the feasibility of developing an impact fee program for transportation, stormwater, solid waste, fire protection, law enforcement, emergency medical facilities and libraries.

The City's Comprehensive Plan outlines goals related to efficient growth patterns and discusses suggested changes to growth policy as part of the 2019-2020 update. The City is interested attracting development where the facilities are available through infill or redevelopment, while protecting natural resources in more rural sections of the city. In addition, to provide additional housing that is affordable to all income groups, the Plan considers smaller lots size and development of more accessory dwelling units (ADUs) as some of the tools.

Previous impact fee programs developed by our Team incorporated rate structures that support these types of goals by varying fees by subareas, by size of home, and other methods. These tools will be available to the City as part of this study.

The Tindale Oliver-Benesch Team includes planners, engineers, economists, and GIS specialists with in-depth experience in planning and impact fee studies for a wide range of program areas, including those listed by the City. In addition, our Team has prepared Parks and Fire Master Plans, Long Range Transportation Plans, Transit Development Plans, Wastewater Treatment Plant Master Plans and other planning studies and understands the relationship between impact fees, master plans, and economic development and growth management goals.

The following sections provide a detailed scope of work outlining specific tasks that will be completed as part of the technical study.

Scope of Work

The scope of services requested by the City of Lake Geneva fulfills all the requirements of State Statute 66.0617, including:

- A review of the inventory of existing facilities including an identification of deficiencies in those facilities based on identifiable service level standards.
- A listing of specific projects to be included in the impact fee study update, including actual and updated capital cost estimates.
- An updated impact fee that is fair and equitable and proportionally charges for the share of new, improved or expanded facilities to new growth in the City of Lake Geneva.
- A calculation of the effect of the updated fees will have on housing affordability within the City.

The scope of services is organized into five primary tasks.

The work will reflect population growth projections, capital improvement projects/needs for each service area and available funding through a review of available facility plans/ Capital Improvement Plans and other related information, calculation of updated impact fee levels and estimated impact fee revenues. In addition, the scope includes a review of additional impact fee areas that should be studied further.

1 TASK 1: Background and Methodology Review

Immediately upon receipt of the Notice to Proceed, the Tindale Oliver-Benesch Team (Benesch) will coordinate with the City for the identification and collection of specific studies, data, any technical reports, Comprehensive Plan, Capital Improvement Plans, any Master Plans (as available), existing conditions of the facilities and future needs, current policies and procedures related to facility standards, and other related information necessary to complete the impact fee study.

Benesch will review the background information and facilitate a kickoff meeting with key City staff to confirm study objectives, identify and discuss major technical, legal, and policy issues, coordinate staff/Consultant responsibilities, and refine the project schedule as necessary. Some of the technical and policy issues that will be discussed include the following:

- Inventory and current conditions of the facilities
- Comprehensive Land Use Plan, Capital Improvement Plans (CIP), master plans, and projects and associated funding sources and levels
- The City's growth patterns and levels, including rate of growth in population
- Impact of growth on infrastructure and funding levels needed to support future infrastructure needs
- Impact fee variables that need to be updated
- Consumption-based vs. recoupment/needs-based methodologies and Benesch's Economic Growth method that creates a link between these methods
- Recent trends in land and construction costs experienced by the City
- Level of service (LOS) analysis
- Methodology used to measure demand for each impact fee program area
- Other related issues, as applicable

The input received during this meeting will be incorporated into the remaining tasks.

2 TASK 2: Impact Fee Technical Analysis

This task will review future growth projections, level of service for each service area and develop impact fee calculations.

Subtask 2.1: Future Growth Projections and Level of Service (LOS) Analysis

Benesch will document and update the City's historical population growth patterns and projections for future growth over the next 20 years using data available from the City's Comprehensive Land Use Plan, the US Census and available development data/information. A review of recent permitting trends by land use will be completed as data available. Any changes to growth patterns (location, land use, etc.) will be documented.

The City's current, achieved LOS and its established LOS standards will be used to determine the appropriate LOS for each service area. To the extent data is available, LOS standards adopted by similar/nearby communities will be provided. This analysis will provide a foundation for determining if there are any existing deficiencies, and if not, whether existing facilities are sufficient to accommodate upcoming growth or there is a need to build additional facilities.

Subtask 2.2: Inventory of Existing and Planned Facilities

The City will provide information on the inventory of the existing capital facilities within the city, as well as on their existing conditions. Planned facilities will be documented based on the information in the Capital Improvement Plan (CIP) and other documents collected as part of the Task 1 effort, as well as discussions with City staff.

In addition to the CIP, any long range and/or master plans the City has prepared for the impact fee service areas will be reviewed.

The parks inventory will include park land and recreational facilities qualified to be funded with parks impact fee under the State legislation. The City's Comprehensive Plan, updated in March 2020, provides a listing of parks and open space along with information on acreage and recreational facilities. If this inventory represents the most current information, it will be reviewed to identify land and facilities that can be funded with impact fees.

It is our understanding that the Lake Geneva Utility Commission provides water and treats wastewater for the City of Lake Geneva. The water and wastewater inventories will include supply, treatment, distribution and other plants, and other related capital infrastructure. A summary of the capital asset inventory, as well as planned facilities for each program area, will be developed.

Subtask 2.3: Demand Component

The Benesch Team will calculate the demand component for each impact fee program area. In the case of parks and recreation facilities, demand is measured in terms of persons per housing unit. The most recent data on this variable for the City of Lake Geneva will be obtained from the US Census and American Community Survey. At this time, the City has a combined fee for all residential development. If desired, the demand component can be refined to measure the impact of different types of residential development (single family, multi-family, etc.). In addition, the fee structure can be tiered to reflect fewer persons per housing unit in the case of smaller homes. This approach is helpful in moderating the impact fee of the fees for affordable/workforce housing.

In the case of utilities, the demand is measured in terms of residential equivalent unit (REU)s. Some of the accepted methodologies for water and sewer impact fees include meter equivalents; customer attributes (e.g., flow per

seat, square feet, etc.), plumbing fixtures, historical or projected usage, and hybrid approaches. Advantages and disadvantages of each approach will be discussed with the City prior to finalizing the demand component. Number of REU's will be identified. As part of the demand estimation, the existing and future available capacity at each facility type will be converted into units of service demand. The Benesch Team has extensive experience in developing the REU relationships for impact fee calculation purposes.

Subtask 2.4: Cost Component

The cost component for each impact fee program area will be estimated to reflect the current cost of adding capacity in Lake Geneva for each program area. Cost elements reviewed will include design and engineering inspection, construction, land/right-of-way purchase, equipment purchase and other related costs.

Benesch will review the costs of facilities included in the previous technical study and assist the City staff in determining whether project costs from the previous study occurred. These costs estimates will be updated to reflect the actual cost for projects that were built.

For projects that were included in the study, but are not yet built, we will work with the City staff to determine whether these projects are still being planned and update the costs as needed.

Finally, future capital projects that were not contemplated during the previous study will be reviewed to determine whether they qualify to be included in the impact fee study and will be incorporated into the calculations as appropriate. In developing unit cost estimates, Benesch will review CIPs, annual budgets/reports, recent bids, recently-completed local projects (past five years), recent land purchases or appraisals, and other relevant documents to identify capital service improvement costs that may be considered in the calculation of the cost component of the impact fee formula for the City.

The Benesch Team's experience in estimating costs and cost data collected during prior impact fee studies as well as availability of Utility Engineers as part of our staff will assist us in this task.

Subtask 2.5: Credit Component

Section (2)(b) of the State Statute 66.0617 states that although municipalities are authorized to use other revenue

sources for public facilities, the amount of an impact fee imposed shall be reduced to compensate for any other costs imposed by the municipality on developers to provide or pay for capital costs. Given this requirement, it is important to evaluate new growth's contribution towards facility funding through other taxes/revenue sources. Benesch will review historical and projected capital improvement funding sources and expenditures for land, construction, design, and engineering inspection and other related costs in the City of Lake Geneva. Funding sources may include taxes, special assessments, grants, user fees, among others. Debt service for any bond proceeds used for capacity expansion projects will be reviewed and documented as appropriate. These calculations will reflect any recent and/or anticipated changes in how the capital assets are funded. This information will be used to prepare the credit component of the impact fee formula to avoid "double recovery" of costs as part of the impact fees.

Subtask 2.6: Calculated Impact Fee Schedules and Revenue Estimates

Based on the analysis conducted in previous tasks, this task will develop fee schedules for each program area. The analysis will establish the necessary nexus of fees for different property use types. A comparison of fees implemented in surrounding jurisdictions will also be shown. Revenue estimates for each fee area will be prepared to assist the City in determining the need for fees as well as adoption percentages and possible phasing of the fees. These projections will be compared to future project needs and related funding needs. This analysis will help determine if the City should no longer impose an impact fee for any of the existing fees and allow the community leaders to adopt fee levels based on the community's future needs. If it is determined that any of the existing fees should no longer be charged, a strategy to discontinue that impact fee will be recommended.

Subtask 2.7: Impact on Housing Affordability

State Statute 66.0617 allows for discounting or exempting impact fees for low cost housing as long as this reduction is not charged to remaining development. Benesch will work with the City staff to document available supply of affordable housing in the city as well as recently permitted homes that would qualify under affordable housing criteria. This information will assist the City Council to make the policy decision of reducing or eliminating fees for low cost housing.

Subtask 2.8: Technical Report

The results of Tasks 1 and 2 will be summarized in a draft technical report. The technical report will include all information, estimates, projections, and data analysis as well as any assumptions made and methodologies employed to complete these tasks.

Upon receipt of comments from the City staff and City Council, Benesch will make the necessary revisions to the draft report and submit the final report. The technical reports and work conducted will be transparent, clearly documented, and in compliance with the documentation required by Wisconsin statute.

3 TASK 3: Additional Impact Fee Areas

This task will review other fees areas and develop impact fee calculations as needed.

Subtask 3.1: Review of Eligible Fee Areas

The City is interested in determining if impact fees for any additional service areas should be implemented. As discussed previously, State Statute allows local governments to implement impact fees for the following capital facilities in addition to those the City has in place: stormwater; transportation; solid waste; fire; police; emergency rescue; and libraries.

Benesch will review capital needs in these additional service areas and compare the needs to available funding based on information provided by the City. In addition, current LOS of these services will be compared to the adopted LOS standards as well as future estimated LOS given the population rates to further identify need for additional facilities. Results of this analysis will assist the City to identify services areas that would benefit from an impact fee program.

Findings of this task will be summarized in a memorandum to the City Staff and Common Council. The memorandum will explain which capital facilities would benefit from an impact fee program and why. Similarly, facilities for which an impact fee program is not recommended will be provided along with reasons for the findings. This memorandum will be presented to the Common Council or other designated committee to obtain direction on whether to proceed with additional impact fee calculations.

Subtask 3.2: Development of Impact Fee Calculations

If the City Council or other designated Committee determines additional impact fees are appropriate, the Benesch Team will prepare a Public Facilities Needs Assessment and impact fee calculations following the same process and tasks identified for the update of the existing impact fees. Results of this analysis will be documented in a technical report.

4 TASK 4: Ordinance Assistance

The Benesch Team will assist the City staff and legal counsel with updates to the City's existing impact fee ordinance. We will provide sample ordinance languages, review documents provided by the legal counsel and be available for any questions.

5 TASK 5: Meetings and Presentations

As part of this study, Benesch will conduct five meetings virtually, which may include:

- Kick-off meeting with City staff and administration
- Draft results review meeting with the City staff and administration
- Presentation of findings regarding new fee areas at a City Council or a Committee meeting
- City Council workshop, which will present draft results and respond to questions
- Adoption hearing

For all presentations, Benesch will prepare user-friendly, easy-to-follow materials in PowerPoint and provide drafts to City staff for review prior to the each meeting/presentation. In addition to these formal meetings, Benesch will be in close contact with the City's Project Manager to ensure that the City is aware of the study's progress.

Given the current health concerns related to COVID-19, to ensure the study schedule is not adversely affected and the health and safety of both the City staff and Benesch personnel are protected and to reduce the study budget, we will conduct all meetings virtually. As mentioned previously, Benesch offers multiple virtual meeting options. Examples include GoToMeeting, GoToWebinar, MSTeams and Zoom. Depending on the scope of the meeting and number of participants, certain platforms perform better than others. We have had much success conducting different types of meetings using these platforms, including staff meetings/presentations, public open houses, various Advisory/Stakeholder Committee presentations, and Board/Council presentations/adoption hearings.

City of Lake Geneva // Public Facility Needs Assessment and Impact Fee Study

Section 2 // Firm Information

WHO WE ARE

Alfred Benesch & Company (Benesch) is a multi-disciplined engineering, landscape architecture and professional services firm. Since 1946, we have successfully completed thousands of planning, design and engineering projects throughout the United States. Benesch continually enhances infrastructure and communities – creating spaces and providing connections in ways that make a difference.

We provide industry-leading public finance, community planning, multimodal transportation and transit solutions by combining creativity and insight with technical expertise. Benesch delivers quality, innovative finance and infrastructure planning and engineering services that have led to a national reputation for exceptional client service and insightful, actionable solutions to issues that government officials face in planning, designing, financing, and implementing projects and policies.

Developing and improving communities through technical studies is a specialty of ours—and helping clients develop a common vision and organizational framework is a large part of what we do. Our talented staff is ready to help you balance your goals and planning needs within the limits of your schedule and budget.

Our Public Finance & Infrastructure Planning Practice is based in Tampa, Florida. Benesch has three offices in Wisconsin (Madison, Milwaukee and Oshkosh). Our staff from our Wisconsin offices will support our Public Finance Group for this study as needed.



OFFICE LOCATIONS



WHAT WE DO

	Public Finance		Landscape Architecture		Site Development
	Community Planning		Municipal		Value Methodology
	Buildings		Aviation		Water Services
	Environmental		Railroad		Bridges
	Geotechnical		Roadway		

Public Finance & Infrastructure Experience

Benesch's Public Finance & Infrastructure Planning Team specializes in impact fee studies, user fees, assessments, alternative funding studies as well as infrastructure plans. We are very familiar with various methodologies used to prepare fees and know how to apply each methodology correctly to ensure that the fee payer is not overcharged and that the fees are technically defensible.

Differentiating Features

The following paragraphs provide a summary of the Benesch's unique qualifications, experience, and innovations upon which we will draw in preparing the impact fee study for the City of Lake Geneva.

Impact Fee Methodology – Benesch principals have published articles on technical approach to developing impact fee programs. These articles discussed and compared various methodologies available, such as consumption based and improvements based methodologies, set the standard for impact fee studies and have been used by many agencies across the US to develop impact fee programs, including work by other consultants.

Trip Characteristics Studies for Impact Fees – Benesch has extensive experience in conducting trip characteristics studies for impact fees. Our trip characteristics database includes 345 studies on 40 different land uses. Data from these studies include trip generation, trip length, and percent new trips for each land use. This information has been used in the development or update of impact fees and the creation of land use plan category trip characteristics for communities in Florida and other states. All of the firm's principals have managed, supervised, and/or conducted trip characteristic studies.

ITE Trip Length Subcommittee – Steve Tindale was the chair of the ITE Trip Length Subcommittee that developed trip length data for more than 30 land uses. He participated on the panel that introduced this information at the 67th Annual Meeting of the ITE.

Fire/EMS Impact Fee Methodologies – Benesch staff are very knowledgeable about different methodologies used to calculate fire/EMS impact fees and have used fire-flow, call-based, and functional population-based approaches in our impact fee work. We have worked with incident data through impact fee and fire assessment fee studies and are very

familiar with National Fire Incident Reporting System (NFIRS) and National Fire Protection Association (NFPA) standards and ISO requirements and ratings that tend to influence decisions on the timing and location of capital assets. Economic Growth Impact Fee Methodology – Benesch developed a methodology that allows impact fees to be sensitive to the growth rate of the jurisdiction or variation in the growth rate in subareas within a jurisdiction. We have directly tied the rate of growth in the impact fee equation and are now using this concept in our current impact fee studies. The methodology has been applied in impact fee studies completed for and adopted by the City of Albuquerque, NM, the City of Orlando, FL, and the Florida counties of Indian River, Pasco, and Marion.

Comparative Databases – Benesch has compiled a cost database that includes unit costs for several infrastructure program areas, including fees that will be evaluated as part of this study. This database supplements local information, which tends to have a small sample size and serves as a quality-control mechanism to determine whether the local costs are out of the range of what other jurisdictions experience. Similarly, our revenue credit database compares non-impact fee funding levels between jurisdictions and serves as a quality-control tool to ensure that the data used for impact fee calculations are accurate.

Economic and Demographic Analysis – Benesch maintains a database of demographic and economic characteristics of multiple counties and cities, historical trends, current rank of each jurisdiction in terms of each variable and the variation in this rank over time. Some of the variables included in the database are population (current, historical, projected), growth rates (rates and absolute growth), tax base distribution, permitting levels, employment, wages, income, taxable revenue per capita (property, fuel, sales, etc.), among others. This database and information enable Benesch to provide a perspective to each jurisdiction about their historical, current, and future conditions to make informed policy decisions.

Affordable Housing Incentives & In-Lieu Fees—Benesch has extensive experience in addressing incentives available for affordable housing and workforce housing development ranging from fee reductions to in-lieu and linkage fees.

Public Involvement/Presentations – Principals of Benesch have prepared and made more than 700 presentations

on fees during the last 30 years. Our staff are qualified to prepare materials for impact fee adoption hearings, respond to questions from citizens and technical committees, and develop strategies that result in the successful implementation of new and updated ordinances. We also have worked very closely with fee evaluation and review committees and have been successful in building consensus among people with different opinions on a variety of fee-related topics.

Given on-going concerns due to COVID-19, Benesch currently offers multiple virtual meeting options to its clients to ensure that the projects remain on schedule. Examples of these options include GoToMeeting, GoToWebinar, MSTEams, and Zoom. Depending on the scope of the meeting and number of participants, certain platforms perform better than others. We have had much success conducting different types of meetings using these platforms, including staff meetings/presentations, public open houses, various Advisory/Stakeholder Committee presentations, and Board/Council presentations/adoption hearings.

Infrastructure Planning/Master Plans – Benesch has prepared Parks Master Plans, Fire Station Master Plans, Long Range Transportation Plans, Transit Development Plans, traffic impact analyses, Wastewater Treatment Plant Master Plans, School Master Plans, and other planning documents for local governments. We understand the relationship between fees, master plans, and economic development and growth management goals. With this experience, we address differential needs and funding on a citywide versus subarea basis, and this combination of providing infrastructure planning and funding services is one of the unique capabilities Benesch offers.

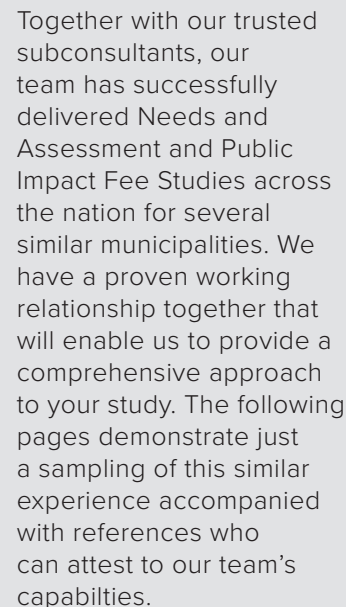
Utility Engineering Services – Benesch has dedicated utility engineers who specialize in the design of water and wastewater system improvements, master planning, asset management programs, capital facility improvements, among other services. This type of specialization is critical in developing sound water and wastewater impact fees.

Expert Testimony – Steve Tindale has provided expert testimony and research on impact fee-related matters in several cases. Testimony has included a discussion that a development’s impact fees did not constitute “adequate provision” to mitigate all traffic impacts associated with an overpass, demonstration that a developer’s traffic study was flawed and incomplete, and parking testimony in an eminent domain case concerning the use of land for a parking garage. His testimony in these cases was key to winning an across-the-board victory for government clients in each of these cases.

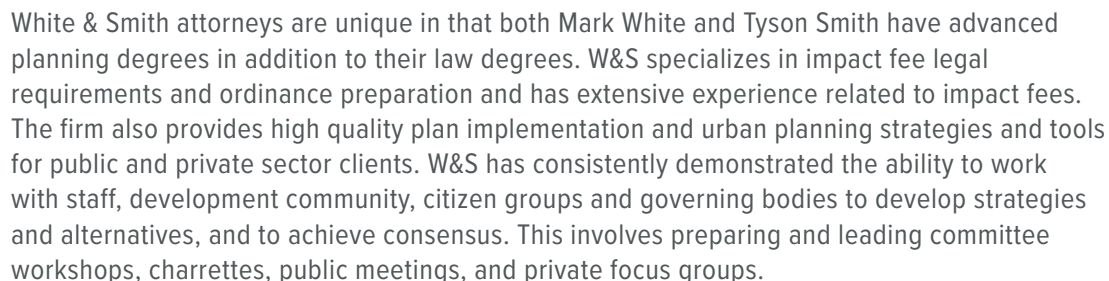
Nationally Recognized – Nilgün Kamp is a member of the Growth and Infrastructure Consortium (GIC) (formerly National Impact Fee Roundtable), serving on the Board of Directors. She, Steve Tindale and Tyson Smith routinely make presentations and moderate sessions at annual GIC meetings.

Institutional Knowledge, Insight, and Outcomes – Our knowledge and insight, as described in this section, provide our clients with informative outcomes relevant to their specific needs.

In summary, Benesch specializes in the development of impact fees and other funding methods and their successful implementation, as evidenced in our previous work for many jurisdictions throughout Florida and the US as demonstrated on the map on the following page.



- Rate, tax, cost of service, revenue sufficiency, and revenue enhancement studies.
- Strategic planning and financial / business models.
- Financing / funding optimization and feasibility.
- Capacity / impact fees (system development charges).
- Policy development assistance.
- Contract negotiations and service agreements.
- Public outreach and customer support.
- Expert witness and litigation support.



Impact Fee and In-Lieu Fee Study

City of Hallandale Beach

EXPERIENCE



Background: Benesch (formerly Tindale Oliver) was retained by the City of Hallandale Beach to prepare an impact fee for four service areas and in-lieu fees for affordable housing and parking. This ongoing study will address all variables of impact fees and review Broward County's regulatory land use requirements for affordable housing and the City's parking requirements and inventory in developing the in-lieu fees.

Knowledge:

- Changing demographics with increase in younger population and significant seasonal population.
- County requirement to provide affordable housing for certain significant land use/zoning changes.
- Need to develop funding for necessary infrastructure.

Insights:

- Limited vacant property, suggesting need for high level of redevelopment in future.
- Significance of City's CRA and Activity Centers in the Land Use Plan.
- Fluctuations in cost of providing housing along waterfront vs. rest of city.
- High level of construction activity in southeast Florida, resulting in high construction costs.

Outcomes:

- Developed impact fees for multimodal transportation, parks and recreation, fire rescue, and law enforcement service areas.
- For multimodal transportation impact fee, developed alternative scenarios measuring all travel vs. travel on city roads.
- Provided parameters needed to establish parking in-lieu fee.
- Conducted research on practices used by other jurisdictions in Broward County and Florida on parking and affordable housing in-lieu fees.
- Provided options in adopting in-lieu fees for affordable housing mitigation to respond to County regulations and assist in increasing future affordable housing units.

Key Issues

- Changing demographics
- Affordable housing requirements
- The need for infrastructure funding

Dates of Service

8/2017 – 4/2019

Project Cost

\$203,921

Client Reference

Vanessa J. Leroy, Director
Community Enhancement &
Sustainable Development
Department
400 South Federal Highway
Hallandale Beach, FL 33009
P: 954-457-1376
E: vleroy@
hallandalebeachfl.gov

User Fee/Impact Fee Studies

City of Hollywood, FL



Background: The City of Hollywood Fire Prevention & Life Safety Division is responsible for fire inspections of existing properties and for evaluating and approving all plans of new or renovation construction in partnership with the Building Department and other related City Departments. The City of Hollywood retained Benesch (formerly Tindale Oliver) in 2013 and 2015 to update the City's fire user fees and in 2020 to update its parks impact fee and develop additional impact fees.

Knowledge

- The City's growth is primarily through redevelopment projects.
- Need to update the parks impact fee and develop impact fees for multimodal transportation, general government buildings, law enforcement and fire rescue services.

Insights

- Lack of vacant land resulting in high land values.
- Variation in needs by program area and need to demonstrate future revenues in relation to the capital needs.
- Determination of appropriate LOS to use for impact fee calculations.
- Impact of HB 337 on the adoption process.

Outcomes

- Developed impact fee schedules for each service area.
- Calculated phased fee levels in relation to HB 337 requirements.
- Presented study results and responded to questions.
- The impact fee study is in the implementation stages.

Key Issues

- City fire user fees
- Multiple impact fees
- Technical studies
- Impact of HB 337

Dates of Service

1/2020 - On-going (est. impact fee study 12/2022)

Project Cost

\$141,815

Client Reference

Mark Johnson
Project Manager
City of Hollywood
2600 Hollywood Boulevard,
Room 422
Hollywood, FL 33021
P: 954-921-3991
E: mljohnson@hollywoodfl.org

Fire, Law Enforcement and Parks Impact Fee Update

City of Lakeland, FL



Photo credit: City of Lakeland

Background: The City of Lakeland has been experiencing high population growth over the last several years, and more development is expected in the future. Benesch (formerly Tindale Oliver) was originally retained by the City in 1991 to update its **transportation impact fee**. In 2006, 2008, 2009, 2014, and 2019, the City again contracted Benesch to update several impact fee programs, including law enforcement, fire protection, and **parks and recreation**, as well as indexing studies.

Knowledge

- Lakeland has a population of 98,773 with an annual growth rate of 1.8% since 2000.
- Lakeland has one of the most progressive parks program in Florida providing a very high quality of service.
- Since 1989, when the City won an award from the Florida Chapter of the American Planning Association for its outstanding impact fee program, impact fees have been used to ensure a continuation of outstanding quality of service for its citizens.

Insights

- A higher-than-average parks and recreation impact fee resulted from the city's extensive parks inventory and high quality of service.
- The City has one of the most diverse revenue programs, including revenues from ownership of its electric utility and other unique sources.
- The City has a significant downtown development program and has developed exemptions of fees in this area.

Outcomes

- Originally provided the City with various adoption scenarios, including combinations of both phasing and indexing of impact fee schedules.
- Originally guided the City in development of master plans for fire protection and law enforcement program areas.
- Converted roadway fee to a multimodal fee, which was successfully adopted.
- Originally developed an administrative manual for the City's impact fee program and continue to assist the City in updating its policies and procedures.

Key Issues

- High population growth
- Multiple impact fees
- Diverse revenue program

Dates of Service

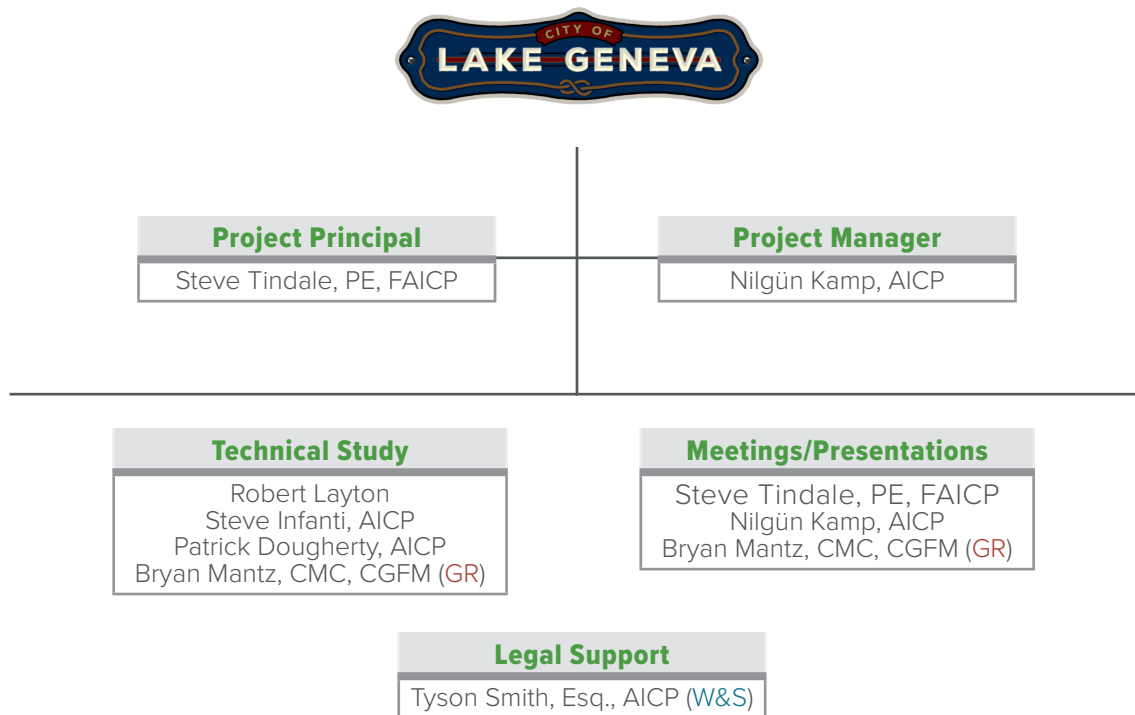
03/2019 - 06/2020 (most recent)

Project Cost

\$87,165 (most recent updates)

Client Reference

Brian Rewis
Assistant Director of
Community & Economic
Development
City of Lakeland
228 S. Massachusetts Avenue
Lakeland, FL 33801
P: 863-834-6258
E: Brian.rewis@lakelandgov.net



Subconsultant Legend

W&S White & Smith, LLC
GR GovRates



A. Nilgün Kamp, AICP

Project Manager

Ms. Kamp has been involved in public infrastructure financing for over 28 years. She has served as the project manager for approximately 300 impact fee, assessment, and user fee development and implementation studies for transportation, fire, EMS, schools, law enforcement, correctional facilities, government buildings, solid waste, libraries, and parks and recreational facilities.

Her experience also includes demographic and travel behavior analysis, demographic and population projections for funding studies, travel behavior analysis, economic and fiscal impact studies, demand components, demand analysis, and other related assessment and impact fee support activities. She is regularly invited to make presentations at industry conferences.

Project Experience

Transportation/Mobility

- Palm Beach County (2014, 2021)
- St. Lucie County (2016, 2021)
- City of Orlando (2012, 2021)
- City of Brooksville (2021)
- City of Hollywood (2020)
- Flagler County (2020)
- Manatee County (2020)
- Martin County (2020)
- Hernando County (2013, 2019)
- Indian River County (2004, 2013, 2019)
- Hillsborough County (2016, 2019)
- City of Apopka (2019)
- Sumter County (2008, 2014, 2018)
- Collier County (2005, 2008, 2010, 2013, 2018)
- City of Mount Dora (2018)
- City of Tamarac (2018)
- City of Oviedo (2005, 2013, 2018)
- City of Hallandale Beach (2018)
- Orange County (2013, 2017)
- City of Bozeman, MT (2007, 2017)
- City of Sarasota (2016)
- City of St. Cloud (2003, 2006, 2016)
- City of Palm Beach Gardens (2016)
- Village of Royal Palm Beach (2016)
- City of Tampa (2007, 2014)
- Marion County (2014)
- Brevard County (2014)
- City of Lakeland (2008, 2014)
- Charlotte County (2013)
- Osceola County (2011)
- City of North Port (2011)
- City of Haines City (2009)
- Leon County (2008)
- Panama City (2008)
- City of Helena, MT (2007, 2009)
- Lewis & Clark County, MT (2007, 2009)
- Highlands County (2006)
- City of Deltona (2006)
- City of Ft. Pierce (2006)

- Polk County (2005, 2009)
- City of Palm Coast (2004)
- City of Kissimmee (2003, 2006)
- Pasco County (2006)
- Lake County (2007)

Parks and Recreation

- Palm Beach County (2014, 2021)
- City of Brooksville (2021)
- City of Hollywood (2020)
- Village of Palm Springs (2020)
- Hernando County (2020)
- Martin County (2020)
- Flagler County (2020)
- Manatee County (2020)
- Indian River County (2004, 2013, 2019)
- Collier County (2009, 2013, 2018)
- City of Mount Dora (2018)
- City of Tamarac (2018)
- City of Hallandale Beach (2018)
- City of Oviedo (2005, 2013, 2018)
- Town of Wake Forest, NC (2017)
- Orange County (2004, 2012, 2017)
- Village of Royal Palm Beach (2017)
- City of Largo (2016)
- Brevard County (2014)
- City of Casselberry (2013)
- City of North Port (2011)
- Volusia County (2008)
- Panama City (2008)
- Lake County (2007)
- City of Kissimmee (2007)
- City of St. Pete Beach (2006, 2007)
- City of Ft. Pierce (2006)
- City of Tavares (2006)
- City of Apopka (2006)
- City of DeBary (2006)
- Highlands County (2006)
- City of Helena, MT (2007, 2009)
- Lewis & Clark County, MT (2007, 2009)
- City of Deltona (2005)



Education

MA, Economics, University of South Florida

MA, International Relations & Pacific Studies, University of California San Diego

BA, Economics, University of California San Diego

Years of Experience: 28

Registrations and Certifications

AICP - 019238

Professional Affiliations

American Planning Association (APA)

American Institute of Certified Planners (AICP)

Women's Transportation Seminar, Immediate Past President, Tampa Bay Chapter

Growth and Infrastructure Consortium, Board of Directors, Treasurer

Fire/EMS

- Palm Beach County (2014, 2021)
- City of Ocala (2018, 2021)
- City of Brooksville (2021)
- Hardee County (2021)
- Hernando County (2015, 2020)
- Seminole County (2020)
- City of Hollywood (2013, 2020)
- Charlotte County (2020)
- Lake County (2007, 2011, 2013, 2015, 2016, 2018, 2019, 2020)
- Martin County (2020)
- City of Lakeland (2006, 2009, 2014, 2019)
- Indian River County (2004, 2013, 2019)
- Manatee County (2019)
- City of Mount Dora (2019)
- North Collier Fire District (2004, 2015, 2017, 2019)
- City of Lake City (2008, 2009, 2014, 2015, 2017, 2019)
- City of Bartow (2010, 2015, 2016, 2017, 2018, 2019)
- City of Lauderdale Lakes (2018)
- City of Oviedo (2005, 2013, 2018)
- City of Hallandale Beach (2018)
- City of Bozeman, MT (2018)
- Collier County (2005, 2010, 2014, 2018)
- Columbia County (2013, 2017)
- Orange County (2005, 2013, 2017)
- City of Palm Beach Gardens (2016)
- City of Clermont (2015)
- Greater Naples Fire District (2004, 2015)
- Brevard County (2014)
- City of Casselberry (2013)
- City of North Port (2011)
- City of Palm Bay (2011)
- City of Helena, MT (2007, 2009)
- Sumter County (2009)
- Lewis & Clark County, MT (2007, 2009)
- Volusia County (2008)
- Panama City (2007-2008)
- St. Lucie County (2007)
- City of St. Pete Beach (2006, 2007)
- City of Tavares (2006)
- Highlands County (2006)
- Citrus County (2006)
- City of Plant City (2006)
- City of Deltona (2005)

Law Enforcement

- Palm Beach County (2014, 2021)
- City of Hollywood (2020)

- Village of Palm Springs (2020)
- Hernando County (2020)
- Flagler County (2020)
- Martin County (2020)
- Manatee County (2020)
- City of Lakeland (2006, 2009, 2014, 2019)
- Indian River County (2004, 2013, 2019)
- City of Mount Dora (2018)
- City of Oviedo (2005, 2013, 2018)
- City of Hallandale Beach (2018)
- Orange County (2017)
- City of Palm Beach Gardens (2016)
- Collier County (2005, 2006, 2010, 2015)
- Indian River County (2004, 2013)
- City of Casselberry (2013)
- City of North Port (2011)
- Panama City (2008)
- City of Helena, MT (2007)
- Lewis & Clark County, MT (2007)
- City of St. Pete Beach (2006, 2007)
- Highlands County (2006)
- City of Tavares (2006)
- Citrus County (2006)
- City of Plant City (2006)
- City of Fruitland Park (2005)
- City of Deltona (2005)

Schools

- Seminole County (2015, 2017, 2020, 2021)
- Palm Beach County (2014, 2021)
- Orange County (2006, 2009, 2016, 2018, 2020)
- Hillsborough County (2017, 2020)
- Broward County (2017, 2020)
- Indian River County (2013, 2019)
- Collier County (2006, 2010, 2014, 2018)
- Lake County (2015, 2018)
- Volusia County (2013, 2018)
- Hernando County (2013, 2018)
- Osceola County (2009, 2012, 2014, 2017)
- Sarasota County (2015)
- Brevard County (2014)
- Highlands County (2006)
- Citrus County (2003, 2006)

Public Libraries

- Palm Beach County (2014, 2021)
- Hernando County (2020)
- Seminole County (2020)
- Martin County (2020)
- Manatee County (2020)

- Flagler County (2020)
- City of Lakeland (2014, 2019)
- City of Mount Dora (2018)
- Brevard County (2014)
- Collier County (2004, 2006, 2010, 2014)
- Indian River County (2004, 2013)
- City of Parkland (2011)
- Lake County (2007)
- City of St. Pete Beach (2006, 2007)
- Highlands County (2006)
- Citrus County (2006)

Government Buildings

- Palm Beach County (2014, 2021)
- Town of Pembroke Park (2021)
- City of Brooksville (2021)
- City of Hollywood (2020)
- Martin County (2020)
- Flagler County (2020)
- Hernando County (2020)
- City of Tamarac (2018)
- City of Oviedo (2005, 2013, 2018)
- Village of Royal Palm Beach (2017)
- City of Palm Beach Gardens (2016)
- Collier County (2003, 2006, 2010, 2015)
- Indian River County (2004, 2013)
- City of Parkland (2011)
- City of North Port (2011)
- Highlands County (2006)
- Citrus County (2003, 2006)
- City of DeBary (2006)
- City of Ft. Pierce (2006)
- City of Deland (2004)
- City of Deltona (2004)
- City of Inverness (2004)

Correctional Facilities

- Hernando County (2020)
- Collier County (2009, 2013, 2018)
- Brevard County (2014)
- Indian River County (2004, 2013)
- Highlands County (2006)

Solid Waste/Stormwater

- Town of Pembroke Park (2021)
- Brevard County (2014)
- Indian River County (2004, 2013)
- City of North Port (2011)
- Panama City (2008)
- City of Ft. Pierce (2006)

Steve Tindale, PE, FAICP

Project Principal

Steve's primary work activities over the last 50 years have involved public funding studies and implementation of related ordinances. He has been involved in the development of special assessments/MSBUs, impact fees, and user fees for a variety of infrastructure projects, including fire/EMS, schools, parks and recreation, law enforcement, libraries, solid waste, government buildings, and transportation. Prior to his current position, he was the Public Works Director for the City of Tampa, where he was responsible for managing several departments. This experience provides him with a strong understanding of operating budgets and capital infrastructure programs.

Project Experience

Transportation/Mobility

- Palm Beach County (2014, 2021)
- St. Lucie County (2016, 2021)
- City of Orlando (2012, 2021)
- City of Brooksville (2021)
- City of Hollywood (2020)
- Flagler County (2020)
- Manatee County (2020)
- Martin County (2020)
- Hernando County (2013, 2019)
- Indian River County (2004, 2013, 2019)
- Hillsborough County (2016, 2019)
- City of Apopka (2019)
- City of Lakeland (1991, 2008, 2014, 2019)
- City of Tampa (2007, 2014, 2018)
- Sumter County (2008, 2014, 2018)
- Collier County (2005, 2008, 2010, 2013, 2018)
- City of Mount Dora (2018)
- City of Tamarac (2018)
- City of Oviedo (2005, 2013, 2018)
- City of Hallandale Beach (2018)
- Orange County (2013, 2017)
- City of Bozeman, MT (2007, 2017)
- City of Sarasota (2016)
- City of St. Cloud (2003, 2006, 2016)
- City of Palm Beach Gardens (2016)
- Village of Royal Palm Beach (2016)
- Marion County (2014)
- Brevard County (1990, 1999, 2014)
- Charlotte County (1997, 2013)
- Pasco County (2001, 2006, 2013)
- Osceola County (2011)
- City of North Port (2011)
- City of Haines City (2009)
- Leon County (2008)
- Panama City (2008)
- City of Helena, MT (2007, 2009)
- Lewis & Clark County, MT (2007, 2009)
- Highlands County (2006)
- City of Deltona (2006)
- City of Ft. Pierce (2006)
- Polk County (2005, 2009)

- City of Palm Coast (2004)
- City of Kissimmee (2003, 2006)
- Pasco County (2001, 2006, 2013)
- City of Casselberry (2013)
- Lake County (2001, 2007)
- Pinellas County (1990)
- City of Plant City (1989, 2001, 2002)

Parks and Recreation

- Palm Beach County (2014, 2021)
- City of Brooksville (2021)
- Lake County (2021)
- Hernando County (2020)
- Flagler County (2020)
- Village of Palm Springs (2020)
- City of Hollywood (2020)
- Martin County (2020)
- Manatee County (2020)

Fire/EMS

- Palm Beach County (2014, 2021)
- City of Brooksville (2021)
- Hardee County (2021)
- City of Ocala (2018, 2020, 2021)
- Hernando County (2015, 2021)
- Lake County (2007, 2011, 2013, 2015, 2016, 2017, 2018, 2019, 2020, 2021)
- Seminole County (2020)
- City of Hollywood (2013, 2020)
- Charlotte County (2020)
- Martin County (2020)
- City of Lakeland (2006, 2009, 2014, 2019)
- City of Lake City (2008, 2009, 2014, 2015, 2017, 2019)
- Indian River County (2004, 2013, 2019)
- City of Mount Dora (2019)
- City of Lauderdale Lakes (2018)
- City of Oviedo (2005, 2013, 2018)
- North Collier Fire District (2004, 2015, 2017, 2019)
- City of Bartow (2010, 2015, 2016, 2017, 2018, 2019)
- City of Hallandale Beach (2018)



Education

MS, Business Administration/
Management, University of South
Florida

BS, Engineering, University of
South Florida

Years of Experience: 50

Registrations and Certifications

Professional Engineer:
Florida PE - 16434

AICP - 14432

Professional Affiliations

College of Fellows, American
Institute of Certified Planners
(FAICP)

American Planning Association
(APA)

American Public Works
Association (APWA)

Institute of Transportation
Engineers (ITE)

Urban Traffic Engineers Council
(UTEC)

Project Principal

- City of Bozeman, MT (2018)
- Collier County (2005, 2010, 2014, 2018)
- Columbia County (2013, 2017)
- Orange County (2005, 2013, 2017)
- City of Palm Beach Gardens (2016)
- Greater Naples Fire District (2004, 2015)
- Brevard County (2014)
- City of Casselberry (2013)
- City of Palm Bay (2011)
- City of North Port (2011)
- City of Palm Bay (2011)
- City of Helena, MT (2007, 2009)
- Sumter County (2009)
- Volusia County (2008)
- Panama City (2007-2008)
- St. Lucie County (2007)
- City of St. Pete Beach (2006, 2007)
- City of Tavares (2006)
- City of Plant City (1999, 2006)

Law Enforcement

- Palm Beach County (2014, 2021)
- City of Hollywood (2020)
- Village of Palm Springs (2020)
- Hernando County (2020)
- Flagler County (2020)
- Martin County (2020)
- Manatee County (2020)
- City of Lakeland (2006, 2009, 2014, 2019)
- Indian River County (2004, 2013, 2019)
- City of Mount Dora (2018)
- City of Oviedo (2005, 2013, 2018)
- City of Hallandale Beach (2018)
- Orange County (2017)
- City of Palm Beach Gardens (2016)
- Collier County (2005, 2006, 2010, 2015)
- City of Casselberry (2013)
- Charlotte County (2013)
- City of North Port (2011)
- Panama City (2008)
- City of Bozeman, MT (2007)
- City of Helena, MT (2007)
- Lewis & Clark County, MT (2007)
- City of St. Pete Beach (2006, 2007)
- Highlands County (2006)
- City of Tavares (2006)
- Citrus County (2006)
- City of Plant City (1989, 2006)

Schools

- Palm Beach County (2014, 2021)

- Seminole County (2015, 2017, 2020, 2021)
- Orange County (2007, 2009, 2016, 2018, 2020)
- Hillsborough County (2017, 2020)
- Broward County (2017, 2020)
- Collier County (2006, 2010, 2014, 2018)
- Indian River County (2013, 2019)
- Lake County (2015, 2018)
- Volusia County (2013, 2018)
- Hernando County (2013, 2018)
- Osceola County (2009, 2012, 2014, 2017)
- Sarasota County (2015)
- Brevard County (2014)
- Pasco County (2005)

Public Library

- Palm Beach County (2014, 2021)
- Seminole County (2020)
- Martin County (2020)
- Manatee County (2020)
- Flagler County (2020)
- City of Lakeland (2014, 2019)
- City of Mount Dora (2018)
- Brevard County (2014)
- Collier County (2004, 2006, 2010, 2014)
- Indian River County (2004, 2013)
- City of Parkland (2011)
- Lake County (2007)
- Highlands County (2006)
- Citrus County (2006)
- City of St. Pete Beach (2006, 2007)

Government Buildings

- Palm Beach County (2014, 2021)
- Town of Pembroke Park (2021)
- City of Brooksville (2021)
- City of Hollywood (2020)
- Flagler County (2020)
- Martin County (2020)
- Hernando County (2020)
- City of Tamarac (2018)
- City of Oviedo (2005, 2013, 2018)
- Village of Royal Palm Beach (2017)
- City of Palm Beach Gardens (2016)
- Collier County (2003, 2006, 2010, 2015)
- Indian River County (2013)
- City of Parkland (2011)
- City of North Port (2011)
- Highlands County (2006)
- Citrus County (2003, 2006)
- City of DeBary (2006)

- City of Deland (2004)
- City of Deltona (2004)
- City of Inverness (2004)

Correctional Facilities

- Collier County (2009, 2013, 2018)
- Brevard County (1999, 2014)
- Indian River County (2013)

Solid Waste/Stormwater

- Town of Pembroke Park (2021)
- Brevard County (2014)
- Indian River County (2004, 2013)
- City of North Port (2011)
- Panama City (2008)
- City of Ft. Pierce (2006)

Robert Layton

Technical Study

Robert's primary experience is in public finance studies, including impact fee and assessment studies for fire, EMS, schools, law enforcement, correctional facilities, government buildings, transportation, solid waste, libraries, and parks & recreation facilities. His background in economics enables him to work effectively with economic/demographic variables, capital improvement programs, expenditure and revenue figures, and other financial material. He also has extensive experience with property appraiser databases and has been involved in the preparation of administrative manuals for several jurisdictions.

Project Experience

Transportation/Mobility

- City of Hollywood (2020)
- Manatee County (2020)
- Martin County (2020)
- Hernando County (2013, 2020)
- Hillsborough County (2016, 2019)
- City of Apopka (2019)
- Indian River County (2013, 2019)
- Sumter County (2008, 2014, 2018)
- Collier County (2008, 2010, 2013, 2018)
- City of Tamarac (2018)
- City of Mount Dora (2018)
- City of Hallandale Beach (2018)
- City of Bozeman, MT (2017, 2018)
- Clay County (2017)
- Orange County (2013, 2017)
- City of Sarasota (2016)
- City of St. Cloud (2016)
- St. Lucie County (2016)
- City of Palm Beach Gardens (2016)
- Palm Beach County (2015)
- City of Tampa (2009, 2014)
- Pasco County (2014)
- Brevard County (2014)
- Marion County (2014)
- Osceola County (2011, 2014)
- City of Lakeland (2014)
- Charlotte County (2013)
- City of Oviedo (2013)
- City of Casselberry (2013)
- City of Orlando (2012)
- City of North Port (2011)
- City of Haines City (2009)
- City of Helena (MT) (2007, 2009)
- Polk County (2009)
- Lewis & Clark County (MT) (2007, 2009)
- Leon County (2008)
- Panama City (2008)

Transit/Planning

- Ocala Marion TPO 2040 LRTP
- Pasco County MPO 2040 LRTP
- Collier County MPO 2040 LRTP

- Hernando/Citrus MPO 2040 LRTP
- Pinellas County MPO 2040 LRTP
- St. Lucie County 2040 LRTP
- Broward County Transit TDP
- Pasco County MPO TDP
- City of Edgewater Community Redevelopment Plan Update

Parks and Recreation

- City of Tamarac (2018)
- City of Mount Dora (2018)
- Collier County (2013)

Fire/EMS

- City of Mount Dora (2018)
- City of Bozeman, MT (2017)
- City of Lakeland (2013)
- Collier County (2013)

Law Enforcement

- City of Mount Dora (2018)

Schools

- Orange County (2013, 2018, 2020)
- Collier County (2008, 2013, 2020)
- Broward County (2017, 2020)
- Palm Beach County (2014, 2020)
- Hillsborough County (2016, 2017, 2020)
- Indian River County (2013, 2019)
- Lake County (2015, 2018)
- Hernando County (2013, 2018)
- Sarasota County (2015)
- Osceola County (2011, 2014)
- Sumter County (2008, 2014)
- Charlotte County (2013)

Public Libraries

- City of Mount Dora (2018)

Government Buildings

- City of Tamarac (2018)

Correctional Facilities

- Collier County (2013)



Education

BA, Economics/Business Administration, University of Florida

Years of Experience: 14

Professional Affiliations

American Planning Association (APA)

Other

- Orange County Fiscal Sustainability Study (2015)
- City of Clermont User Fees (2015)
- City of Bartow Financial Services (2014)
- Orange County Alternative Road Impact Fee Studies (2007-2010)
- Hillsborough MPO Alternative Funding Study (2011)
- Osceola County Transportation Funding Study (2011)
- Collier County Fair Share Funding (2009)

Patrick Dougherty, AICP

Technical Study

Patrick has a background in human geography, geographic information systems, spatial analysis, and data management, providing expertise in visualizing and analyzing data for a wide array of projects. He has experience and expertise in community planning and design and public finance projects, as well as various other transportation-related projects.

Project Experience

Transportation/Mobility

- Public Finance Planning
- Collier County (Ongoing)
- City of Sarasota (Ongoing)
- Collier County (2018-Ongoing)
- Martin County (2020)
- Manatee County (2020)
- Flagler County(2020)
- City of Hollywood (2020)
- Orange County (2017, 2020)
- Hillsborough County Schools (2017, 2020)
- Broward County Schools (2018, 2020)
- City of Tampa (2019)
- Hillsborough County (2018)
- City of Hallandale Beach (2018)
- City of Palm Beach Gardens (2016)
- Sarasota County Schools (2015)
- North Collier Fire District (2015)

Public Finance Planning

- Collier County (Ongoing)
- City of Sarasota (Ongoing)
- Collier County (2018-Ongoing)
- Martin County (2020)
- Manatee County (2020)
- Flagler County(2020)
- City of Hollywood (2020)
- Orange County (2017, 2020)
- Hillsborough County Schools (2017, 2020)
- Broward County Schools (2018, 2020)
- City of Tampa (2019)
- Hillsborough County (2018)
- City of Hallandale Beach (2018)
- City of Palm Beach Gardens (2016)
- Sarasota County Schools (2015)
- North Collier Fire District (2015)

Community/CRA Planning

- Bayshore CRA (Collier County) (Ongoing)
- Ft. Walton Beach CRA (2017-2018)
- Port St. Lucie Neighborhood Plans (2014-2018)
- Ft. Lauderdale Uptown Village LUPA and Form Based Code (2016-2017)
- Longboat Key Town Center Master Plan and Overlay (2014-2015)
- Lakeland East Main Street Economic Development Strategic Action Plan (2014-2015)



Education

MA, Urban and Regional Planning, The University of South Florida

BS, Human Geography/GIS, The Pennsylvania State University

Years of Experience: 6

Registrations and Certifications

AICP - 31949

Professional Affiliations

American Planning Association (APA)

American Institute of Certified Planners (AICP)

American Association of Geographers (AAG)

Steve Infanti, AICP

Technical Study

Steve is a certified planning professional with experience in transportation planning and GIS applications, including travel demand modeling using Cube Voyager models and mapping, geodatabase design and geospatial analysis using ESRI ArcGIS. He has conducted numerous traffic impact studies, general traffic analyses, freight corridor screenings, crash data analyses and other similar projects.

Project Experience

Transportation/Mobility Impact Fee Studies

- City of Hollywood (2020)
- Flagler County (2020)
- Martin County (2020)
- Manatee County (2020)
- Hernando County (2013, 2019)
- Collier County (2010, 2013, 2018)
- City of Apopka (2019)
- Orange County (2013, 2017)
- Pasco County (2015)
- City of Tampa (2014)
- City of Lakeland (2014)
- Indian River County (2013)

Transportation Planning/Mobility Studies

- Pasco County Congestion Management Process (CMP) (2020)
- FDOT District 7 Intermodal Center Studies for University Area and Wesley Chapel (2017-Ongoing)
- City of Sarasota Parking Study - The Bay Project and Rosemary District (2019)
- Sarasota County Dove

Corridors/Special Transportation Studies

- Broward MPO SR 7 Multimodal Corridor Study (2016)
- Pasco County Ridge Road Extension Analysis (2015)
- FDOT District 5 Farmton DRI Technical Review (2014)

Traffic Studies

- City of Sarasota 4th Street Rezone Traffic Study (2021)
- City of Sarasota Luxe on Tenth Traffic Study (2020-2021)
- City of Sarasota Ringling Plaza East Traffic Study (2020)
- City of Sarasota First Home Bank Traffic Study (2020)
- FDOT District 7 Bayshore Boulevard Analysis (2020-2021)

- City of Sarasota Auteur Traffic Study (2018+2019)
- FDOT District 7 Van Dyke Road PD&E Traffic (2018)

L RTPs

- Charlotte County MPO 2045 Long Range Transportation Plan (20212)
- Pasco County MPO 2045 Long Range Transportation Plan (2018-2020)
- Pasco County MPO Buildout Model Development and Corridor Preservation Update (2016-2020)
- Collier County MPO 2040 Long Range Transportation Plan Amendment (2018)
- Hernando/Citrus MPO 2040 Long Range Transportation Plan (2015)
- St. Lucie TPO 2040 Long Range Transportation Plan (2014)

GEC

- City of Sarasota General Engineering Consultant (Ongoing)
- City of Tampa General Engineering Consultant (1999-Present)

Bike Ped/Complete Streets

- Hernando/Citrus MPO Good Neighbor Trail Alternatives Analysis (2015)
- City of Sarasota Citywide Mobility Plan (2015)

Land Use

- Collier County Town Conversion Concept (2020-2021)



Education

Graduate Certificate, GIS Applications Specialist, Sault College, ON

BA, Geography, Laurentian University

Years of Experience: 19

Registrations and Certifications

AICP - 022648

Professional Affiliations

American Planning Association (APA)

American Institute of Certified Planners (AICP)

Florida Statewide Modeling Taskforce

Tampa Bay Transportation Applications Group



E. Tyson Smith, Esq., AICP

White & Smith Planning and Law Group

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Charleston, South Carolina 29401

(843) 937-0201

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Role: Impact Fee Analysis Support

WHITE &
SMITH, LLC
PLANNING AND
LAW GROUP

Tyson Smith has been working in local government law and land use planning since 1992, first, as an in-house planner and, since 2000, as a planning consultant and attorney. Mr. Smith has served over fifty jurisdictions around the country on matters related to impact fees and other public facility tools, including concurrency/APF, tax increment financing, development agreements, and exactions. Mr. Smith is the former chairman of the board for the Growth & Infrastructure Consortium. Mr. Smith also is certified mediator (SC) and holds law licenses in Florida and South Carolina.

RECENT IMPACT FEE CLIENTS

Florida: Apopka, Aventura, Casselberry, Citrus County, Brevard County, Collier County, Coral Springs, Deltona, Escambia County, Flagler County, Ft. Pierce, Hernando County, Hillsborough County, Indian River County, Inverness, Kissimmee, Lakeland, Manatee County, Marion County, Orange County, Orlando, Osceola County, Oviedo, Palm Beach County, Palm Coast, Panama City, Pasco County, Sarasota, Sarasota County, St. Johns County, St. Lucie County, and Tavares.

Nationwide: Washoe County (Reno, NV), Nye County (NV), Missoula (MT), Bozeman (MT), Georgetown County (SC), Aiken County (SC), Anderson County (SC), Cheyenne (WY), Helena (MT), Queen Anne's County (MD), Sunbury (OH), Delaware (OH), Fairfield (OH), Garden City (GA), Cary (NC), Salt River Pima Indian Community, Avondale (AZ), Flagstaff (AZ), Queen Creek (AZ), Maricopa County (AZ), Goodyear (AZ), Yuma (AZ).

EDUCATION BACKGROUND

- > Juris Doctor, University of Florida (2000)
- > Master of Arts (Urban and Regional Planning), University of Florida (1995)
- > Bachelor of Arts (Economics), University of North Carolina at Chapel Hill (1991)

EXPERT WITNESS

For Monroe County, *Guitierrez v. Florida Department of Community Affairs and Monroe County*, DCA 07-OR-263; June 2008.

AFFILIATIONS

- > **Member**, Growth and Infrastructure Consortium, Board of Directors
- > **Member**, Mediation and Meeting Center of Charleston
- > **Member**, American Planning Association
- > **Member**, Institute of Municipal Lawyers Association

LICENSES AND CERTIFICATIONS

- > **Member**, American Institute of Certified Planners**Certified**, Civil Court Mediator (SC)
- > **Member**, South Carolina Bar
- > **Member**, Florida Bar
- > **Certified**, Family Court Mediator (SC)

PROFESSIONAL CERTIFICATIONS:

- **CMC – Certified Management Consultant, No. 12237146**
- **CGFM – Certified Government Financial Manager, No. 15636**
- **Series 50-Qualified Municipal Advisor Representative**

EDUCATION:

- **MBA with Honors, Finance, Rollins College, 1999**
- **Awarded Merit Scholarship**
- **B.S., Economics, University of Pennsylvania, Wharton School of Business, 1996**
- **B.A.S., Management and Technology, University of Pennsylvania, School of Engineering and Applied Science, 1996**

PROFESSIONAL AFFILIATIONS:

- **American Water Works Association (AWWA)**
- **Active Member of National Rates and Charges Committee**
- **Association of Government Accountants (AGA)**
- **Government Finance Officers Association (GFOA)**
- **Institute of Management Consultants USA (IMC-USA)**
- **Water Environment Federation (WEF)**
- **Active Member of National Utility Management Committee**

PROFESSIONAL HONORS:

- **Two-Time National Best Paper Award: AWWA Management and Leadership Division (2012 and 2013)**



BRYAN A. MANTZ, CMC, CGFM PRESIDENT

Profile

Mr. Mantz serves as the President of GovRates, a utility, financial, rate, and management consulting firm that primarily serves governments. He has over 25 years of financial and accounting experience, most of which have been spent as a rate and financial consultant to local governments. He has successfully completed hundreds of rate and financial projects for local government entities. Mr. Mantz specializes in strategic and business planning; forecasting; rate and regulatory matters; organizational and performance benchmarking / improvement; and project financing. He has served as an expert witness in rate cases.

As a certified management consultant (CMC), Mr. Mantz has a long history of delivering results and excellent performance based on client testimonials, references, and repeat business. The CMC certification is awarded by the Institute of Management Consultants to select consultants who have met global standards for competence, ethics, and results, and is recognized by the insurance industry as reducing risk.

Mr. Mantz is also a certified government financial manager (CGFM). The CGFM is a professional certification awarded by the Association of Government Accountants (AGA) to recognize the unique skills and specialized knowledge required of today's government financial managers.

GovRates is registered as a municipal advisor with the Securities and Exchange Commission (SEC), and the Municipal Securities Rulemaking Board (MSRB).



BRYAN A. MANTZ, CMC, CGFM

PRESIDENT

Profile (Continued)

Mr. Mantz is a Series 50-qualified municipal advisor representative. As such, he can legally provide advice and recommendations on the structure, timing, and terms of various financing options available to local governments.

A recognized expert in rate and financial issues, Mr. Mantz has been published in the *Journal AWWA*, the *Journal of Government Financial Management*, *Government Finance Review*, and the *Florida Water Resources Journal*, and his publications have been translated into other languages and used in university settings. He has been a coauthor or contributing author of several American Water Works Association (AWWA) manuals of practice, including *M1: Principles of Water Rates, Fees, and Charges*; *M29: Water Utility Capital Financing*; *M52: Water Conservation Programs – A Planning Manual*; and *M54: Developing Rates for Small Systems*. Mr. Mantz has served as a technical reviewer for AWWA's *M5: Water Utility Management* as well as the *Manual of Practice (MOP) 27: Financing and Charges for Wastewater Systems* published by the Water Environment Federation (WEF). He has also served as a peer reviewer of multiple articles submitted to the *Journal AWWA*.

Currently, Mr. Mantz is the Co-Chair of the Publications Committee that is a joint effort of the AWWA's national Rates and Charges and Finance, Accounting, and Management Controls Committees. In this position, he manages the development of rate-related publications outside of manuals of practice — articles, white papers, policy papers, standards, etc.

Mr. Mantz is the recipient of both the 2012 and the 2013 national AWWA Management and Leadership Division Best Paper Award. He is frequently invited to be a speaker at national and state conferences. Mr. Mantz is an active member of the AWWA national Rates and Charges Committee, the AWWA national Financial and Management Controls Committee, the AWWA national Strategic Management Practices Committee, and the WEF national Utility Management Committee, and he has also served as a member of the AWWA national Water and Wastewater Rate Survey Advisory Committee.



REFERENCE 1

Vanessa J. Leroy, Director
 City of Hallandale Beach Community
 Enhancement & Sustainable Dev. Dept.
 P: 954-457-1376
 E: vleroy@hallandalebeachfl.gov

**REFERENCE 2**

Mark Johnson, Project Manager
 City of Hollywood, FL
 P: 954-921-3991
 E: mljohnson@hollywoodfl.org

**REFERENCE 3**

Brian Rewis, Assistant Director of
 Community & Economic Development
 City of Lakeland, FL
 P: 863-834-6258
 E: brian.rewis@lakelandgov.net

**REFERENCE 4**

Amy Patterson, Deputy County
 Manager
 Collier County, FL
 P: 239-403-2369
 E: amypatterson@colliergov.net

**REFERENCE 5**

Teresa Correa, Ph.D., AICP,
 Development Services Director
 City of Oviedo
 P: 407-971-5751
 E: tcorrea@cityofoviedo.net



City of Lake Geneva // Public Facility Needs Assessment and Impact Fee Study

Section 3 // Itemized Estimate of Costs

City of Lake Geneva Impact Fee Study
Budget Summary

TASK	DETAILED TASKS/SUBTASKS	PROFESSIONAL FEES
Update of the Existing Impact Fees	Tasks 1, 2, 4 and 5 (4 meetings out of 5)	\$74,515
Feasibility Analysis	Tasks 3.A and 5 (1 meeting)	\$15,880
Additional Fees per Impact Fee:	Task 3B (Transportation) & Task 3I	\$20,841
	Task 3C (Fire Rescue) & Task 3I	\$17,602
	Task 3D (EMS) & Task 3I	\$17,602
	Task 3E (Law Enforcement) & Task 3I	\$17,412
	Task 3F (Libraries) & Task 3I	\$16,581
	Task 3G (Solid Waste) & Task 3I	\$17,121
	Task 3H (Stormwater) & Task 3I	\$14,731

City of Lake Geneva Impact Fee Study
Budget Detail

Sub Task #	Subtask Description	Project Director	Project Manager	Legal Attorney	Senior Engineer/Planner	Planner/Engineer	Admin/Clerical	Total Task Hours	Burdened Cost/Task
		\$195.00	\$175.00	\$225.00	\$135.00	\$80.00	\$70.00		
TASK 1	BACKGROUND & METHODOLOGY REVIEW	4.0	7.0	12.0	6.0	3.0	1.0	33.0	\$5,825
1.1	Send Data Request Memorandum	1.0	2.0		1.0		1.0	5.0	\$750
1.2	Review Background Materials	3.0	5.0	12.0	5.0	3.0		28.0	\$5,075
TASK 2	IMPACT FEE TECHNICAL ANALYSIS	39.0	82.0	24.0	128.0	109.0	4.0	386.0	\$53,635
2.A	UPDATE PARKS & RECREATION IMPACT FEE	12.0	26.0	0.0	48.0	31.0	1.0	118.0	\$15,920
2.A1	Inventory	2.0	3.0		9.0	5.0	1.0	20.0	\$2,600
2.A2	Future Growth Projections/LOS Analysis	2.0	5.0		9.0	7.0		23.0	\$3,040
2.A3	Demand Component and Land Uses	2.0	5.0		7.0	5.0		19.0	\$2,610
2.A4	Cost Component	2.0	5.0		8.0	3.0		18.0	\$2,585
2.A5	Credit Component	2.0	5.0		8.0	6.0		21.0	\$2,825
2.A6	Calculated Fee Schedule & Revenue Projections	2.0	3.0		7.0	5.0		17.0	\$2,260

Budget Detail (cont.)

Sub Task #	Subtask Description	Project Director	Project Manager	Legal Attorney	Senior Engineer/Planner	Planner/Engineer	Admin/Clerical	Total Task Hours	Burdened Cost/Task
		\$195.00	\$175.00	\$225.00	\$135.00	\$80.00	\$70.00		
2.B	UPDATE WATER & WASTEWATER IMPACT FEES	20.0	38.0	0.0	49.0	53.0	1.0	161.0	\$21,475
2.B1	Inventory	4.0	5.0		6.0	6.0	1.0	22.0	\$3,015
2.B2	Future Growth Projections/LOS Analysis	4.0	6.0		10.0	8.0		28.0	\$3,820
2.B3	Demand Component and Land Uses	4.0	6.0		9.0	12.0		31.0	\$4,005
2.B4	Cost Component	4.0	8.0		8.0	9.0		29.0	\$3,980
2.B5	Credit Component	3.0	6.0		8.0	8.0		25.0	\$3,355
2.B6	Calculated Fee Schedule & Revenue Projections	1.0	7.0		8.0	10.0		26.0	\$3,300
2.C	IMPACT ON AFFORDABLE HOUSING	2.0	6.0	0.0	15.0	12.0	1.0	36.0	\$4,495
2.C1	Review of Impact on Affordable/Low Cost Housing	2.0	6.0		15.0	12.0	1.0	36.0	\$4,495
2.D	TECHNICAL REPORT	5.0	12.0	24.0	16.0	13.0	1.0	71.0	\$11,745
2.D1	Draft Technical Report	3.0	8.0	16.0	12.0	8.0	1.0	48.0	\$7,915
2.D2	Final Technical Report	2.0	4.0	8.0	4.0	5.0		23.0	\$3,830
TASK 3	REVIEW OF ADDITIONAL IMPACT FEES	101.0	214.0	0.0	354.0	378.0	9.0	1,056.0	\$135,805
3.A	IDENTIFICATION OF ADDITIONAL SERVICE AREAS	15.0	26.0	0.0	30.0	29.0	1.0	101.0	\$13,915
3.A1	Review of Eligible Impact Fee Infrastructure	14.0	21.0		21.0	22.0	1.0	79.0	\$11,070
3.A2	Summary Memorandum	1.0	5.0		9.0	7.0		22.0	\$2,845
3.B	DEVELOP TRANSPORTATION IMPACT FEE	12.0	26.0	0.0	61.0	56.0	1.0	156.0	\$19,675
3.B1	Inventory	2.0	6.0		12.0	9.0	1.0	30.0	\$3,850
3.B2	Future Growth Projections/LOS Analysis	2.0	4.0		10.0	9.0		25.0	\$3,160
3.B3	Demand Component and Land Uses	2.0	4.0		12.0	8.0		26.0	\$3,350
3.B4	Cost Component	2.0	5.0		11.0	11.0		29.0	\$3,630
3.B5	Credit Component	2.0	4.0		9.0	12.0		27.0	\$3,265
3.B6	Calculated Fee Schedule & Revenue Projections	2.0	3.0		7.0	7.0		19.0	\$2,420

Budget Detail (cont.)

Sub Task #	Subtask Description	Project Director	Project Manager	Legal Attorney	Senior Engineer/Planner	Planner/Engineer	Admin/Clerical	Total Task Hours	Burdened Cost/Task
		\$195.00	\$175.00	\$225.00	\$135.00	\$80.00	\$70.00		
3.C	DEVELOP FIRE RESCUE IMPACT FEE	11.0	26.0	0.0	42.0	50.0	1.0	130.0	\$16,435
3.C1	Inventory	2.0	4.0		5.0	7.0	1.0	19.0	\$2,395
3.C2	Future Growth Projections/LOS Analysis	2.0	4.0		8.0	9.0		23.0	\$2,890
3.C3	Demand Component and Land Uses	2.0	4.0		8.0	11.0		25.0	\$3,050
3.C4	Cost Component	2.0	5.0		8.0	9.0		24.0	\$3,065
3.C5	Credit Component	2.0	3.0		6.0	8.0		19.0	\$2,365
3.C6	Calculated Fee Schedule & Revenue Projections	1.0	6.0		7.0	6.0		20.0	\$2,670
3.D	DEVELOP EMS IMPACT FEE	11.0	26.0	0.0	42.0	50.0	1.0	130.0	\$16,435
3.D1	Inventory	2.0	4.0		5.0	7.0	1.0	19.0	\$2,395
3.D2	Future Growth Projections/LOS Analysis	2.0	4.0		8.0	9.0		23.0	\$2,890
3.D3	Demand Component and Land Uses	2.0	4.0		8.0	11.0		25.0	\$3,050
3.D4	Cost Component	2.0	5.0		8.0	9.0		24.0	\$3,065
3.D5	Credit Component	2.0	3.0		6.0	8.0		19.0	\$2,365
3.D6	Calculated Fee Schedule & Revenue Projections	1.0	6.0		7.0	6.0		20.0	\$2,670
3.E	DEVELOP LAW ENFORCEMENT IMPACT FEE	11.0	26.0	0.0	40.0	51.0	1.0	129.0	\$16,245
3.E1	Inventory	2.0	4.0		5.0	7.0	1.0	19.0	\$2,395
3.E2	Future Growth Projections/LOS Analysis	2.0	4.0		7.0	9.0		22.0	\$2,755
3.E3	Demand Component and Land Uses	2.0	4.0		7.0	11.0		24.0	\$2,915
3.E4	Cost Component	2.0	5.0		7.0	9.0		23.0	\$2,930
3.E5	Credit Component	2.0	3.0		6.0	8.0		19.0	\$2,365
3.E6	Calculated Fee Schedule & Revenue Projections	1.0	6.0		8.0	7.0		22.0	\$2,885
3.F	DEVELOP LIBRARY IMPACT FEE	11.0	24.0	0.0	40.0	45.0	1.0	121.0	\$15,415
3.F1	Inventory	2.0	3.0		5.0	6.0	1.0	17.0	\$2,140
3.F2	Future Growth Projections/LOS Analysis	2.0	4.0		7.0	8.0		21.0	\$2,675
3.F3	Demand Component and Land Uses	2.0	3.0		7.0	10.0		22.0	\$2,660
3.F4	Cost Component	2.0	5.0		7.0	8.0		22.0	\$2,850
3.F5	Credit Component	2.0	3.0		6.0	7.0		18.0	\$2,285
3.F6	Calculated Fee Schedule & Revenue Projections	1.0	6.0		8.0	6.0		21.0	\$2,805

Budget Detail (cont.)

Sub Task #	Subtask Description	Project Director	Project Manager	Legal Attorney	Senior Engineer/Planner	Planner/Engineer	Admin/Clerical	Total Task Hours	Burdened Cost/Task
		\$195.00	\$175.00	\$225.00	\$135.00	\$80.00	\$70.00		
3.G	DEVELOP SOLID WASTE IMPACT FEE	11.0	24.0	0.0	44.0	45.0	1.0	125.0	\$15,955
3.G1	Inventory	2.0	3.0		5.0	6.0	1.0	17.0	\$2,140
3.G2	Future Growth Projections/LOS Analysis	2.0	4.0		7.0	8.0		21.0	\$2,675
3.G3	Demand Component and Land Uses	2.0	3.0		11.0	10.0		26.0	\$3,200
3.G4	Cost Component	2.0	5.0		7.0	8.0		22.0	\$2,850
3.G5	Credit Component	2.0	3.0		6.0	7.0		18.0	\$2,285
3.G6	Calculated Fee Schedule & Revenue Projections	1.0	6.0		8.0	6.0		21.0	\$2,805
3.H	DEVELOP STORMWATER IMPACT FEE	11.0	24.0	0.0	34.0	32.0	1.0	102.0	\$13,565
3.H1	Inventory	2.0	3.0		4.0	5.0	1.0	15.0	\$1,925
3.H2	Future Growth Projections/LOS Analysis	2.0	4.0		6.0	5.0		17.0	\$2,300
3.H3	Demand Component and Land Uses	2.0	3.0		7.0	6.0		18.0	\$2,340
3.H4	Cost Component	2.0	5.0		6.0	6.0		19.0	\$2,555
3.H5	Credit Component	2.0	3.0		5.0	6.0		16.0	\$2,070
3.H6	Calculated Fee Schedule & Revenue Projections	1.0	6.0		6.0	4.0		17.0	\$2,375
3.I	TECHNICAL REPORT FOR NEW FEE AREAS	8.0	12.0	0.0	21.0	20.0	1.0	62.0	\$8,165
3.I1	Draft Technical Report	5.0	8.0		17.0	15.0	1.0	46.0	\$5,940
3.I2	Final Technical Report	3.0	4.0		4.0	5.0		16.0	\$2,225
TASK 4	ORDINANCE ASSISTANCE	3.0	3.0	24.0	3.0	0.0	1.0	34.0	\$6,985
	Prepare Revisions to the Existing Ordinance for Existing Fees	3.0	3.0	24.0	3.0		1.0	34.0	\$6,985
TASK 5	MEETINGS & PRESENTATIONS	19.0	19.0	0.0	17.0	8.0	1.0	64.0	\$10,035
	Kick-off Meeting (Virtual)	3.0	3.0		3.0		1.0	10.0	\$1,585
	Draft Report Review Meeting (Virtual)	4.0	4.0		4.0	2.0		14.0	\$2,180
	City Councils Meetings/Workshops (2 Virtual)	8.0	8.0		6.0	2.0		24.0	\$3,930
	Public Hearing (Virtual)	4.0	4.0		4.0	4.0		16.0	\$2,340
	TOTAL PROJECT BUDGET	166.0	325.0	60.0	508.0	498.0	16.0	1,573	\$212,285

City of Lake Geneva // Public Facility Needs Assessment and Impact Fee Study

Section 4 // Schedule of Completion

TASK DESCRIPTION	SCHEDULE
Receipt of Notice to Proceed	February 4, 2022
Submittal of the Data Needs Memo	February 9, 2022
Kick-off Meeting (Virtual)	Week of February 14, 2022
Receipt of requested data	March 9, 2022
Technical Calculations	March - November, 2022
Submittal of Memorandum on Need for Additional Fees	April 21, 2022
City Council Meeting to Review Need for Additional Fees	May, 2022
Submittal of Draft Technical Report on Existing Fees	May 26, 2022
Draft Report Review Meeting (Existing Fees)	Week of May 30, 2022
City Council Workshop on Update of Existing Fees	June, 2022
Submittal of Final Technical Report on Existing Fees	Two weeks after receipt of all comments
Impact Fee Calculations for Additional Fees & Implementation Process	TBD based on number of fees

City of Lake Geneva // Public Facility Needs Assessment and Impact Fee Study

Section 5 // Appendix



CONSULTING SERVICES AGREEMENT

CLIENT Address _____ _____ _____ Telephone _____ Client Contact _____ Client Job No. _____	Project Name _____ _____ Project Location _____ _____ Consultant PM _____ Consultant Job No. _____
--	---

This Agreement is made by and between _____, hereinafter called "Client," and Alfred Benesch & Company, hereinafter called "Consultant", for professional consulting services as specified herein. Consultant agrees to provide Client with requested consulting services more specifically described as follows (or shown in Attachment A):

The General Conditions and the following Attachments are hereby made a part of the Agreement:

- ☐ Attachment A: Scope of Services and Fee Estimate
☐ Attachment B: Schedule of Unit Rates
☐ Attachment C: _____
 or
☐ Exhibit A: Work Authorizations specifying Method of Payment, Scope, and Fee

By signing this Agreement, Client acknowledges that it has read and fully understands this Agreement and all attachments thereto. Client further agrees to pay Consultant for services described herein upon receipt of invoice by Client for the Consultant's estimated fee as described below:

- ☐ By Lump Sum: \$ _____.
☐ By Time and Materials: \$ _____.
☐ By Other Payment Method (See Attachment ____): \$ _____.
☐ As shown on serially numbered Work Authorizations Using Exhibit A

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement:

CLIENT

ALFRED BENESCH & COMPANY

BY: _____ BY: _____
 AUTHORIZED REPRESENTATIVE AUTHORIZED REPRESENTATIVE

PRINT NAME: _____ PRINT NAME: _____

TITLE: _____ TITLE: _____

DATE: _____, 20____ DATE: _____, 20____

BENESCH OFFICE: _____

ADDRESS: _____

PLEASE SIGN AND RETURN ONE COPY TO ALFRED BENESCH & COMPANY (ADDRESS ABOVE).



GENERAL TERMS AND CONDITIONS

SECTION 1 – Services by Consultant

1.1 General

Consultant shall provide services under this Agreement only upon request of the Client, and only to the extent defined and required by the Client.

Attachments to this Agreement are as identified on the signature page to this Agreement or using serially numbered Work Authorizations, and with these General Terms and Conditions, are all attached hereto, incorporated into and made a part of this Agreement.

1.2 Scope of Services and Fees

The services to be performed by Consultant and the associated fee are attached hereto and made a part of this Agreement or by using serially numbered Work Authorizations, all as identified on the signature page to this Agreement, and shall be performed by the Consultant in accordance with the Client's requirements. The Scope of Services and Fee Estimate (Attachment A) is valid for sixty (60) days, after which Consultant reserves the right to revise the Scope or Fee Estimate in the event Client has not executed the Agreement.

1.3 Additional Services

The Consultant shall provide services in addition to those described in Exhibit A only upon written request of the Client. Consultant shall be compensated for all authorized additional services only on the basis agreed upon in writing at the time such services are authorized.

SECTION 2 – Payments to Consultant

2.1 Invoices

2.1.1 Invoices shall be submitted on a monthly basis and indicate the percent complete of each task and resulting amount billed. Client's payment of each such invoice shall be within thirty (30) days of receipt of Consultant's invoice. Interest at a rate of 1.5% per month, or the maximum allowed by law, will be charged on all past due amounts starting thirty (30) days after date of invoice. Payments will first be credited to interest and then to principal.

2.1.2 In the event of a disputed or contested invoice, Client must provide written notice to Consultant within ten (10) days of the date of any invoice, otherwise the invoice will be considered to be correct. In the event Client timely submits in writing a dispute on a particular invoice, only that portion so contested will be withheld from payment and the Client will pay the undisputed portion. No interest will accrue on any reasonably contested portion of the invoice until mutually resolved.

2.1.3 If Client fails to make payment in full to Consultant of amounts owed pursuant to this Section 2 within forty-five (45) days of the date of the invoice, Consultant may, after giving seven (7) days' written notice to Client, suspend services under this Agreement until paid in full, including interest. Consultant shall have no liability

to Client for delays or damages caused by such suspension of services. Client agrees to pay all costs of collection, including reasonable attorney's fees, incurred by Consultant as a result of Client's failure to make payments in accordance with this Agreement. No final plans, documents or reports will be released for any purpose until Consultant has been paid in full.

SECTION 3 - Term of Agreement

3.1 Term

Consultant's obligations to perform under this Agreement shall extend from the date of execution until terminated by either party.

3.2 Abandonment of Work

Client shall have the absolute right to abandon any work requested hereunder or to change the general scope of the work at any time, and such action on its part shall in no event be deemed a breach of contract

3.3 Termination of Agreement

3.3.1 Termination with Cause

The obligation to provide further services under this Agreement may be terminated with cause by either party by written notice stating the basis for the termination and providing 7 days to cure. The termination will be effective seven (7) days after delivery of written notice thereof if the basis for the termination has not been cured. In the event of termination by Consultant caused by failure of the Client to perform in accordance with the terms of this Agreement, Client shall pay for all services performed prior to the effective date of the termination, including all project termination expenses, collection fees and legal expenses. Consultant shall prepare a progress report, including information as to all the services performed by Consultant and the status of the services as of the date of the termination, and provide information and documents developed under the terms of this Agreement to the Client upon receipt of final payment. In the event of termination by the Client caused by failure by Consultant to perform in accordance with the terms of this Agreement, Consultant shall prepare a progress report, including information as to all the services performed by Consultant and the status of the services as of the date of the termination and provide information and documents developed under the terms of this Agreement to the Client. Upon receipt of all other information and documents, Client shall pay Consultant for services performed prior to the effective date of the termination.

3.3.2 Termination without Cause

Either party may, at its sole discretion, terminate this Agreement without cause at any time. In the event of such termination, the terminating party will promptly notify and confirm the termination in writing to the other party. The termination will be effective seven (7) days after delivery of written notice thereof. Upon termination, Consultant shall prepare a progress report, including information as to all the services performed by Consultant and the status of the

services as of the date of the termination, and provide information and documents developed under the terms of this Agreement to the Client upon receipt of final payment.

3.4 Payment for Work Upon Abandonment or Agreement Termination

If Client abandons requested work or terminates this Agreement, Consultant shall be paid on the basis of work completed to the date of abandonment or effective date of termination. Consultant shall perform no activities other than reasonable wrap-up activities after receipt of notice of abandonment or termination. Payment for the work shall be as established under Section II.

SECTION 4 - General Considerations

4.1 Assignment and Responsibility for Personnel

4.1.1 The assignment of personnel and all phases of the undertaking of the services which Consultant shall provide hereunder shall be subject to the oversight and general guidance of Client.

4.1.2 While upon the premises of Client or property under its control, all employees, agents, and subconsultants of Consultant shall be subject to Client's rules and regulations respecting its property and the conduct of its employees thereon.

4.1.3 However, it is understood and agreed that in the performance of the work and obligations hereunder, Consultant shall be and remain an independent Consultant and that the employees, agents or subconsultants of Consultant shall not be considered employees of or subject to the direction and control of Client. Consultant shall be responsible for the supervision and performance of all subconsultants which are to perform hereunder.

4.2 Insurance

Consultant shall furnish Client a certificate of insurance upon request showing amounts and types of insurance carried by Consultant, which certificate shall contain a commitment by the Insurance Company that during the time any work is being performed by Consultant under this Agreement it will give Client notice of cancellation or non-renewal of the insurance coverage shown on such certificates in accordance with policy provisions. Consultant will include the Client as additional insured on all Consultant's policies with the exception of the Workers' Compensation and Professional Liability.

4.3 Successors and Assigns

4.3.1 Client and Consultant each binds itself and its partners, successors, executors, administrators, assigns, and legal representatives to the other party to this Agreement and to the partners, successors, executors, administrators, assigns, and legal representatives of such other party, in respect to all covenants, agreements, and obligations of this Agreement.

4.3.2 Neither Consultant nor Client shall assign or transfer any rights under or interest in (including, but without limitation, moneys that may become due or moneys that are due) this Agreement without the written consent of the other party, except as stated in paragraph 4.3.1 and except to the extent that the effect of this limitation may be restricted by

law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent Consultant from employing such independent consultants, associates, and subconsultants as it may deem appropriate to assist in the performance of services hereunder.

4.3.3 Nothing herein shall be construed to give any rights or benefits hereunder to any one other than Client and Consultant except as otherwise provided herein.

4.4 Compliance with Law

4.4.1 Consultant shall exercise the professional standard of care to comply with, and cause its subconsultants to comply with, applicable Federal, state, and local laws, orders, rules, and regulations in effect at the time services are rendered, and relating to the performance of the services Consultant is to perform under this Agreement. If the Scope of Services requires Consultant to prepare an application for a permit, Consultant does not represent or warrant that said permit or approval will be issued by any governmental body.

4.4.2 Neither the Consultant nor the Consultant's agents or employees shall discriminate against any employee or applicant for employment to be employed in the performance of this Agreement with respect to hiring, tenure, terms, conditions, or privileges of employment, because of race, color, religion, sex, or national origin.

4.4.3 Immigration Affidavit Certification. Statutes and executive orders require employers to abide by the immigration laws of the United States and to employ only individuals who are eligible to work in the United States. Consultant certifies that it agrees to use the E-Verify Program, operated by the Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) to verify that all persons it hires during the term of this Agreement are legally present and authorized to work in the United States. Consultant further acknowledges that failure to comply with the laws referenced herein shall constitute a breach of agreement and the Client and/or Consultant shall have the discretion to unilaterally terminate said agreement immediately.

4.4.4 During the term of this Agreement, the Consultant shall comply with the Florida Public Records Law, to the extent such law is applicable to the Consultant.

4.5 Ownership and Reuse of Documents

4.5.1 All drawings, specifications, test reports, and other materials and work products which have been prepared or furnished by Client prior to this Agreement shall remain Client's property. Consultant shall be permitted to rely on Client furnished documents and Client shall make available to Consultant copies of these materials as necessary for the Consultant to perform the services requested hereunder.

4.5.2 All drawings, specifications, test reports, and other materials and work products, including computer aided drawings, designs, and other data filed on electronic media which will be prepared or furnished by Consultant (and Consultant's independent professional associates and

subconsultants) under this Agreement, are instruments of service in respect to the Project and Consultant shall retain an ownership and property interest therein whether or not the Project is completed. Client may make and retain copies for information and reference in connection with the use and the occupancy of the Project by Client and others; however, such documents are not intended or represented to be suitable for reuse by Client or others acting on behalf of Client on extensions of the Project or on any other project. Moreover, pre-existing materials, including pre-existing details, specifications, software, inventions, copyrights, patents, trade secrets, trademarks and other proprietary rights, including ideas, concepts and knowhow of Consultant, that existed before the commencement of the Services and which are included in the documents generated by Consultant under this Agreement (collectively, the Pre-Existing Materials), shall remain the property of Consultant. Consultant grants to Client (as an exception to the transfer and assignment provided in this Agreement) a non-exclusive, world-wide, royalty-free right and license to use the Pre-Existing Materials for completion of the Project.

Consultant makes no warranty as to the compatibility of computer data files with computer software and software releases other than that used by Consultant in performing services herein, and to the condition or availability of the computer data after an acceptance period of thirty (30) days from delivery to Client. Any reuse without written verification or adaptation by Consultant for the specific purpose intended will be at Client's sole risk and without liability or legal exposure to Consultant or to Consultant's independent professional associates or subconsultants, and Client shall indemnify and hold harmless Consultant and Consultant's independent professional associates and subconsultants from all claims, damages, losses, and expenses including attorneys' fees arising out of or resulting therefrom. Any such verification or adaptation will entitle Consultant to further compensation at rates to be agreed upon by Client and Consultant.

SECTION 5 - Professional Responsibility

5.1 Performance of Services

Consultant shall perform its services consistent with the professional skill and care ordinarily provided by firms practicing in the same or similar locality under the same or similar circumstances (hereinafter the "Standard of Care"). Consultant expressly disclaims all express or implied warranties and guarantees with respect to the performance of professional services, and it is agreed that the quality of such services shall be judged solely as to whether the services were performed consistent with the Standard of Care. Consultant owes Client only that level of performance defined in this Section 5.1, and nothing herein shall be construed as creating a fiduciary relationship.

If at any time Client believes Consultant's services are deficient due to not meeting the Standard of Care, Client must immediately inform Consultant in writing and shall afford Consultant the opportunity to correct such deficiency.

If, upon review by Consultant it is determined there is a deficiency that fails to meet the standard of care and it is attributable to Consultant, the deficiency shall be corrected at no additional cost to Client.

5.2 Limitation of Liability

Client and Consultant agree to allocate certain of the risks so that, to the fullest extent permitted by law, Consultant's total liability to Client is limited to the amount paid under the contract or \$50,000 whichever is greater, this being the Client's sole and exclusive remedy for any and all injuries, damages, claims, losses, expenses, or claim expenses (including attorney's fees) arising out of this Agreement from any cause or causes. Such causes include, but are not limited to, Consultant's negligence, errors, omissions, strict liability, breach of contract, or breach of warranty.

5.3 No Special or Consequential Damages

Client and Consultant agree that to the fullest extent permitted by law neither party shall be liable to the other for any special, indirect, or consequential damages whatsoever, whether caused by either party's negligence, errors, omissions, strict liability, breach of contract, breach of warranty, or other cause or causes.

5.4 Indemnification

To the fullest extent permitted by law, Client and Consultant mutually agree to indemnify and hold each other harmless from and against any and all claims, damages, losses and expenses, defense costs including reasonable attorneys' fees, and court or arbitration costs and other liabilities arising from their own negligent acts, errors or omissions in performance of their services under this Agreement, but only to the extent caused that each party is responsible for such damages, liabilities and costs on a comparative basis of fault.

5.5 No Third-Party Beneficiaries

Client and Consultant expressly agree that this Agreement does not confer upon any third party any rights as beneficiary to this Agreement. Consultant accepts no responsibility for damages, if any, suffered by any third party as the result of a third party's use of the work product, including reliance, decisions, or any other action taken based upon it.

Client agrees that Consultant's services and work products are for the exclusive present use of Client. Client agrees that Consultant's compliance with any request by Client to address or otherwise release any portion of the work product to a third party shall not modify, rescind, waive, or otherwise alter provisions of this Agreement nor does it create or confer any third-party beneficiary rights on any third party.

SECTION 6 - Miscellaneous Provisions

6.1 Notices

Notices to either party herein shall be in writing and served either personally or by registered or certified mail addressed to the signing party shown on the signature page.

6.2 Joint Preparation

For purposes of contract interpretation and for the purpose of resolving any ambiguity in this Agreement, the parties agree that this Agreement was prepared jointly by them and/or their respective attorneys.

6.3 Headings

Headings used in this Agreement are for the convenience of reference only and shall not affect the construction of this Agreement

6.4 Severability

If any of the provisions contained in this Agreement are held for any reason to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability will not affect any other provision, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

6.5 Dispute Resolution

If negotiation in good faith fails to resolve a dispute within thirty (30) days of written notice of the dispute by either party, then the parties agree that, with the exception of claims that are subject to the applicable venue's small claims court jurisdiction, each dispute, claim or controversy arising from or related to this Agreement or the relationships which result from this Agreement shall be subject to mediation as a condition precedent to initiating legal or equitable actions by either party. Unless the parties agree otherwise, the mediation shall be in accordance with the Commercial Mediation Procedures of the American Arbitration Association then currently in effect. A request for mediation shall be filed in writing with the American Arbitration Association and the other party. No legal or equitable action may be instituted for a period of ninety (90) days from the filing of the request for mediation unless a longer period of time is provided by agreement of the parties. Cost of mediation shall be shared equally between the parties and shall be held in a location mutually agreed upon by the parties. The parties shall memorialize any agreement resulting from the mediation in a mediated settlement agreement, which agreement shall be enforceable as a settlement in any court having jurisdiction thereof.

During the pendency of any dispute, the parties shall continue diligently to fulfill their respective obligations hereunder. Any dispute not resolved through mediation shall be subject to litigation in a court of competent jurisdiction in the state in which the project is located.

6.7 Governing Law

This Agreement is to be governed by the laws of the jurisdiction in which the project is located.

6.8 Entire Agreement

This Agreement, along with those documents specified, attached, or hereby cited together, and serially numbered Work Authorizations if used, constitute the entire Agreement between the parties hereto and no changes, modifications, extensions, terminations, or waivers of this Agreement, or other documents, or any of the provisions

herein, or therein contained, shall be valid unless made in writing and signed by duly authorized representatives of both parties.



EXHIBIT A

WORK AUTHORIZATION NO. _____

PROJECT NO. _____ DATE _____, 20____

PROJECT NAME _____

CLIENT _____

CLIENT PM _____ CONSULTANT PM _____

PHONE NO. _____ PHONE NO. _____

SCOPE OF SERVICES

This WORK AUTHORIZATION Number _____, with the Agreement dated _____, 20____, between _____, herein called Client and Alfred Benesch & Company herein called Consultant, constitutes the express authority given Consultant by Client to do work as follows (or as shown in Attachment A):

The following are attached to and hereby made a part of this Work Authorization:

- ☐ Attachment A: Scope of Services and Fee Estimate
- ☐ Attachment B: Schedule of Unit Rates
- ☐ _____
- ☐ _____

FEE ESTIMATE

CONSULTANT will perform the Scope of Services described above or in Attachment A, and invoice monthly as noted below in accordance with the selected payment method:

- ☐ Client will pay a Fee based on a **Time and Materials** not to exceed \$_____ and invoice using Attachment B: Schedule of Unit Billing Rates.
- ☐ Client will pay a **Lump Sum** Fee of \$_____ and invoice using a percentage completed basis.
- ☐ Client will pay by another method as described: _____

CLIENT**ALFRED BENESCH & COMPANY**BY: _____
AUTHORIZED REPRESENTATIVEBY: _____
AUTHORIZED REPRESENTATIVE

PRINT NAME: _____

PRINT NAME: _____

TITLE: _____

TITLE: _____

DATE: _____, 20____

DATE: _____, 20____

BENESCH OFFICE: _____

ADDRESS: _____

PLEASE SIGN AND RETURN ONE COPY TO ALFRED BENESCH & COMPANY (ADDRESS ABOVE).



bakertilly

now, for tomorrow.

City of Lake Geneva, Wisconsin

Proposal to provide consulting services for a
Public Facilities Needs Assessment
and Impact Fee Study

January 6, 2022

January 6, 2022

Ms. Lana Kropf
City Clerk
City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 51347

Dear Ms. Kropf:

Enclosed is Baker Tilly US, LLP's (Baker Tilly) response to the City of Lake Geneva's (the City) Request for Proposal (RFP) for the provision of a professional services firm to provide consulting services for a Public Facilities Needs Assessment and Impact Fee Study. We have prepared this proposal based on our understanding of the scope from the City's RFP and our extensive experience in assisting local governments in developing impact fee systems and models. Our team will work closely with the City to identify the impact of development on the cost of public facilities and to develop fees that accurately and equitably recover those costs. The enclosed proposal response demonstrates that Baker Tilly possesses the expertise and capability to assist the City with this important project.

Baker Tilly has 90 years of experience in serving local units of government in a wide variety of consulting and transactional activity. This is further detailed in our proposal. We have extensive experience performing impact fee studies for municipalities.

As you review our proposal, we would ask you to focus on the following key qualifications that demonstrate our services and depth of experience:

- 1. Baker Tilly is a leader in consulting services on national and local levels.** Baker Tilly has quietly established a record as one of the foremost municipal consultants in the nation. Our experience blends local knowledge with a national perspective of the key components for successful efforts in our consulting projects.
- 2. Baker Tilly brings idea and service innovations for our clients.** Increasingly, local governments are facing challenges to identify different approaches to solve both old and new concerns, with creative solutions required to solve both. The Baker Tilly team brings a strong record of helping local governments find working solutions to the challenges they face in providing cost effective and affordable services.
- 3. Baker Tilly's project team is designed specifically for the City of Lake Geneva** and represents experienced professionals who will be working on your project. The team assigned to your project is experienced in performing public facilities needs assessments and in development impact fee consulting experience. 1) It represents the staff who will be directly responsible for your project; 2) it provides a range of expertise to cover the range of service requirements; 3) it provides a solid record of knowledge to achieve your objectives; and 4) it represents the commitment to take personal and professional responsibility for the services and outcomes for the City.
- 4. The team members assigned to your project have extensive experience in assisting local governments** similar to the City of Lake Geneva in developing impact fee studies and models include Nick Dragisich, Carla Gogin, Patty Kettles and Anji Couillard. Project Manager, Nick Dragisich has significant municipal management and engineering experience as detailed in his resume found in **Appendix I**. Two of our team members, Nick Dragisich and Patty Kettles are MSRB Municipal Advisor Series 50 Qualified, which demonstrates their knowledge and expertise in municipal finance.

Helping public leaders succeed is not just our livelihood, it is our passion. Over our careers as both operating managers and consultants, each member of the Baker Tilly team has built a record of client success with municipal governments and their services across the United States. We are confident that after a careful review of our proposal, the qualifications and experience of our team and our prior work with similar organizations will convince you that the Baker Tilly team should be selected as your **Value Architect™** for your public facilities needs assessment and impact fee study. Should you have any questions or desire further information, please feel free to contact me at any time.

If selected, we are prepared to accept this project and able to complete the assignment in a reasonable and logical fashion within the time parameters negotiated in any contract for services that may result from this proposal.

This proposal document will provide you the details about our approach, expertise, client references and pricing for this engagement. Our team would consider it a professional privilege to provide these services to the City of Lake Geneva.

Very truly yours,

BAKER TILLY US, LLP



Nicholas Dragisich, P.E.

Managing Director

P: +1 (651) 223 3012

Email: nick.dragisich@bakertilly.com

Contents

A. DESCRIPTION OF THE WORK.....	1
UNDERSTANDING OF OBJECTIVES, GOALS AND TASKS	1
ABILITY TO PERFORM WORK	1
PLANS TO ACCOMPLISH THE WORK.....	1
SUGGESTIONS AND IDEAS FOR COMPLETING THIS PROJECT	2
DELIVERABLES	4
CITY RESPONSIBILITIES.....	5
B. COMPANY HISTORY	6
EXPERIENCE OF THE FIRM.....	6
PUBLIC SECTOR INDUSTRY SPECIALIZATION	6
INDUSTRY INVOLVEMENT	7
WISCONSIN ROOTS	8
PUBLIC SECTOR SPECIALIZATION	9
C. EXAMPLES OF WORK	11
D. RESUMES AND RELEVANT EXPERIENCE	12
PROJECT TEAM	12
ORGANIZATION CHART	12
PROJECT TEAM BIOS.....	13
REPRESENTATIVE PROJECTS	14
E. REFERENCES	15
F. ADDITIONAL INFORMATION.....	16
G. ITEMIZED ESTIMATE OF COSTS	23
VALUE FOR FEES	23
ADDITIONAL WORK	23
HOURLY RATES	23
H. SCHEDULE	24
PROPOSED TIMELINE	24
MEETING PROJECT SCHEDULES.....	25
REMOTE WORK	25
APPENDIX I: PROJECT TEAM RESUMES	i
APPENDIX II: PROJECT EXAMPLES	viii

A. Description of the work

Understanding of objectives, goals and tasks

The purpose of this study is to assist the City of Lake Geneva in conducting its public facilities needs assessment and impact fee study for existing fees within the City. The City's most recent public needs assessment and impact fee study was performed in 2004. We will provide the City with a Final Impact Fee Report based on our analysis of community service standards and development data. The final report will provide findings and recommendations to implement the recommended impact fees based on the proposed infrastructure requirements to support the residential and non-residential growth projected in the City's Comprehensive Plan and the City's Capital Improvement Plan. Baker Tilly will work with City staff to determine other supporting infrastructure or other operational services that could rightfully be included in the fee program to ensure the costs of such supporting infrastructure are paid by new development.

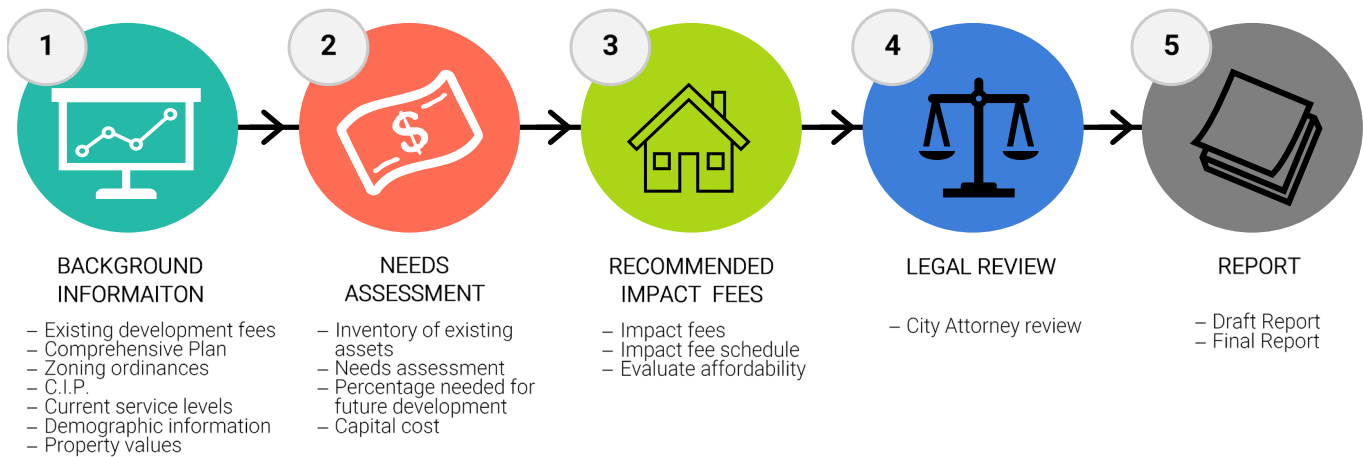
Ability to perform work

The Baker Tilly team assigned to your project has completed a number of impact fee studies for clients. The process will include a needs assessment using national, regional or local standards to determine service levels. Cost estimates for needed projects will be generated in consultation with the City's engineering staff and/or its consulting engineers. The standards applied and the system used to develop impact fees are intended to withstand scrutiny in public deliberation processes as provided for in the law. The impact fees included in this update are those for sanitary sewer, water and parks facilities.

Plans to accomplish the work

A descriptive outline of the proposed tasks, activities and meetings necessary to successfully complete your public facilities needs assessment and impact fee study follows. Baker Tilly team members view themselves as an extension of the City of Lake Geneva and, because of this philosophy, the work plan envisions meetings with City staff for information gathering, updating and reviewing purposes. This overall approach will ensure that information obtained and the needs assessment and impact fee analysis developed are in accordance with the overall objectives of the City.

Our process to help the City achieve its objectives and our approach to this project is shown in the following diagram and is described in detail in the tasks that follow.



Suggestions and ideas for completing this project

Project approach

Task 1 – Review background information

- Review background information and assumptions:
 - Existing fees and charges related to new development
 - Existing needs assessments related to sanitary sewer, water and parks facilities
 - Public Facilities Needs Assessment and Impact Fee Study performed in 2004
 - Historical capital expenditures for public facilities required to provide basic services
 - City's Comprehensive Plan
 - Current and projected land use
 - Projected growth and development/redevelopment
 - Capital improvements/facilities that will be required within the City
 - Anticipated funding sources to support the planned growth and development
- Any known factors that could affect future growth and development/redevelopment
- City's Zoning Ordinance
- City's Capital Improvement Plan, including current funding practices, funding sources and other policies for financing capital improvements
- Base-line information related to the provision of sanitary sewer, water and park facilities
 - Current capacity of sanitary sewer and water utilities
 - Current asset information
 - Current service level standards
 - Current status of facilities
 - Plans for construction/additions/improvements
 - Plans for extension of services to accommodate new development/redevelopment areas
- Current demographic information
 - Population
 - Households
 - Property values
- Historical trends in population and households, nonresidential development, residential and nonresidential property values

Project approach

Task 2 – Develop preliminary needs assessment

- Develop residential and non-residential growth projections for the next 20 years
- Identify the City's current service level standard for facilities which an impact fee would be assessed
- Prepare an inventory of existing sanitary sewer, water, park facilities and other assets for which an impact fee could be assessed
 - Work with City to determine if projects from the 2004 study occurred and update those facilities with actual costs
 - For projects that did not occur, determine whether they will still occur and update costs
 - Evaluate the need for future capital projects that would qualify to include in the impact fee update
 - Work with the City's Engineer to establish the cost of any identified capital needs
- Develop preliminary needs assessment consistent with State Statute 66.0617
 - Inventory of existing facilities including identification of deficiencies based on the City's service level standard
 - A schedule of projects to be included in the impact fee study updated including actual or updated capital cost estimates
 - Determine the percentage of facilities attributable to serving existing development and the percentage needed for future development
 - Review preliminary needs assessment with City and make adjustments as appropriate

Task 3 – Feasibility analysis of additional impact fees

- Prepare a feasibility analysis to determine if there are additional impact fees allowed under State Statute 66.0617 the City could impose
- Work with City staff to determine the suitability of imposing additional impact fees
 - Identify current service level standards for any additional impact fees
 - Discuss future capital needs within the City and the impact of future growth
 - Identify the pros and cons of any additional impact fees
- Develop a feasibility analysis memorandum on additional impact fees
- Present feasibility analysis memorandum to the Common Council or other designated committee

Task 4 – Develop recommended impact fees

- Determine the recommended sanitary sewer, water and park facilities costs to be recovered through impact fees from future development/redevelopment
- Determine the recommended impact fees to be recovered from additional impact fees based on the feasibility analysis in Task 3
- Develop a schedule of recommended impact fees that are fair and equitable and proportionately charges the share of new, improved or expanded facilities to new growth in the City
 - Single family
 - Multi-family
 - Multiple bedroom units
 - Single accessory dwelling units
- Evaluate the impact on housing affordability

Task 5 – Legal review

- Submit recommended impact fees and housing affordability impact to the City Attorney for review and comment. Based on this legal review, Baker Tilly will modify the impact fees incorporating the changes recommended by the City Attorney.

Project approach

Task 6 – Prepare and review recommended impact fees

- Baker Tilly will prepare and present a Draft Recommended Public Facilities Needs Assessment and Impact Fee Study Report to the City Council and appropriate staff for their review and comment
- Following this review, Baker Tilly will modify the draft report, incorporating the City's comments as appropriate
- Baker Tilly will present the revised Draft Recommended Public Facilities Needs Assessment and Impact Fee Study to the Common Council or other designated committee at a meeting
- Following this review, Baker Tilly will modify the Draft Recommended Public Facilities Needs Assessment and Impact Fee Study, incorporating the City's comments into Final Report fees as appropriate

Task 7 – Present Final Recommended Impact Fees Report

- Baker Tilly will present the Final Recommended Public Facilities Needs Assessment and Impact Fee Study to the City. The Final Report will include:
 - Background information
 - Description of the overall methodology
 - Supporting justification
 - Calculations that demonstrate the legal nexus between recommended fees and the impact created by new development
 - Relationship between the use of fees and the type of project on which it would be imposed
 - Purpose of the fee
 - How the fee would be used
 - Any additional matters that City staff should be made aware of, findings and recommendations
 - Recommend any other tasks that may be required to achieve the City's objectives
- Assist City staff and legal counsel with updates to the City's existing impact fee ordinance
- Be present at the required public hearing for the impact fees and assist in answering questions on the existing and proposed impact fees

Deliverables

The deliverable will include:

- Updated Public Facilities Needs Assessment and Impact Fee Study for existing impact fees and any new impact fees
- Feasibility analysis memorandum on implementation of additional impact fees
- Attendance at up to three meetings
 - One with the Common Council or other designated committee to present the feasibility analysis memorandum
 - One with the Common Council or other designated committee to present the overall impact fee study
 - Attendance at the required public hearing for any updates for imposition of new impact fees within the City

City responsibilities

To conduct this study, the City will need to designate a staff member to serve as a project manager. This person will be responsible for assisting Baker Tilly with gathering accurate and timely data needed to complete the project and to assist in arranging for required meetings. At a minimum, the following information will be needed to complete the study:

- Existing fees and charges related to new development
- Existing needs assessments related to sanitary sewer, water and parks facilities
- Historical capital expenditures for public facilities required to provide basic services
- City's Comprehensive Plan
- Current and projected land use
- Projected growth and development/redevelopment
- Capital improvements/facilities that will be required within the City
- Anticipated funding sources to support the planned growth and development/redevelopment.
- Any known factors that could affect future growth and development/redevelopment
- City's Zoning Ordinance
- City's Capital Improvement Plan, including current funding practices, funding sources and other policies for financing capital improvements
- Base-line information related to the provision of the sanitary sewer, water, parks, and other services for which an impact fee could be imposed
- Copy of the 2004 Public Facilities Needs Assessment and Impact Fee Study
- Other relevant data needed for the study
- Understand the work will be performed as appropriate for the type of work being performed subject to the current COVID 19 restrictions and guidelines of both the City and Baker Tilly

B. Company history

Experience of the firm

For **90 years**, Baker Tilly has understood that our business demands absolute integrity, a belief in the value of trusted relationships and a willingness to collaborate with every client. We pair the independence, ethics, structure, quality control and business discipline of a certified public accounting firm with the skills and specialized knowledge of municipal advisors to serve you better.

Key facts about the firm:



Public sector industry specialization

Baker Tilly's public sector advisory practice group focuses exclusively on providing services to public sector organizations. This industry specialization approach allows us to provide specialized training and continuing education to our staff, assuring you of a team with the necessary knowledge and skills you desire.

What does this mean for Lake Geneva? You will work with a team that is truly dedicated to local governments, translating into better service and greater value.

Benefits to Lake Geneva include:

- Local governmental regulations, practices and technology are rapidly changing; we closely monitor proposed changes in laws, regulations and practices
- We keep you abreast of the new developments and trends that may impact your operations through newsletters, trainings and industry alerts with updates and answers to your financial and governmental questions
- Our specialists are active in national and state organizations, participate in ongoing continuing education to obtain industry certifications, and speak and author articles on industry trends

Our devotion to governments is manifested in our public sector practice group, a team of more than 420 professionals — including nearly 40 partners and principals — dedicated entirely to serving clients in the public sector space. We understand the issues governments face, providing hundreds of thousands of client service hours annually to this industry.

Industry involvement

Our memberships in national and local industry organizations, and our involvement as authors, speakers, trainers and promoters of governmental finance helps us actively assist you with the implementation of new regulations or the adoption of new standards.

Industry involvement	
American Institute of Certified Public Accountants	Association of Government Accountants
Water Environment Federation (WEF)	Government Finance Officers Association (GFOA)
International City/County Management Association	National Association of Municipal Advisors
American Water Works Association (AWWA)	American Public Works Association (APWA)
Central States Water Environment Association	American Society of Civil Engineers (ASCE)

We do not just belong to these organizations; we are active members who serve on boards and committees and support the organizations with our leadership and financial support.

We are often called upon by the different local governmental associations to analyze proposed changes to rules and regulations and to provide recommendations to improve these proposals and/or to identify elements within the proposed changes that impact our clients and their operations. In recent years, Baker Tilly staff has conducted training and developed educational programs on utility rates and financing, strategic planning, GASB pronouncements, budgeting, taxation, local income taxes (LIT) and other legislative impacts, as well as various other topics where significant changes have occurred.

We provide services to more than 3,100 state and local governments nationwide.

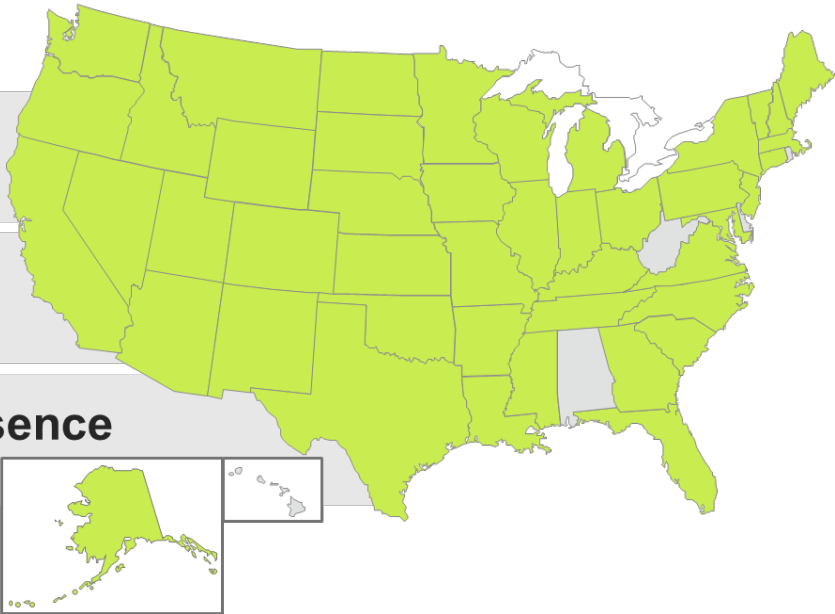
Public sector:
experience that matters

3,100+
public sector clients

90 years
industry experience

Coast-to-coast presence
Industry trainers and thought leaders

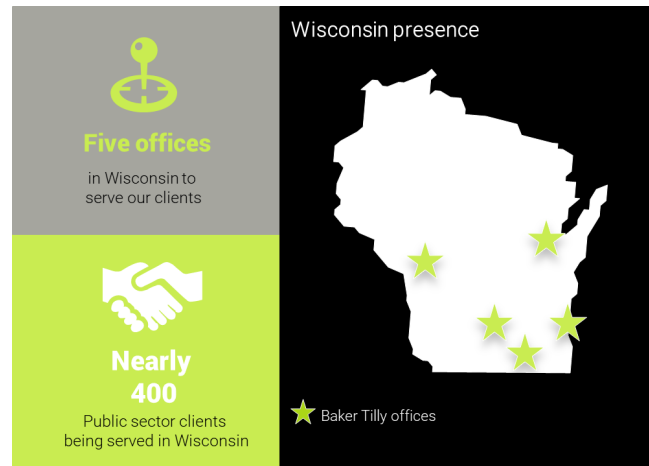
States where Baker Tilly has served public sector clients



Wisconsin roots

Baker Tilly was founded 90 years ago in Waterloo, Wisconsin and state and local governments were among our earliest clients. The firm's state and local government practice was formally organized more than 60 years ago.

Our roots include many years working with state and local government organizations providing various services. We will leverage our in-depth knowledge of the City's operations and established relationships to hit the ground running on this critical initiative.



The following list includes a sampling of our state and local government clients from Wisconsin. We have worked with a number of these clients for many years. For most of our clients, we provide audit services, state report compilations, PSC reporting, TIF compilation services, bond issuance, debt management and other advisory services. We are proud of the number of Wisconsin governments we serve and are glad to provide contact information for any client upon request.

Wisconsin county clients

Bayfield
Dane
Green
La Crosse
Lafayette

Marathon
Milwaukee
Price
Racine
Rock

Sauk
Shawano
Trempealeau
Walworth
Waukesha

Washington

Wisconsin city clients

Baraboo
Bayfield
Beloit
Black River Falls
Blair
Brookfield
Cedarburg
Columbus
Cudahy
Delavan
Edgerton
Fitchburg
Fort Atkinson
Fox Lake
Franklin

Glendale
Greenfield
Hartford
Horicon
Janesville
Jefferson
Juneau
Kewaunee
Madison
Mayville
Mequon
Middleton
Milwaukee
Monroe
Muskego

Neenah
New Berlin
New Holstein
Oak Creek
Oconomowoc
Omro
Osseo
Port Washington
Racine
Reedsburg
Rhineland
River Falls
Saint Francis
Schofield
Seymour

South Milwaukee
Sparta
Stanley
Stevens Point
Stoughton
Sun Prairie
Verona
Waterloo
Watertown
Waukesha
Waupun
West Bend
Whitehall

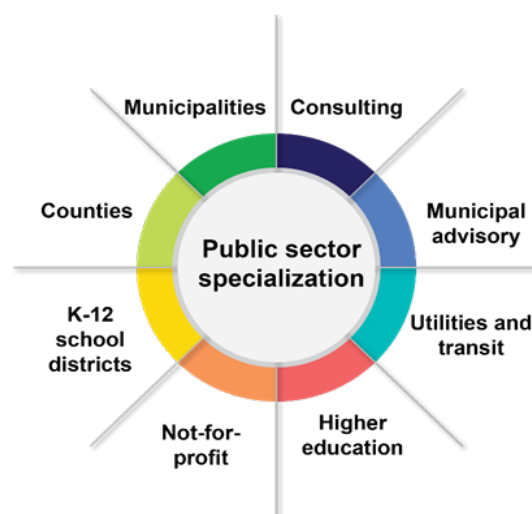
Wisconsin village clients

Alma Center	Eagle	Kohler	Shorewood Hills
Bangor	Eleva	Lac La Belle	Sturtevant
Bayside	Elk Mound	Lannon	Sullivan
Belgium	Elm Grove	Maple Bluff	Theresa
Belleville	Fox Point	McFarland	Thiensville
Big Bend	Fredonia	Monticello	Trempealeau
Brownsville	Friendship	Mount Horeb	Turtle Lake
Butler	Germantown	Mukwonago	Union Grove
Cadott	Grafton	Necedah	Walworth
Campbellsport	Hales Corners	North Fond du Lac	West Baraboo
Clayton	Hartland	Pewaukee	West Milwaukee
Cottage Grove	Hawkins	Pleasant Prairie	
Deerfield	Hustisford	Redgranite	
DeForest	Kewaskum	Sauk City	

Public sector specialization

Our devotion to governments is manifested in our public sector practice group, a team of more than 420 professionals — including nearly 40 partners and principals — dedicated entirely to serving clients in this space. We understand the issues governments face, providing hundreds of thousands of client service hours annually to this industry. Our extensive experience provides us with the specialized knowledge and insight to find effective solutions.

This industry specialization approach allows us to provide specialized training and continuing education to our staff, assuring you of a team with the necessary knowledge and skills you desire and with the specialization of your industry to identify key indicators that are critical to your government.



- Our industry-specific approach will ensure that the City is working with a team that is truly dedicated to state and local governments, translating into better service and greater value.
- Because of the rapid changes in local governmental regulations, practices and technology, we closely monitor proposed changes in laws, regulations and practices that can impact our clients.
- Our specialists keep abreast of the new developments and trends that may impact local government and will regularly provide newsletters, trainings and alerts with updates and answers to your financial and governmental questions.
- Our specialists are active in national and state organizations, participate in ongoing continuing education to obtain industry certifications, and speak and author articles on industry trends.

At any time, we represent several hundred governmental units (municipalities, schools, counties, utilities, libraries and special taxing districts).

Our full range of service offerings for local governments includes:

Accounting services	Efficiency studies
Arbitrage/rebate regulatory compliance	Finanacial management services
Attestation services	Investment services*
Bond issuance	Post-issuance compliance
Capital planning	Public sector human capital services
CAFR & GAAP services	Referendum assistance/surveys
Cybersecurity planning	TIF management
Economic development	User fees

* Services provided by Baker Tilly Investment Services, as a division of Baker Tilly Wealth Management, LLC, a registered investment adviser and wholly-owned subsidiary of Baker Tilly.

Baker Tilly's methodology for advisory services begins at the outset of a project, taking part in the planning process to fully understand the client's goals. Comprehensive financing scenarios are tailored to your needs and are prepared in easy-to-understand formats to allow decision makers the ability to make well informed, sound financial decisions.

C. Examples of work

Examples of previous work is provided in [Appendix II](#).

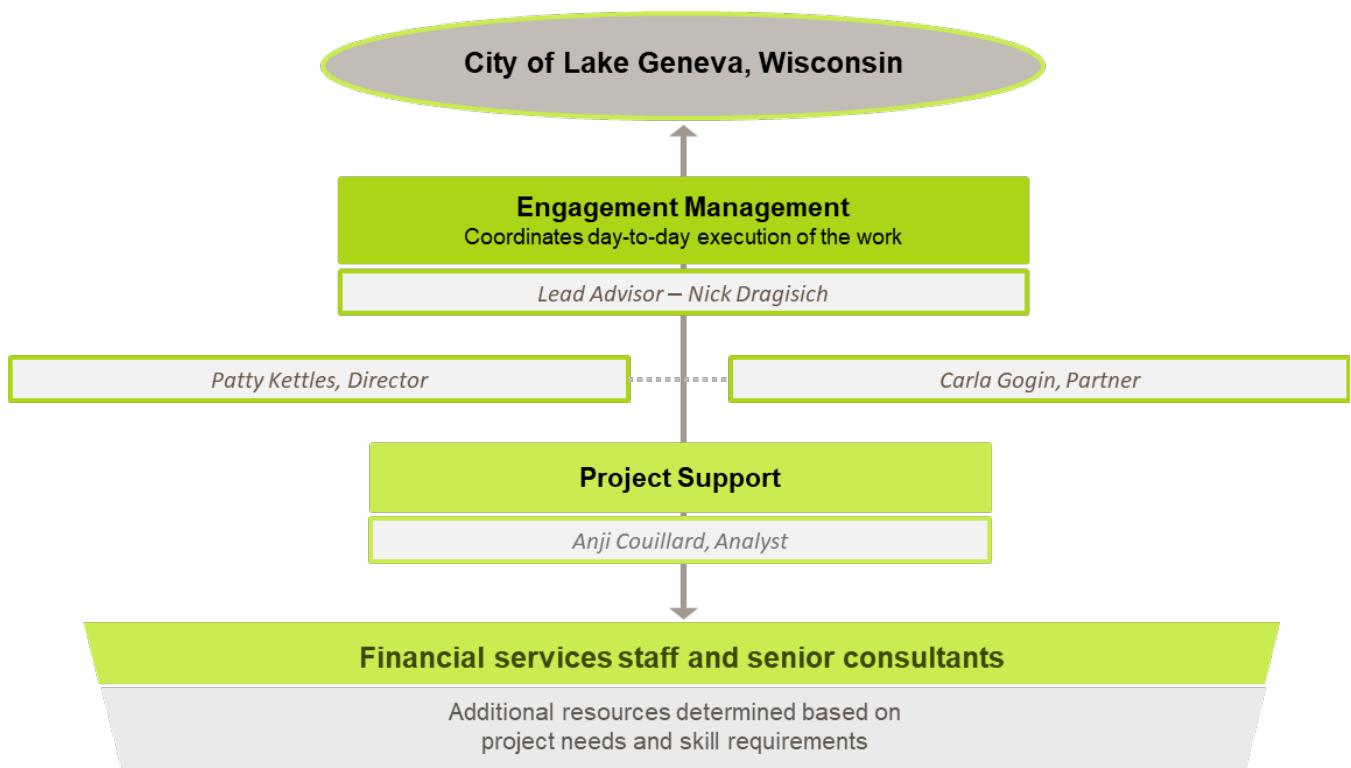
D. Resumes and relevant experience

Project team

We know the City of Lake Geneva expects to work with professionals who are experienced municipal advisors who understand the City's needs, who are proactive and creative in identifying issues, and who are flexible in providing solutions.

Your engagement team consists of dedicated professionals who are public sector specialists, as well as experienced business advisors who understand your needs, are proactive in identifying issues, and creative and flexible in providing solutions. Each member of your team is deeply committed to providing you with **Exceptional Client Service**. The following tables describe the roles and qualifications of your engagement team members.

Organization chart



Project team bios

INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR LAKE GENEVA

Consulting team



Nicholas Dragisich, P.E., Managing Director — Project team leader

Nick is team leader for Baker Tilly's financial management practice. He has more than 30 years of management experience, including service as a city administrator, assistant city manager and city engineer. As the Assistant City Manager – Operations for Spokane, Washington, his departments included Capital Programs Planning/G.I.S., Engineering Services, Real Estate, Building Codes, Environmental Programs, General Services, Planning, Solid Waste Collection and Recycling, Transportation, Wastewater and Stormwater Management, and Water and Hydroelectricity. He joined Baker Tilly in 2000 and became the management consulting services practice group leader in 2003. Nick has been directly responsible for or involved in numerous utility rate studies and cost analyses, long-range financial planning models, organizational management studies, staffing analyses, fiscal impact studies, as well as developing many Excel®-based computer models for clients in California, Iowa, Illinois, Indiana, Kansas, Maryland, Minnesota, Montana, Missouri, Nebraska, New York, North Carolina, North Dakota, Texas, Utah, Virginia, Washington and Wisconsin. He holds a Master of Business Administration, a bachelor's degree in civil engineering and is a licensed professional engineer in Minnesota and Washington. Nick is also MSRB Municipal Advisor Series 50 Qualified.



Patty Kettles, Director

Patty has more than 26 years of experience working with Baker Tilly clients on various projects, including performing utility rate analyses and financial feasibilities, financing options, capital improvement programming and debt management. Patty holds a Master of Business Administration from the University of St. Thomas and a Bachelor of Science degree in Finance from the University of Minnesota. She is also MSRB Municipal Advisor Series 50 Qualified.



Carla Gogin, CPA, Partner

Carla specializes in serving the financial needs of state and local government clients. She has assisted many municipalities and counties in implementing various Governmental Accounting Standards Board (GASB) pronouncements and to understand new auditing standards impacting the profession. Carla is the leader of the Wisconsin state and local government audit team and the firm's state and local government audit practice. Carla's experience includes reviewing and providing technical assistance to local governments in preparing Comprehensive Annual Financial Reports for the Government Finance Officers Association (GFOA) certificate program; providing Tax

INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR LAKE GENEVA

Consulting team

	Increment Financing (TIF) and Business Improvement District (BID) auditing, reporting and consulting services; presenting audit reports to local government boards and committees; providing GASB strategic planning and implementation services to clients; providing guidance on accounting policies and procedures to improve the operation of the accounting function and strengthen internal controls and providing a variety of accounting and budgeting assistance to municipalities. Carla earned a Bachelor of Business Administration in accounting from the University of Wisconsin-Madison and is a licensed CPA in Wisconsin.
	Anji Couillard, Financial Analyst Anji joined Baker Tilly in 2015 as an executive assistant. Her primary role was to assist the principals in day-to-day projects. She worked closely with the firm administrator to create and maintain the client contract database and all company financial regulations. Anji also assisted the director of communications with marketing materials, photography and videography. In November 2019, she joined Baker Tilly's public sector advisory practice as a financial analyst. Her responsibilities include conducting research, performing analytical work and supporting consultants. She is a creative problem solver and an important asset to the team. Anji has a Bachelor of Arts degree from Saint Mary's University of Minnesota and has more than 10 years of experience supporting various departments and personnel.

Representative projects

Some representative projects include:

- City of De Pere, Wisconsin –Needs Assessment and Impact Fee Study
- City of Stoughton, Wisconsin – Park Impact Fee, Fee in Lieu of Land Dedication and Public Facilities Needs Assessment
- City of Cedarburg, Wisconsin – Development Fee Report
- Village of McFarland, Wisconsin - Park Impact Fee, Fee in Lieu of Land Dedication and Public Facilities Needs Assessment
- City of Burlington, Wisconsin – Park Impact Fee Study
- Southampton County, Virginia – Proffer Policy Analysis Report
- City of Franklin, Virginia – Proffer Policy Analysis Report
- Village of La Plata, Maryland – Major Facilities Fee Analysis
- City of Lino Lakes, Minnesota – Water and Sewer Access Charges update
- Metropolitan Council, Minnesota – Reserve Capacity Fees Review

E. References

The following references were provided similar services requested by the City of Lake Geneva and will attest to Baker Tilly's ability to leverage our proven methodologies, tailor them to fit your specific needs and concerns, and provide actionable plans that consider the current and future situation of the City.

We encourage you to contact the clients listed below to learn more about the value of their relationship with Baker Tilly. Each may have a different perspective that you may find valuable in relation to the City's needs.

Village of Waunakee			
Name	Sue McDade	Title	Community Services Director
Address	333 South Madison Street, Waunakee, WI 53597		
Phone	+1 (608) 850 5992	Email	smcdade@waunakee.com
Village of McFarland			
Name	Matt Schuenke	Title	Administrator
Address	5915 Milwaukee Street, McFarland, WI 53558		
Phone	+1 (608) 838 3153	Email	matt.schuenke@mcfarland.wi.uw
City of Stoughton			
Name	Dan Glynn, CPRP	Title	Parks & Recreation Director
Address	207 South Forrest Street, Stoughton, WI 53589		
Phone	+1 (608) 873 6746	Email	DGlynn@ci.stoughton.wi.us



F. Additional information

An example of our Engagement Letter Agreement Related to Services follows.

Date

Client
Client Contact
Address
City, ST ZIP

RE: Engagement Letter Agreement Related to Services

This letter agreement (the "Engagement Letter") is to confirm our understanding of the basis upon which Baker Tilly US, LLP ("Baker Tilly") and its affiliates are being engaged by **Client** (the "Client") to assist the Client with advisory services.

Scope, Objectives and Approach

It is anticipated that projects undertaken in accordance with this Engagement Letter will be at the request of the Client. The scope of services, additional terms and associated fee for individual engagements will be contained in a Scope Appendix or Appendices to this Engagement Letter. Authorization to provide services will commence upon execution and return of this Engagement Letter and one or more Appendices.

Management's Responsibilities

It is understood that Baker Tilly will serve in an advisory capacity with the Client. The Client is responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee the services we provide. The Client is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Client personnel. Accordingly, false representations could cause material errors to go undetected. The Client, therefore, agrees that Baker Tilly will have no liability in connection with claims based upon our failure to detect material errors resulting from false representations made to us by any Client personnel and our failure to provide an acceptable level of service due to those false representations.

The ability to provide service according to timelines established and at fees indicated will rely in part on receiving timely responses from the Client. The Client will provide information and responses to deliverables within the timeframes established in a Scope Appendix unless subsequently agreed otherwise in writing.

The responsibility for auditing the records of the Client rests with the Client's separately retained auditor and the work performed by Baker Tilly shall not include an audit or review of the records or the expression of an opinion on financial data.

Ownership of Intellectual Property

Unless otherwise stated in a specific Scope Appendix, subject to Baker Tilly's rights in Baker Tilly's Knowledge (as defined below), Client shall own all intellectual property rights in the deliverables developed under the applicable Scope Appendix or Appendices ("Deliverables"). Notwithstanding the foregoing, Baker Tilly will maintain all ownership right, title and interest to all Baker Tilly's Knowledge. For purposes of this Agreement "Baker Tilly's Knowledge" means Baker Tilly's proprietary programs, modules, products, inventions, designs, data, or other information, including all copyright, patent, trademark and other intellectual property rights related thereto, that are (1) owned or developed by Baker Tilly prior to the Effective Date of this Agreement or the applicable Scope Appendix or Appendices ("Baker Tilly's Preexisting Knowledge") (2) developed or obtained by Baker Tilly after the Effective Date, that are reusable from client to client and project to project, where Client has not paid for such development; and (3) extensions, enhancements, or modifications of Baker Tilly's Preexisting Knowledge which do not include or incorporate Client's confidential information. To the extent that any Baker Tilly Knowledge is incorporated into the Deliverables, Baker Tilly grants to Client a non-exclusive, paid up, perpetual royalty-free worldwide license to use such Baker Tilly Knowledge in connection with the Deliverables, and for no other purpose without the prior written consent of Baker Tilly. Additionally, Baker Tilly may maintain copies of its work papers for a period of time and for use in a manner sufficient to satisfy any applicable legal or regulatory requirements for records retention.

Timing and Fees

Specific services will commence upon execution and return of a Scope Appendix to this Engagement Letter and our professional fees will be based on the rates outlined in such Scope Appendix.

Unless otherwise stated, in addition to the fees described in a Scope Appendix the Client will pay all of Baker Tilly's reasonable out-of-pocket expenses incurred in connection with the engagement. All out of pocket costs will be passed through at cost and will be in addition to the professional fee.

Dispute Resolution

Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies between the parties hereto of every kind and nature arising out of or in connection with this Engagement Letter or the applicable Scope Appendix or Appendices as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation, or termination of this Agreement or the applicable Scope Appendix or Appendices as shall be resolved as set forth in this section using the following procedure: In the unlikely event that differences concerning the services or fees provided by Baker Tilly should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by engaging in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute resolution procedure. Each party shall bear their own expenses from mediation and the fees and expenses of the mediator shall be shared equally by the parties. If the dispute is not resolved by mediation, then the parties agree to expressly waive trial by jury in any judicial proceeding involving directly or indirectly, any matter (whether sounding in tort, contract, or otherwise) in any way arising out of, related to, or connected with this Agreement or the applicable Scope Appendix or Appendices as or the relationship of the parties established hereunder.

Because a breach of any the provisions of this Engagement Letter or the applicable Scope Appendix or Appendices as concerning confidentiality or intellectual property rights will irreparably harm the non-breaching party, Client and Baker Tilly agree that if a party breaches any of its obligations thereunder, the non-breaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights thereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation procedures set forth in this section in order to seek injunctive or declaratory relief.

Limitation on Damages

To the extent allowed under applicable law, the aggregate liability (including attorney's fees and all other costs) of either party and its present or former partners, principals, agents or employees to the other party related to the services performed under an applicable Scope Appendix or Appendices shall not exceed the fees paid to Baker Tilly under the applicable Scope Appendix or Appendices to which the claim relates, except to the extent finally determined to have resulted from the gross negligence, willful misconduct or fraudulent behavior of the at-fault party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter or the applicable Scope Appendix or Appendices as even if the other party has been advised of the possibility of such damages.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim.

Other Matters

In the event Baker Tilly is requested by the Client; or required by government regulation, subpoena, or other legal process to produce our engagement working papers or its personnel as witnesses with respect to its Services rendered for the Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses incurred in responding to such a request.

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated, or subcontracted by either party without the 'written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

In the event that any provision of this Engagement Letter or statement of work contained in a Scope Appendix hereto is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Engagement Letter or statement of work did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the Services should become subject to the independence rules of the U.S. Securities and Exchange Commission with respect to Client, such that any provision of this Engagement Letter would impair Baker Tilly's independence under its rules, such provision(s) shall be of no effect.

Termination

Both the Client and Baker Tilly have the right to terminate this Engagement Letter or any work being done under an individual Scope Appendix at any time after reasonable advance written notice. On termination, all fees and charges incurred prior to termination shall be paid promptly. Unless otherwise agreed to by the Client and Baker Tilly, the scope of services provided in a Scope Appendix will terminate 60 days after completion of the services in such Appendix.

Important Disclosures

Incorporated as Attachment A and part of this Engagement Letter are important disclosures. These include disclosures that apply generally and those that are applicable in the event Baker Tilly is engaged to provide municipal advisory services.

This Engagement Letter, including the attached Disclosures as updated from time to time, comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals, oral or written, and all other communications between the parties. Both parties acknowledge that work performed pursuant to the Engagement Letter will be done through Scope Appendices executed and made a part of this document.

Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Engagement Letter shall survive the expiration or termination of this Engagement Letter or any statement of work contained in a Scope Appendix hereto.

If this Engagement Letter is acceptable, please sign below and return one copy to us for our files.

Sincerely,

Signature Section:

The terms as set forth in this Engagement Letter are agreed to on behalf of the Client by:

Name: _____
Title: _____
Date: _____

Attachment A

Important Disclosures

Non-Exclusive Services

Client acknowledges and agrees that Baker Tilly, including but not limited to Baker Tilly US, LLP, Baker Tilly Municipal Advisors, LLC, Baker Tilly Capital, LLC, and Baker Tilly Investment Services, LLC, is free to render municipal advisory and other services to the Client or others and that Baker Tilly does not make its services available exclusively to the Client.

Affiliated Entities

Baker Tilly US, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

Baker Tilly Investment Services, LLC ("BTIS"), a U.S. Securities and Exchange Commission ("SEC") registered investment adviser, may provide services to the Client in connection with the investment of proceeds from an issuance of securities. In such instances, services will be provided under a separate engagement, for an additional fee. Notwithstanding the foregoing, Baker Tilly may act as solicitor for and recommend the use of BTIS, but the Client shall be under no obligation to retain BTIS or to otherwise utilize BTIS relative to Client's investments. The fees paid with respect to investment services are typically based in part on the size of the issuance proceeds and Baker Tilly may have incentive to recommend larger financings than would be in the Client's best interest. Baker Tilly will manage and mitigate this potential conflict of interest by this disclosure of the affiliated entity's relationship, a Solicitation Disclosure Statement when Client retains BTIS's services and adherence to Baker Tilly's fiduciary duty and/or fair dealing obligations to the Client.

Baker Tilly Capital, LLC ("BTC") Baker Tilly Capital, LLC ("BTC") is a limited service broker-dealer specializing in merger and acquisition, capital sourcing, project finance and corporate finance advisory services. BTC does not participate in any municipal offerings advised on by its affiliate Baker Tilly Municipal Advisors. Any services provided to Client by BTC would be done so under a separate engagement for an additional fee.

Baker Tilly Municipal Advisors ("BTMA") is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the SEC and the Municipal Securities Rulemaking Board ("MSRB"). As such, BTMA may provide certain specific municipal advisory services to the Client. BTMA is neither a placement agent to the Client nor a broker/dealer. The offer and sale of any Bonds is made by the Client, in the sole discretion of the Client, and under its control and supervision. The Client acknowledges that BTMA does not undertake to sell or attempt to sell bonds or other debt obligations and will not take part in the sale thereof.

Baker Tilly, may provide services to the Client in connection with human resources consulting, including, but not limited to, executive recruitment, talent management and community survey services. In such instances, services will be provided under a separate scope of work for an additional fee. Certain executives of the Client may have been hired after the services of Baker Tilly were utilized and may make decisions about whether to engage other services of Baker Tilly or its subsidiaries. Notwithstanding the foregoing, Baker Tilly may recommend the use of Baker Tilly or a subsidiary, but the Client shall be under no obligation to retain Baker Tilly or a subsidiary or to otherwise utilize either relative to the Client's activities.

Conflict Disclosure Applicable to Municipal Advisory Services Provided by BTMA

Legal or Disciplinary Disclosure. BTMA is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving BTMA. Pursuant to MSRB Rule G-42, BTMA is required to disclose any legal or disciplinary event that is material to the Client's evaluation of BTMA or the integrity of its management or advisory personnel.

There are no criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations or civil litigation involving BTMA. Copies of BTMA filings with the SEC can currently be found by accessing the SEC's EDGAR system Company Search Page which is currently available at <https://www.sec.gov/edgar/searchedgar/companysearch.html> and searching for either Baker Tilly Municipal Advisors, LLC or for our CIK number which is 0001616995. The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority.

Contingent Fee. The fees to be paid by the Client to BTMA are or may be based on the size of the transaction and partially contingent on the successful closing of the transaction. Although this form of compensation may be customary in the municipal securities market, it presents a conflict because BTMA may have an incentive to recommend unnecessary financings, larger financings or financings that are disadvantageous to the Client. For example, when facts or circumstances arise that could cause a financing or other transaction to be delayed or fail to close, BTMA may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Hourly Fee Arrangements. Under an hourly fee form of compensation, BTMA will be paid an amount equal to the number of hours worked multiplied by an agreed upon billing rate. This form of compensation presents a potential conflict of interest if BTMA and the Client do not agree on a maximum fee under the applicable Appendix to this Engagement Letter because BTMA will not have a financial incentive to recommend alternatives that would result in fewer hours worked. In addition, hourly fees are typically payable by the Client whether or not the financing transaction closes.

Fixed Fee Arrangements. The fees to be paid by the Client to BTMA may be in a fixed amount established at the outset of the service. The amount is usually based upon an analysis by Client and BTMA of, among other things, the expected duration and complexity of the transaction and the work documented in the Scope Appendix to be performed by Baker Tilly. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, Baker Tilly may suffer a loss. Thus, Baker Tilly may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives.

BTMA manages and mitigates conflicts related to fees and/or other services provided primarily through clarity in the fee to be charged and scope of work to be undertaken and by adherence to MSRB Rules including, but not limited to, the fiduciary duty which it owes to the Client requiring BMTA to put the interests of the Client ahead of its own and BTMA's duty to deal fairly with all persons in its municipal advisory activities.

To the extent any additional material conflicts of interest have been identified specific to a scope of work the conflict will be identified in the respective Scope Appendix. Material conflicts of interest that arise after the date of a Scope Appendix will be provide to the Client in writing at that time.

G. Itemized estimate of costs

Value for fees

We have prepared a fee estimate for the City of Lake Geneva based on the needs and objectives you have shared with us and our experience conducting similar cost allocation model studies. Our estimate allows for thorough and insightful advice and services from experienced professionals, providing a high value for fees.

- Proposed fixed dollar amount base fee to update the existing impact fees is **\$24,750**
- Not to exceed fee for the feasibility analysis is **\$8,250**
- Additional fee per impact fee for new facilities the City would choose to impose is **\$6,500**

Additional work

Should the City of Lake Geneva request and authorize additional work outside the scope of services described in our proposal we would invoice the City at either our standard hourly rate or at an agreed upon fee based on the additional scope requested. Additional work includes, but is not limited to:

- Work related to a special request
- Additional meetings or presentations
- Project delays exceeding four weeks attributable to the City

Hourly rates

Title	Hourly Rate
Principal, Partner, Managing Director	\$320
Senior Manager, Director	\$270
Manager, Senior Staff	\$225
Staff	\$165
Support	\$80

H. Schedule

Proposed timeline

Baker Tilly has the resources to begin your development impact fee study within 10 days of receiving the notice to proceed. The timing of this project coincides with the completion of other projects by the team assigned to your project so that they will be ready to begin your impact fee study. We will complete the work within 12 to 16 weeks, provided all necessary information is made available in a timely manner and City staff and officials are available, as needed, following the approved schedule.

Task	Month 1	Month 2	Month 3	Month 4
Task 1	■			
Task 2	■	■		
Task 3		■	■	
Task 4		■	■	
Task 5			■	■
Task 6			■	■
Task 7				■

Timeline	Milestone	Team member
Month 1	- Review background information and data provided by City staff - Develop growth projections - Prepare inventory assessment - Develop and review preliminary needs assessment with City - Review other available impact fees	Nick Dragisich Carla Gogin Patty Kettles Anji Couillard
Month 2	- Prepare feasibility analysis for additional impact fees - Work with City staff on suitability of additional impact fees - Present feasibility analysis to City - Determine recommended impact fees - Develop schedule of charges - Evaluate impact on housing affordability	Nick Dragisich Carla Gogin Patty Kettles Anji Couillard
Month 3	- City Attorney review of recommended impact fees - Prepare Draft Recommend Impact Fees	Nick Dragisich Carla Gogin Patty Kettles
Month 4	- Present Draft Recommended Impact Fees Report - Present Final Recommended Impact Fees Report - Assist City with updates to impact fee ordinance - Attend Public Hearing	Nick Dragisich

Meeting project schedules

Baker Tilly has a long history of successfully meeting our clients' schedules and we are committed to meeting every deadline set forth by the City. We believe in extensive planning and continuous project management to ensure that key personnel are available when needed and all deliverables are completed on time or ahead of schedule.

Remote work



For Baker Tilly, the safety of our people is paramount. We are committed to playing our part in containing COVID-19 by practicing responsible social distancing. As of this writing, our firm allows all professionals work remotely. Because Lake Geneva expects and deserves tailored, personalized service, we recognize that this policy may cause concern. **Please understand that we are prepared to deliver an exceptional service experience remotely if necessary.**

The City's engagement team has various tools enabling them to assist you from any location. Baker Tilly professionals each receive their own laptop and remote access credentials to connect to our internal network from outside the office. When Baker Tilly and the City are not able to meet in person, we utilize Microsoft Teams to quickly set up online meetings.

Additionally, we use Huddle, a secure cloud collaboration software, to work together anywhere, anytime and on any device. Huddle provides a platform for the City and Baker Tilly to come together, share files, assign tasks, and track activity in a secure environment.



Using Huddle as a central hub of activity means we all spend less time organizing documents, chasing approvals and searching through email – and more time achieving tangible results. The platform also enables real-time communication, meaning the status of your engagement will always be available.

Appendix I: Project team resumes

Please see the following pages for resumes of key team members.

MANAGING DIRECTOR

Nicholas R. Dragisich, P.E.

Nick Dragisich, a managing director at Baker Tilly US, LLP, has more than 30 years of management experience.



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Education

Master of Business
Administration
University of St. Thomas
(Saint Paul, Minnesota)

Bachelor of Science in civil
engineering
University of Minnesota –
Minneapolis

Registered Municipal Advisor with
the Securities
and Exchange Commission

Registered professional engineer
in Minnesota and Washington

Nick has been directly responsible for or involved in numerous utility rate and cost analysis studies, capital improvement planning, growth and fiscal impact studies, organizational management studies, staffing analyses, impact fee studies, as well as in the development of Excel®-based computer models for clients in California, Illinois, Indiana, Iowa, Kansas, Louisiana, Maryland, Minnesota, Montana, Missouri, Nebraska, New York, North Carolina, North Dakota, South Carolina, Tennessee, Texas, Utah, Virginia, Washington and Wisconsin.

Specific experience

- Leads the management consulting services practice
- Performs management studies for clients in areas that include long-range financial planning, financial feasibility, utility rates, capital improvement planning, organizational management and debt management
- More than 30 years of experience in engineering
- Served as a project engineer for a private firm
- Managed the design and construction of projects for municipal and private sector clients
- Served as a city administrator, assistant city manager and city engineer where he was responsible for and managed municipal utilities including water, sewer, stormwater, electricity, steam heat, and natural gas.
- Has been a speaker at state and national conferences on utility rates, long-range financial planning, strategic planning, and organizational management
- Guest lecturer at the University of Minnesota Department of Civil Engineering on how cities finance capital assets

Industry involvement

- International City/County Management Association (ICMA)
- Minnesota City/County Management Association (MCMA)
- Minnesota Government Finance Officers Association (MNGFOA)
- American Society of Civil Engineers (ASCE)
- American Public Works Association (APWA)
- Central States Water Environment Association (CSWEA)
- Water Environment Federation (WEF)
- American Water Works Association (AWWA)

Continuing professional education

- Employee Labor Relations Law Course, Institute of Applied Management and Law
- Economic Development Professional Course, National Development Council
- Delineation of Wetlands in Minnesota, Minnesota Board of Water and Soil Resources

PARTNER

Carla A. Gogin, CPA

Baker Tilly's Wisconsin state and local government team and leader of the firm's state and local government audit practice.



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Education

Bachelor of Business
Administration in accounting
University of Wisconsin-Madison

Carla, who has been with Baker Tilly since 1993, specializes in serving the financial needs of state and local government clients. Carla has assisted many municipalities and counties in implementing various Governmental Accounting Standards Board (GASB) pronouncements and to understand new auditing standards impacting the profession.

Specific experience

- Partner of numerous municipality and county audits
- Partner of single audits in accordance with the Uniform Guidance
- Leader of the Wisconsin state and local government audit team
- Leader of the firm's state and local government audit practice
- Member of the Baker Tilly Public Sector Technical Committee (Industry Center of Excellence)
- Reviews and provides technical assistance to local governments in preparing Comprehensive Annual Financial Reports for the Government Finance Officers Association (GFOA) certificate program
- Provides Tax Increment Financing (TIF) and Business Improvement District (BID) auditing, reporting and consulting services
- Presents audit reports to local government boards and committees
- Provides GASB strategic planning and implementation services to clients
- Provides guidance on accounting policies and procedures to improve the operation of the accounting function and strengthen internal controls
- Provides a variety of accounting and budgeting assistance to municipalities
- Served as the Assurance Quality Leader for the firm's state and local government industry practice group 2011 – 2015
- Served as the firm's Chief Risk Officer from 2006 – 2011
- Served as the firm's partner-in-charge of quality from 2006 – 2008
- Licensed CPA in Wisconsin

PARTNER

Carla A. Gogin, CPA

Page 2

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- AICPA State and Local Government Expert Panel (2012 – 2014)
- Former Baker Tilly International North American Accounting and Auditing Committee Chair (2006 – 2009)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Report Review Committee
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Speaks at national and regional industry conferences
- Authors published articles on municipal accounting issues
- Recognized contributor to:
 - AICPA “State and Local Government Audit and Accounting Guide”
 - AICPA “State and Local Government Audit Risk Alert”
 - AICPA Checklists and Illustrative Financial Statements State and Local Governments
 - Journal of Accountancy “Risk Assessment Standards in Action” co-author
 - The municipality “Fraud in Government” co-author

Community involvement

- Center for Advanced Studies in Business (University of Wisconsin-Madison) – board member (2017 to present)



DIRECTOR

Patricia L. Kettles, CIPMA

Patty Kettles, a director at Baker Tilly, has been with the firm since 1995.



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Education

Master of Business
Administration
University of St. Thomas
(Saint Paul, Minnesota)

Bachelor of Science, business
University of Minnesota –
Minneapolis

Registered Municipal Advisor with
the Securities and Exchange
Commission

Patty has nearly 25 years of experience working with clients on various projects, including performing utility rate analyses and financial feasibilities, financing options, capital improvement programming and debt management.

Specific experience

- Completes management studies for a wide array of clients in areas such as:
 - Fiscal impact analysis
 - Utility rate analysis
 - Revenue diversification/cost recovery
 - Financial feasibility
 - Financing options
 - Capital improvement programming
 - Debt management
- Created several complex financial forecasting models for major metropolitan clients
- Mentors new staff members
- Experienced in project support services, including structuring debt, reviewing financing options with consultants and clients, writing recommendations that explain the plan of finance, reviewing Official Statements and legal documents related to financing and assisting clients with general questions
- Works with clients in Virginia, Iowa, Illinois, Kansas, Minnesota, Missouri, North Dakota, Washington, Wisconsin and Maryland

Industry involvement

- Government Finance Officers Association of the United States and Canada (GFOA)
- Minnesota Government Finance Officers Association (MNGFOA)
- National Association of Municipal Advisors (NAMA)

Continuing professional education

- Certified Independent Professional Municipal Advisor (CIPMA)

ANALYST

Anji Couillard

Anji Couillard, a financial analyst at Baker Tilly, has been with the firm since 2015.



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Education

Bachelor of arts, electronic
publishing/graphic design
Saint Mary's University of
Minnesota (Winona, Minnesota)

Anji assists the public sector advisory team as a financial analyst. Her responsibilities include conducting research, performing analytical work, and supporting the consultants to ensure project deadlines are met.

Specific experience

- More than 10 years of administrative support experience for multiple departments
- Contract administration
- Compliance and financial regulations
- Marketing, photography and videography
- Process and procedure creation
- Data research and analysis

Appendix II: Project examples

VILLAGE OF MCFARLAND

McFarland, Wisconsin

PARK IMPACT FEE, FEE IN LIEU OF LAND DEDICATION AND PUBLIC FACILITY NEEDS ASSESSMENT

Baker Tilly Virchow Krause, LLP
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Madison, WI 53707-7398
608 249 6622
800 362 7301

Dated: January 27, 2020

Table of Contents

	<u>Page No.</u>
Executive Summary	1
Introduction	2
Section A – Impact Fee Statutory Requirements	3 – 6
Section B – Compliance with Wisconsin Impact Fee Requirements	7 – 8
Section C – Impact Fee for Park Facility Improvements and Fee in Lieu of Land Dedication	9 – 14
Appendix A	15 - 16

Executive Summary

The purpose of this project was to evaluate and update the Village's current park impact fee under Wisconsin Statute, Chapter 66, Section 66.0617 Impact Fees and its fee in lieu of land dedication under Wisconsin Statute, Chapter 236, Section 236.45 Local Subdivisions Requirements. The park impact fee(s) as referenced throughout this report include both the trail and park development aspects of the park impact fee. Throughout the report, the term "fee in lieu of land dedication" is utilized this is synonymous with "parkland impact fee". The Village will be utilizing the term "parkland impact fee" in its ordinance.

According to the Village of McFarland's (the "Village") Outdoor Recreation & Open Space Plan 2019 – 2023, the Village is expecting to have population growth slightly higher than Dane County as a whole through 2040. This anticipated growth will require additions to the Village's parkland and park facilities (trails and park capital improvements). Impact fees will continue to assist in financing the capital costs associated with trails and park facility improvements. A fee in lieu of land dedication will continue to assist in financing the acquisition or initial improvement of land for public parks.

The Village currently charges a park impact fee and a fee in lieu of land dedication as established by the following reports and ordinances:

Village of McFarland Ordinance 2004-07 (original impact fee adoption)

Public Facilities Needs Assessment for Park Improvements (Virchow, Krause & Company, LLP 2003 / revised 2004)

Village of McFarland Outdoor Recreation Plan approved May 29, 2001

Ordinance No. 2010-01 updating Chapter 56 – Subdivisions Section 56-176 Fee in Lieu of Parkland Dedication

The Village has not updated its park impact fees since establishment. The Village implemented a fee in lieu of land dedication fee in the 1980's. The fee was updated in 2010.

This document serves as a summary of Baker Tilly's analysis of the Village's existing park impact fee and its fee in lieu of land dedication. It also serves to satisfy the statutory obligations as outlined in Wisconsin Statute 66.0617 and Wisconsin Statute 236.45 to update its existing fees and public facility needs assessment. The primary resources used in this development of this study include:

- > *The Village of McFarland Outdoor Recreation & Open Space Plan 2019 – 2023 (the Plan)* adopted on May 28, 2019. See the acknowledgements section of the Plan for those that were involved in its creation. The Plan is located on the Village's website.
- > *The park inventory listing as provided by the Village.* This document was compiled by the Village from the Village insurance listing, replacement values, internal capital asset listing and observation. Refer to Appendix A.
- > *The trail inventory listing as provided by the Village.* This document was compiled by the Village with assistance from the Village engineer. Refer to Appendix A.
- > The land cost is based on the village-wide average cost of unimproved land acquisition based on recent land sales.

This study should be read in conjunction with these resources. We provide no assurance on the accuracy of the resources used to develop this study. The Village may implement or update other impact fees at a later date; however, no consideration has been given to those possibilities in this report.

Introduction

As previously stated in the Executive Summary, the Village expects to experience population growth through 2040. Planning responsibly for new growth within a community is one of many challenges facing local governments. Effective accommodation of this development requires the construction and upgrade of public facilities and infrastructure to serve new residents. As well as additional park land to accommodate growth.

It is common that during the construction and upgrade of public infrastructure, many residents and businesses that will occupy the newly developed areas of the community may not yet be present. The purchase of land and the development of land often precedes the inhabiting of the property. While this may be an obvious fact, it holds important consequence for the public financing of new development. In order to apportion the public costs of new development fairly and responsibly, some measure must be undertaken to ensure that the entire cost of accommodating new development is not born solely by the current residents of the municipality. One such measure to accomplish this goal is the use of impact fees and a fee-in-lieu of land dedication to offset the initial cost to local taxpayers of satisfying the additional demand on the public infrastructure and park land.

Section A – Impact Fee Statutory Requirements

Wisconsin's Impact Fee Statute 66.0617 prescribes the types of public infrastructure for which an impact fee may be charged, the costs that may be included in developing an impact fee, as well as the obligations on the part of the issuing municipality prior to and subsequent to the fee being charged. These obligations are detailed below.

In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10). This is detailed below.

Wisconsin State Statute Section 66.0617(1) Definitions:

The following definitions as outlined in Wisconsin State Statute 66.0617(1) have been addressed in the fee computation. The requirements are as follows:

- > *Per Subsection(1)(a), "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.*

Based on the definition above, only allowable capital costs are included in the impact fee computation.

- > *Per Subsection (1)(f)(1), "Public Facilities" means...parks, playgrounds, and land for athletic fields.....".*

The projects included in the fee computation meet this definition.

- > *Per Subsection (1)(g), "Service area" means geographical area delineated by a municipality within which there are public facilities.*

The park types, acreage standards and service area radius are detailed in the Village of McFarland Outdoor Recreation & Open Space Plan 2019 – 2023. This document is located on the Village's website.

- > *Per Subsection (1)(h), "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.*

The park types, acreage standards and service area radius are detailed in the Village of McFarland's Outdoor Recreation & Open Space Plan 2019 – 2023.

The cost standard per acre is based on the replacement value of improvements provided to the Village's insurer and supported by the Village's capital asset records as well as observation. See Appendix A.

The standards and service areas used for consideration in this study are for "active-use and accessible passive-use" parks. It does not include conservancy park areas and drainageways. Although these areas may be used for recreational purposes, they are not suitable for long-term "active-use and accessible passive-use" recreational facility improvements. The Village currently provides 18.5 acres of active-use and accessible passive use acres of parkland per 1,000 residents.

Section A – Impact Fee Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(1) Definitions (cont.):

This is up from the 16.3 acres of active and accessible passive use acres per 1,000 residents from the 2019 Outdoor Recreation & Open Space Plan. The difference in these values reflects additional parkland additions and population growth that occurred after the 2019 Open Space Plan was adopted and before the adoption of this report. In total, the Village provide 46.6 acres of active, passive and conservancy parkland per 1,000 residents at the time this report was adopted.

The Village trail standard is outlined in Appendix A.

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees:

This report adheres to what an impact fee should reflect according to Wisconsin State Statute 66.0617(6). The standard requirements are as follows:

- > *Per Section (6)(a), shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.*

The fees found herein are for public facilities and land that are required to serve future developed land and the service demands that development creates.

- > *Per Section (6)(am), may not include amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed.*

The fees were developed to address the capacity necessary to service the development for which the fees are being imposed.

- > *Per Section (6)(b), may not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.*

The capital costs, which form the basis for the fees developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time the study as assembled by village staff. These standards were then used to calculate a cost to be charged.

- > *Per Section (6)(c), shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.*

The capital costs, which form the basis for the fee developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time of the study as assembled by village staff. These standards were then used to calculate a cost to be charged.

- > *Per Section (6)(d), shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under Chapter 236 or any other items of value.*

The other financing sources listed above were taken into consideration as a part of the fee computations. It has been determined that these financing sources have not been used to finance capital costs for park improvements. Therefore, these sources were not included in the fee calculations.

Section A – Impact Fee Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees (cont.):

- > *Per Section (6)(e), shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.*

The receipt of federal and or state grants was considered in the fee development. No grant funds have been received from federal or state governments specifically for park improvements or land purchases in the last ten years. Village staff determined that state and federal grant funds cannot be relied upon to fund future park projects. Therefore, the fee has not been reduced for such funds. The village will continue to attempt to secure park grant funding. Any grant funds received in the future will be factored in future impact fee calculations.

- > *Per Section (6)(f), may not include amounts necessary to address existing deficiencies in public facilities.*

The capital costs included in the fee computations are not related to curing existing deficiencies.

- > *Per Section (6)(fm), may not include expenses for operation or maintenance of a public facility.*

The costs included in the fee computations do not include expenses for operation or maintenance of a public facility.

- > *Section (6)(g) except as provided under this paragraph, shall be payable by the developer or the property owner to the municipality in full upon issuance of a building permit by the municipality. There are exceptions to this outlined in the statute.*

All fees will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617 (7r) – Impact Fee Reports

- > *At the time that the municipality collects an impact fee, it shall provide to the developer for which it received the fee an accounting of how the fee will be spent.*

The Village is aware of this requirement.

Wisconsin State Statute Section 66.0617 (8) – Requirements for Impact Fee Revenues

- > *Revenues from each impact fee that is imposed shall be placed in a separate segregated interest-bearing account and shall be accounted for separately from the other funds of the municipality. Impact fee revenues and interest earned on impact fee revenues may be expended only for the particular capital costs for which the impact fee was imposed, unless the fee is refunded under sub. (9).*

The Village accounts for its impact fees in a separate general ledger account. Interest income is allocated to this account on a monthly basis.

Section A – Impact Fee Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617 (9) – Refund of Impact Fees

- > *Except as provided in this subsection, impact fees that are not used within 8 years after they are collected to pay capital costs for which they were imposed shall be refunded to the payer of fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub. (8). Impact fees that are collected for capital costs related to lift stations or collecting and treating sewage that are not used within 10 years after they are collected to pay the capital costs for which they were imposed, shall be refunded to the payer of the fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub.(8). The 10-year time limit for using impact fees that is specified under this subsection may be extended for 3 years if the municipality adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the 10 year limit, it needs an additional 3 years to use the impact fees that were collected.*

The resolution shall include detailed written findings that specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this sub-section. For purposes of the time limits in this subsection, an impact fee is paid on the date the developer obtains a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality under sub. (6) (g).

According to Village management, the Village has spent down its impact fee collections in accordance with state statute guidance and no refunds have been made to date.

NOTE: The impact fee requirements outlined in this section are subject to change by the legislature at any time. Refer to the state statute for the impact fee statutory requirements.

Section B – Compliance with Wisconsin Impact Fee Requirements

Impact Fee Process

See Wisconsin State Statute 66.0617 for the detailed process. In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10).

The process followed and information utilized in the development of the impact fees / fee in lieu of land dedication is summarized below:

- Requires a Public Hearing:
 - Class 1 notice under Chapter 985
 - Provide copy of proposed ordinances
 - Provide public facilities needs assessment
- Based on a Public Facilities Needs Assessment (for facilities included in the impact fee calculation):
 - Inventory of existing facilities, including deficiencies
 - Identification of new public facilities
 - Estimated (or actual) capital cost of new public facilities
 - Effect of recovering capital costs on affordable housing
 - Available for public inspection and copying in the office of the clerk at least 20 days before hearing
- Follow Impact Fee Standards:
 - Rational relationship to the need for new facilities
 - Proportionality
 - Actual costs or reasonable estimates
 - Net of other charges
 - Net of grants
 - Must exclude improvements to address deficiencies
 - May not include expenses for operation or maintenance of a public facility
 - Payable by the developer or property owner to the village in full upon the issuance of a building permit by the Village
- Establish Accounting Requirements:
 - Use of funds restricted
 - Subject to refund
- Specify Appeal Procedure

Section B – Compliance with Wisconsin Impact Fee Requirements (cont.)

Imposition of the Park Impact Fee / Fee-in-lieu of Land Dedication

The park impact fee and fee-in-lieu of land dedication will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617(7) - Low Cost Housing

In general, the level of the fees in relation to average housing cost should not impede the affordability of low-cost housing. For example, including the proposed single family park impact fee and fee in lieu of land dedication of \$5,935, in a typical 30 year mortgage at 4% interest would equate to an additional monthly payment of \$28. According to AreaVibes Inc., the median home price in McFarland is \$243,000. Assuming a down payment of 20%, the average monthly mortgage payment would be \$928. The impact fee would be 3% of this monthly payment. In addition, if the owner of a multifamily dwelling were to include the proposed multi-family fees of \$4,122 in a mortgage with the same terms, the additional monthly payment would be \$19.

The impact fee statute allows for an exemption from or reduced fees on new development that is approved for affordable housing. If a portion of the project has been approved for affordable housing, then the fee may be adjusted accordingly at the discretion of the Village Board upon recommendation of the Planning Commission.

Information from the 2012-2016 US Census showed that the Village of McFarland's median household income was \$78,009 (2016 dollars). Dane County's median household income was \$64,773 (2016 dollars). Wisconsin's household income was \$53,357 (2015 dollars).

Updates to the Report

Unless modified further by the Village Board, the park impact fees and the fee-in-lieu of land dedication shall be adjusted annually on January 1 by the Community Development Director utilizing the consumer Price Index – All Urban Consumers – Midwest Region prepared by the United States Department of Labor. This will allow for changes in growth, project costs, estimates or other projects to be incorporated into the fees. See assumptions for recommendations.

Section C – Impact Fee for Park Facility Improvements

Assumptions

- > The existing park impact fees were based on *Village of McFarland Ordinance 2004-07, Public Facilities Needs Assessment for Park Improvements (Virchow, Krause & Company, LLP, 2003 / revised 2004)*, and the *Village of McFarland Outdoor Recreation Plan approved May 29, 2001*. These fees have not been updated by the Village since they were put in place.
- > The fee in lieu of parkland dedication was updated in 2010 per village Ordinance 2010-01.
- > The Village's current Outdoor Recreation & Open Space Plan 2019 – 2023 (Plan) was used as the basis for this study. This Plan was approved on May 28, 2019. As noted in the Plan, "Recreation planning has become an essential element of long-range community planning." The plan also supports the guidelines established in the Village of McFarland 2017 Comprehensive Plan which can be found on the Village website.
https://www.mcfarland.wi.us/index.asp?SEC=0E83C2A4-E3E3-452E-B443-D0155A06F2DE&DE=300AF5FC-C27A-4DBB-A7D1-48B424F3368B&Type=B_BASIC
- > According to the US Census, 2011-2015, the most recent population estimate for the Village is 8,168 as of July 1, 2016, which is an increase of approximately 1,700 since 2000 (6,400 population) or a 26% increase. According to the US Census 2011-2015 survey results, it is expected that the Village's population will grow to 9,895 by the year 2040 or an increase of approximately 1,700 or 21%. The current 2019 population is 8,700.
- > According to the United States Census Bureau (2010 results – latest known), the Village has a total land area in square miles of 3.55 which equates to a population density of 2,300 inhabitants per square mile when using the 2011-2015 ACS estimates and 2,450 inhabitants per square mile when using the 2019 population.
- > According to the Village's parkland inventory records (see Appendix A, Table II.), the Village has approximately 160.5 improved acres of active and accessible passive use parkland for existing residents.
- > According to the Village, the Village has park improvements in the amount of \$5,761,746. This includes all Village parks that only have Village improvements i.e. no developer added improvements. The estimated improvement cost per acre is \$47,035 (see Appendix A, Table I.)
- > According to the Village, the Village has also used its resources to finance trails in the amount of \$2,780,000. The estimated cost per foot of trail is \$55 (see Appendix A, Table III.)
- > The land costs to calculate the fee-in-lieu of land dedication is based on the village-wide average cost of land acquisition and the updated Village land dedication requirement. The cost per acre is \$81,000 (see Appendix A, Table IV).
- > Park development fees will not be assessed to nonresidential land uses as park usage is primarily residential in this community.
- > The Park & Open Space standards can be found in the Outdoor Recreation & Open Space Plan 2019 – 2024. These standards have been updated to reflect current data at the time this impact fee report was adopted.

Section C – Impact Fee for Park Facility Improvements (cont.)

Assumptions (cont.)

- > For purposes of this analysis, it is assumed that there will be an average of 2.62 persons per household for single-family housing units and 1.82 persons per household for duplex and multifamily housing units. See Section C (pages 11 – 13) for the computation and source information.
- > For purposes of this report, “Group Quarters Dwelling Unit” is defined as follows: a dwelling unit where individuals live or stay that is owned or managed by an entity or organization providing housing and / or services for the residents. The services may include, but are not limited to, custodial or medical care and other types of assistance (for example a skilled-nursing facility). Residency is restricted to the individuals receiving the services, and the individuals typically do not participate in the labor force while a resident. Typically, a Group Quarters Dwelling Unit has one resident per unit.
- > It is assumed that Village of McFarland parks, particularly the athletic facilities, will be used by other nearby communities. However, it is further assumed that such use will be reciprocal in that McFarland residents will use facilities in other jurisdictions in roughly equal measure. Nonresident use is not considered to have a measurable influence on the level of improvement or the allocation of capital improvement costs as the Village does not include non-residents in its park standard.
- > The village has one impact fee zone which is comprised of the entire Village of McFarland.

The standards and service areas used for consideration in this study are for “active-use and accessible-passive” parks. It does not include conservancy park areas and drainage-ways. Although these areas may be used for recreational purposes, they are not suitable for long-term “active-use and accessible passive-use” recreational facility improvements. The Village currently provides 18.5 acres of active and accessible passiveuse acres of parkland per 1,000 residents.

This is up from the 16.3 acres of active and accessible passive use acres per 1,000 residents from the 2019 Outdoor Recreation & Open Space Plan. The difference in these values reflects additional parkland additions and population growth that occurred after the 2019 Open Space Plan was adopted and before the adoption of this report. In total, the Village provide 46.6 acres of active, passive and conservancy parkland per 1,000 residents at the time this report was adopted.

Recommendation

The Village should consider whether its existing park impact fee and fee in lieu of land dedication fee should be updated with the fees identified and explained on the following pages. The recommended single family and multi-family fees represent an increase from the existing fee. The Group Quarters dwelling unit type has been broken out from the multi-family dwelling unit type.

Section C – Impact Fee for Park Facility Improvements (cont.)

Fee Summary

Dwelling Unit Type	Park Facilities Improvement	Trail	Fee in Lieu of Land Dedication	Total
Single Family	\$ 1,735	\$ 837	\$ 3,915	\$ 6,487
Multi Family	1,205	581	2,719	4,505
Group Quarters	662	319	1,494	2,475

APPENDIX A

Section C - Impact Fee for Park Facility Improvements (cont.)

Park Facilities Improvement Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.62	\$ 662.27	\$ 1,735.16
Multi Family	1.82	\$ 662.27	\$ 1,205.34
Group Quarters	1.00	\$ 662.27	\$ 662.27

Cost Recovery:

Total cost of improved parkland \$ 5,761,746 B

Current residents 8,700 C

Cost per Person \$ 662.27

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the Village of McFarland - Appendix A. Table I.

C) Per the Village of McFarland

Section C - Impact Fee for Park Facility Improvements (cont.)

Trail Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.62	\$ 319.54	\$ 837.21
Multi Family	1.82	\$ 319.54	\$ 581.57
Group Quarters	1.00	\$ 319.54	\$ 319.54

Standards:

Cost standard per foot \$ 55 B

Current Statistics:

Estimated 2019 Village population 8,700 C

Footage per person

Total footage	50,591	D
Divided by: current residents	<u>8,700</u>	C
Foot per person	<u>5.8150575</u>	

Cost per Person:

Cost standard per foot	\$ 55	B
Multiplied by: footage per person	<u>5.8150575</u>	per above
Cost per person	<u>\$ 319.54</u>	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the Village of McFarland - Appendix A. Table III.

C) Source: U.S. Census, Wisconsin Department of Administration 2019 population estimate

D) Per the Village engineer

Section C - Impact Fee for Park Facility Improvements (cont.)

Fee in lieu of land dedication

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.62	\$ 1,494.45	\$ 3,915.47
Multi Family	1.82	\$ 1,494.45	\$ 2,719.91
Group Quarters	1.00	\$ 1,494.45	\$ 1,494.45

Standards:

Cost standard per acre \$ 81,000 B

Parkland acres per 1,000 residents 18.5 C

Cost per Person:

Cost standard per acre	\$ 81,000	B
Multiplied by: acres per person	<u>0.0184500</u>	per above
Cost per person	<u>\$ 1,494.45</u>	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the Village of McFarland - Appendix A. Table IV.

C) Per the Village of McFarland

Appendix A**Table I. Inventory of Park Capital Improvements**

		2019
Neighborhood Parks	Acres	Replacement Value of Village Improvements
Cedar Ridge Park	3.90	\$ 68,835
Woodland Estates Park	2.40	114,297
Highland Oaks Park	2.20	177,620
Jaegar Park	2.00	46,049
Autumn Grove Park	1.50	108,890
Egner Park	2.30	72,525
Orchard Hill Park	58.30	142,388
Arnold Larson Park	1.40	144,232
Subtotal	74.00	874,836
Mini Parks		
Valley Totlot	1.00	26,190
Discovery Garden Park	0.20	179,135
Ridgeview Totlot	0.40	15,894
Subtotal	1.60	221,219
Community Parks		
Brandt Park	4.90	1,771,880
Lewis Park/Legion Memorial	13.00	1,203,322
McDaniel Park	8.70	570,569
William McFarland Park	20.30	1,119,920
Subtotal	46.90	4,665,691
Park improvement subtotal	122.50	5,761,746
AVERAGE COST PER ACRE TO IMPROVE		\$ 47,035

Source: Village of McFarland

Appendix A
Table II. Park Inventory

Park	Park Type	Acres	Total Replacement Costs	Less Developer Funded	Net	10% Engineering Planning	Total	Improvement Cost Per Acre
Included In Park Improvement Calculation								
Brandt Park	Community	4.90	\$ 1,610,800	\$ -	\$ 1,610,800	\$ 161,080	\$ 1,771,880	\$ 361,608
Lewis Park/Legion Memorial	Community	13.00	1,093,929	-	1,093,929	109,393	1,203,322	92,563
McDaniel Park	Community	8.70	518,699	-	518,699	51,870	570,569	65,583
William McFarland Park	Community	20.30	1,018,109	-	1,018,109	101,811	1,119,920	55,168
Subtotal		<u>46.90</u>	<u>4,241,537</u>	<u>-</u>	<u>4,241,537</u>	<u>424,154</u>	<u>4,665,691</u>	
Cedar Ridge Park	Neighborhood	3.90	62,577	-	62,577	6,258	68,835	17,650
Woodland Estates Park	Neighborhood	2.40	103,906	-	103,906	10,391	114,297	47,624
Highland Oaks Park	Neighborhood	2.20	161,473	-	161,473	16,147	177,620	80,736
Jaeger Park	Neighborhood	2.00	41,863	-	41,863	4,186	46,049	23,025
Autumn Grove Park	Neighborhood	1.50	98,991	-	98,991	9,899	108,890	72,593
Egner Park	Neighborhood	2.30	65,932	-	65,932	6,593	72,525	31,533
Orchard Hill Park	Neighborhood	58.30	129,444	-	129,444	12,944	142,388	2,442
Arnold Larson Park	Neighborhood	1.40	131,120	-	131,120	13,112	144,232	103,023
Subtotal		<u>74.00</u>	<u>795,306</u>	<u>-</u>	<u>795,306</u>	<u>79,530</u>	<u>874,836</u>	
Valley Totlot	Mini Park	1.00	23,809	-	23,809	2,381	26,190	26,190
Discovery Garden Park	Mini Park	0.20	162,850	-	162,850	16,285	179,135	895,675
Ridgeview Totlot	Mini Park	0.40	14,449	-	14,449	1,445	15,894	39,735
Subtotal		<u>1.60</u>	<u>201,108</u>	<u>-</u>	<u>201,108</u>	<u>20,111</u>	<u>221,219</u>	
Total Park Improvements		<u>122.50</u>	<u>\$ 5,237,951</u>	<u>\$ -</u>	<u>\$ 5,237,951</u>	<u>\$ 523,795</u>	<u>\$ 5,761,746</u>	<u>\$ 47,035</u>

Note 1: Table II. includes all Village parks that have been improved by the Village.

Note 2: The following parks are unimproved and were not included in the park improvement computation:

	Acres
CTH AB	26.00
Woodland Commons	5.00
Siggelkow Road Park	5.50
Juniper Ridge	1.50
Total unimproved parks	<u>38.00</u>

Note 3: Total active-use and accessible passive-use acres per the Village Outdoor Recreation Plan equals 132.5. The total park improvement acreage above (122.50) in addition to unimproved parks (38.0) equals 160.5. The difference of 28.0 acres accounts for additional park acreage added to the Village following adoption of the Outdoor Recreation Plan prior to the adoption of this report.

Table III. Trail Inventory

Total feet of Village Trails	<u>50,591</u>
Total miles of Village Trails	<u>9.58</u>
Replacement Value	<u>\$ 2,780,000</u>
Replacement cost per foot	<u>\$ 55</u>

Table IV. Fee in lieu of land dedication

Cost per acre	<u>\$ 81,000</u>
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CITY OF STOUGHTON

Stoughton, Wisconsin

PARK IMPACT FEE, FEE IN LIEU OF LAND DEDICATION AND PUBLIC FACILITY NEEDS ASSESSMENT

Baker Tilly US, LLP
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Madison, WI 53707-7398
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Dated: March 8, 2021

Table of Contents

	<u>Page No.</u>
Executive Summary	1
Introduction	3
Section A – Statutory Requirements	4 – 8
Section B – Compliance with Wisconsin Impact Fee Requirements	9 – 10
Section C – Fee Calculation and Land Dedication Requirements	11 – 17
Appendix A	18 - 19

Executive Summary

The purpose of this project was to evaluate and update the City's current park impact fee under Wisconsin Statute, Chapter 66, Section 66.0617 Impact Fees and its fee in lieu of land dedication under Wisconsin Statute, Chapter 236, and Section 236.45 Local Subdivisions Requirements. The park impact fee(s) as referenced throughout this report include both the trail and park development aspects of the park impact fee.

According to the City of Stoughton's (the "City") 2018 Comprehensive Outdoor Recreation Plan, the City is expecting to have population growth slightly higher than Dane County as a whole through 2030. This anticipated growth will require additions to the City's parkland and park facilities (trails and park capital improvements). Impact fees will continue to assist in financing the capital costs associated with trails and park facility improvements. A fee in lieu of land dedication will continue to assist in financing the acquisition or initial improvement of land for public parks.

The City currently charges a park impact fee and a fee in lieu of land dedication as established by the following reports and ordinances:

Stoughton, WI Code of Ordinances, Sec. 67-5 – Parks, playgrounds and land for athletic fields impact fee. Ordinance No. 0-8-09, 6-23-2009

Stoughton, WI Code of Ordinances, Section 66-1101 – Provision of public lands and open spaces. Ordinance No. 0-7-09, 6-23-2009

Public Facilities Needs Assessment and Impact Fee Study dated January 2009 (Ruekert & Mielke 2009)

Per the City, they update the impact fee and fee in lieu of land dedication annually based on the Engineering News Record Construction Cost Index per Sec 66-1101.(2).

This document serves as a summary of Baker Tilly's analysis of the City's existing park impact fee and its fee in lieu of land dedication. It also serves to satisfy the statutory obligations as outlined in Wisconsin Statute 66.0617 and Wisconsin Statute 236.45 to update its existing fees and public facility needs assessment. The primary resources used in this development of this study include:

- > *The City of Stoughton 2018 Comprehensive Outdoor Recreation (the Plan)* as prepared by Ayres Associates adopted on December 11, 2018. See the acknowledgements section of the Plan for those that were involved in its creation. The Plan is located on the City's website.
- > *The park inventory listing as provided by the City.* This document was compiled by the City from the City insurance listing, replacement values, internal capital asset listing, observation and engineering assistance. Refer to Appendix A.
- > *The trail inventory listing as provided by the City.* This document was compiled by the City. Refer to Appendix A.
- > *The land cost as provide by the City.* The land cost is based on the City-wide average cost of unimproved land acquisition based on recent land sales and the cost to improve the land for public parks. Per s. 236.45(6)(ac), "improvement for public parks" means grading, landscaping, installation of utilities, construction of sidewalks, installation of playground equipment, and construction or installation of restroom facilities on land intended for public park purposes."

Executive Summary (cont.)

This study should be read in conjunction with these resources. We provide no assurance on the accuracy of the resources used to develop this study.

The City may implement or update other impact fees at a later date; however, no consideration has been given to those possibilities in this report.

Introduction

As previously stated in the Executive Summary, the City expects to experience population growth through 2030. Planning responsibly for new growth within a community is one of many challenges facing local governments. Effective accommodation of this development requires the construction and upgrade of public facilities and infrastructure to serve new residents. As well as additional park land to accommodate growth.

It is common that during the construction and upgrade of public infrastructure, many residents and businesses that will occupy the newly developed areas of the community may not yet be present. The purchase of land and the development of land often precedes the inhabiting of the property. While this may be an obvious fact, it holds important consequence for the public financing of new development. In order to apportion the public costs of new development fairly and responsibly, some measure must be undertaken to ensure that the entire cost of accommodating new development is not born solely by the current residents of the municipality. One such measure to accomplish this goal is the use of impact fees and a fee-in-lieu of land dedication to offset the initial cost to local taxpayers of satisfying the additional demand on the public infrastructure and park land.

Section A – Statutory Requirements

Wisconsin's Impact Fee Statute 66.0617 prescribes the types of public infrastructure for which an impact fee may be charged, the costs that may be included in developing an impact fee, as well as the obligations on the part of the issuing municipality prior to and subsequent to the fee being charged. These obligations are detailed below.

In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6) (am), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10). This is detailed below.

Wisconsin State Statute Section 66.0617(1) Definitions:

The following definitions as outlined in Wisconsin State Statute 66.0617(1) have been addressed in the fee computation. The requirements are as follows:

- > *Per Subsection(1)(a), "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.*

Based on the definition above, only allowable capital costs are included in the impact fee computation.

The City's standard related to its fee-in-lieu of land dedication costs is outlined below. See Chapter 236 requirements.

- > *Per Subsection (1)(f)(1), "Public Facilities" means...parks, playgrounds, and land for athletic fields.....".*

The projects included in the impact fee computation meet this definition.

- > *Per Subsection (1)(g), "Service area" means geographical area delineated by a municipality within which there are public facilities.*

The service area for the impact fee and the fee-in-lieu of land dedication is the City of Stoughton. The park types, acreage standards and service area radius are detailed in the City of Stoughton's 2018 Comprehensive Outdoor Recreation Plan. This document is located on the City's website.

- > *Per Subsection (1)(h), "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.*

The park types, acreage standards and service area radius are detailed in the City of Stoughton's 2018 Comprehensive Outdoor Recreation Plan.

The impact fee cost standard per acre is based on the replacement value of improvements provided to the City's insurer and supported by the City's capital asset records as well as observation. See Appendix A.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(1) Definitions (cont.):

The City trail standard is outlined in Appendix A.

The standards and service areas used for consideration in the impact fee calculation is for “active-use” parks. The impact fee calculation does not include conservancy park areas and drainageways. Although these areas may be used for recreational purposes, they are not suitable for long-term “active use” recreational facility improvements. The City currently provides 9.95 acres of active-use acres of parkland per 1,000 residents for its impact fee calculation.

The City’s standard related to its fee-in-lieu of land dedication is outlined below. See Chapter 236 requirements.

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees:

This report adheres to what an impact fee should reflect according to Wisconsin State Statute 66.0617(6). The standard requirements are as follows:

- > *Per Section (6)(a), shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.*

The fees found herein are for public facilities and land that are required to serve future developed land and the service demands that development creates.

- > *Per Section (6)(am), may not include amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed.*

The fees were developed to address the capacity necessary to service the development for which the fees are being imposed.

- > *Per Section (6)(b), may not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.*

The capital costs, which form the basis for the fees developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time the study as assembled by City staff. These standards were then used to calculate a cost to be charged.

- > *Per Section (6)(c), shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.*

The capital costs, which form the basis for the fee developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time of the study as assembled by City staff. These standards were then used to calculate a cost to be charged.

- > *Per Section (6)(d), shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under Chapter 236 or any other items of value.*

The other financing sources listed above were taken into consideration as a part of the fee computations. It has been determined that these financing sources have not been used to finance capital costs for park improvements. Therefore, these sources were not included in the fee calculations.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees (cont.):

- > *Per Section (6)(e), shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.*

The receipt of federal and or state grants was considered in the fee development. No grant funds have been received from federal or state governments specifically for park improvements or land purchases in the last ten years. City staff determined that state and federal grant funds cannot be relied upon to fund future park projects. Therefore, the fee has not been reduced for such funds. The City will continue to attempt to secure park grant funding. Any grant funds received in the future will be factored in future impact fee calculations.

- > *Per Section (6)(f), may not include amounts necessary to address existing deficiencies in public facilities.*

The costs included in the fee computations are not related to curing existing deficiencies.

- > *Per Section (6)(fm), may not include expenses for operation or maintenance of a public facility.*

The costs included in the fee computations do not include expenses for operation or maintenance of a public facility.

- > *Section (6)(g) except as provided under this paragraph, shall be payable by the developer or the property owner to the municipality in full upon issuance of a building permit by the municipality. There are exceptions to this outlined in the statute.*

All fees will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617 (7r) – Impact Fee Reports

- > *At the time that the municipality collects an impact fee, it shall provide to the developer for which it received the fee an accounting of how the fee will be spent.*

The City is aware of this requirement.

Wisconsin State Statute Section 66.0617 (8) – Requirements for Impact Fee Revenues

- > *Revenues from each impact fee that is imposed shall be placed in a separate segregated interest-bearing account and shall be accounted for separately from the other funds of the municipality. Impact fee revenues and interest earned on impact fee revenues may be expended only for the particular capital costs for which the impact fee was imposed, unless the fee is refunded under sub. (9).*

The City accounts for its fees in a separate general ledger account. Interest income is allocated to this account on a monthly basis.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617 (9) – Refund of Impact Fees

- > *Except as provided in this subsection, impact fees that are not used within 8 years after they are collected to pay capital costs for which they were imposed shall be refunded to the payer of fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub. (8). Impact fees that are collected for capital costs related to lift stations or collecting and treating sewage that are not used within 10 years after they are collected to pay the capital costs for which they were imposed, shall be refunded to the payer of the fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub.(8). The 10-year time limit for using impact fees that is specified under this subsection may be extended for 3 years if the municipality adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the 10 year limit, it needs an additional 3 years to use the impact fees that were collected.*

The resolution shall include detailed written findings that specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this sub-section. For purposes of the time limits in this subsection, an impact fee is paid on the date the developer obtains a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality under sub. (6) (g).

According to City management, the City has spent down its impact fee collections in accordance with state statute guidance and no refunds have been made to date.

NOTE: The impact fee requirements outlined in this section are subject to change by the legislature at any time. Refer to the state statute for the statutory requirements.

Wisconsin State Statute Chapter 236 - Platting Lands and Recording and Vacating Plats

A fee-in-lieu of land dedication must follow the requirements of Wisconsin State Statute Chapter 236 – Platting Lands and Recording and Vacating Plats. See the requirements below.

In addition, if a municipality charges a fee-in-lieu of land dedication in accordance with Wisconsin State Statute 236.45(6) (am), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10). These are detailed above.

Wisconsin State Statute Chapter 236 (6) – Requirements for Approval Conditions

- > *Per Subsection(6)(ac), "Improvement of land for public parks" means grading, landscaping, installation of utilities, construction of sidewalks, installation of playground equipment, and construction or installation of restroom facilities on land intended for public park purposes.*

Based on the definition above, only allowable costs are included in the fee-in-lieu of land dedication. See Appendix A.

- > *Per Subsection (6)(b), any land dedication, easement, or other public improvement or fee for the acquisition or initial improvement of land for a public park that is required by a municipality, town, or county as a condition of approval under this chapter must bear a rational relationship to a need for the land dedication, easement, or other public improvement, parkland acquisition or initial improvement fee resulting from the subdivision or other division of land and must be proportional to the need.*

The City is meeting this requirement. The City is providing a service level of 12.2 acres per 1,000 residents. See assumptions.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Chapter 236 (6) – Requirements for Approval Conditions

- > *If a subdivision ordinance of a municipality, town, or county requires, as a condition of approval under this chapter, that a subdivider dedicate land for public park, the municipality, town or county may offer the the subdivider the option of either dedicating land consistent with the municipality's, town's or county's park plan and comprehensive plan or paying a fee or other charge under par. (am) in lieu of the dedication. If the subdivider elects to pay a fee or other charge under the paragraph, the fee or other charge is payable by the landowner to the municipality, town, or county upon issuance of a building permit by the municipality, town, or country. If the subdivers elects to dedicate land under this paragraph, unless the municipality, town, or county agrees otherwise, the subdivider only may dedicate land that is consistent with the municipality's, town's or county's park plan and comprehensive plan.*

See Section C for the fee-in-lieu of land dedication fee calculation and the land dedication square footage requirements. If land dedication is selected, the City's land dedication standard is 528 square feet per person. See the assumptions and calculations in Section C.

A fee-in-lieu of land dedication is due upon issuance of a building permit.

NOTE: The fee-in-lieu of land dedication requirements outlined in this section are subject to change by the legislature at any time. Refer to the state statute for the statutory requirements.

Section B – Compliance with Wisconsin Impact Fee Requirements

Impact Fee Process

See Wisconsin State Statute 66.0617 for the detailed process. In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10).

The process followed and information utilized in the development of the impact fees / fee in lieu of land dedication is summarized below:

- Requires a Public Hearing (s. 66.0617 (3)):
 - Class 1 notice under Chapter 985
 - Provide copy of proposed ordinances
 - Provide public facilities needs assessment
- Based on a Public Facilities Needs Assessment (for facilities included in the impact fee calculation) (s. 66.0617 (4)):
 - Inventory of existing facilities, including deficiencies
 - Identification of new public facilities
 - Estimated (or actual) capital cost of new public facilities
 - Effect of recovering capital costs on affordable housing
 - Available for public inspection and copying in the office of the clerk at least 20 days before hearing
- Follow Impact Fee Standards:
 - Rational relationship to the need for new facilities
 - Proportionality
 - Actual costs or reasonable estimates
 - Net of other charges
 - Net of grants
 - Must exclude improvements to address deficiencies
 - May not include expenses for operation or maintenance of a public facility
 - Payable by the developer or property owner to the City in full upon the issuance of a building permit by the City
- Establish Accounting Requirements:
 - Use of funds restricted
 - Subject to refund
- Specify Appeal Procedure (s. 66.0617 (10))

Section B – Compliance with Wisconsin Impact Fee Requirements (cont.)

Imposition of the Park Impact Fee / Fee-in-lieu of Land Dedication

The park impact fee and fee-in-lieu of land dedication will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617(7) - Low Cost Housing

In general, the level of the fees in relation to average housing cost should not impede the affordability of low-cost housing. For example, including the proposed single family park impact fee and fee in lieu of land dedication of \$6,477, in a typical 30 year mortgage at 4% interest would equate to an additional monthly payment of \$31. According to AreaVibes Inc., the median home price in Stoughton is \$182,400. Assuming a down payment of 20%, the average monthly mortgage payment would be \$697. The impact fee would be 4.4% of the monthly payment. In addition, if the owner of a multifamily dwelling were to include the proposed multi-family fees of \$4,497 in a mortgage with the same terms, the additional monthly payment would be \$21.

The impact fee statute allows for an exemption from or reduced fees on new development that is approved for affordable housing. If a portion of the project has been approved for affordable housing, then the fee may be adjusted accordingly at the discretion of the City Council upon recommendation of the Planning Commission.

Information from the 2013-2017 US Census showed that the City of Stoughton's median household income was \$63,333 (2017 dollars). Dane County's median household income was \$67,631 (2017 dollars). Wisconsin's household income was \$56,759 (2017 dollars).

Updates to the Report

The park impact fees should be evaluated for adjustment on a periodic basis based on a Construction Cost Index. The fee-in-lieu of land dedication should also be evaluated for adjustment at least every five years to account for increases / decreases in raw land costs, grading and utilities. This will allow for changes in growth, project costs, estimates or other projects to be incorporated into the fees. See assumptions for recommendations.

Section C – Fee Calculation and Land Dedication Requirements

Assumptions

- > The existing park impact fees were based on *Stoughton, WI Code of Ordinances, Section. 67-5, Ordinance No. 0-8-09, Public Facilities Needs Assessment for Park Improvements (Ruekert & Mielke 2009)*. The fee has been updated annually based on the Engineering News Record Construction Cost Index per Sec 66-1101.(2).
- > The fee in lieu of parkland dedication was last updated in 2009. See Stoughton, WI Code of Ordinances, Section 66-1101, Ordinance No. 0-7-09.
- > The City's current 2018 Comprehensive Outdoor Recreation Plan (Plan) was used as the basis for this study. This Plan was approved on December 11, 2018. As noted in the Plan, "Parks are gateways to healthy, prosperous and connected communities." The plan also supports the guidelines established in the City of Stoughton 2017 Comprehensive Plan which can be found on the City website.

<https://www.ci.stoughton.wi.us/index.asp?SEC=1E694A0C-A5D8-41FF-92C5-9598AA47B3AB>

- > According to the US Census, 2013-2017, the most recent population estimate for the City is 13,060 as of July 1, 2018, which is an increase of approximately 400 since 2010 (12,611 population) or a 3.5% increase. According to the US Census 2013-2017 survey results, it is expected that the City's population will grow to 13,800 by the year 2030 or an increase of approximately 740 or 5.7%. The City's population in 2019 and 2020 was 12,911 and 13,130, respectively.
- > According to the United States Census Bureau (2010 results – latest known), the City has total land area in square miles of 4.92 which equates to a population density of 2,563 inhabitants per square mile when using the 2013-2017 ACS estimates and 2,624 inhabitants per square mile when using the 2019 population and 2,668 when using the 2020 population.
- > According to the City's parkland inventory records, the City has approximately 130.66 improved acres of active parkland for existing residents. This was used to compute the impact fee.
- > The City's fee-in-lieu of land dedication standard is based on 159.12 acres of parkland. This is comprised of 130.66 acres of active use parks and 28.46 of conservancy parks and natural areas.
- > According to the City, the City has park improvements in the amount of \$17,675,636. This includes all City parks that only have City improvements i.e. no developer added improvements. The estimated improvement cost per acre is \$135,280 (see Appendix A, Table I.)
- > According to the City, the City has also used its resources to finance trails in the amount of \$422,200. The estimated cost per foot of trail is \$22 (see Appendix A, Table III.)
- > The land costs to calculate the fee-in-lieu of land dedication is based on the City-wide average cost of land acquisition and "improvements of land for public park costs" as allowed for under Chapter 236. The cost per acre is \$78,585 (see Appendix A, Table IV).
- > Park development fees will not be assessed to nonresidential land uses as park usage is primarily residential in this community.
- > The Park & Open Space standards can be found in the City of Stoughton 2018 Comprehensive Outdoor Recreation Plan.

Section C – Fee Calculation and Land Dedication Requirements (cont.)

Assumptions (cont.)

- > For purposes of this analysis, it is assumed that there will be an average of 2.78 persons per household for single-family housing units and 1.93 persons per household for duplex and multifamily housing units. See Section C (pages 14 – 17) for the computation and source information.
- > For purposes of this report, “Group Quarters Dwelling Unit” is defined as follows: a dwelling unit where individuals live or stay that is owned or managed by an entity or organization providing housing and / or services for the residents. The services may include, but are not limited to, custodial or medical care and other types of assistance (for example a skilled-nursing facility). Residency is restricted to the individuals receiving the services, and the individuals typically do not participate in the labor force while a resident. Typically, a Group Quarters Dwelling Unit has one resident per unit.
- > It is assumed that City of Stoughton parks, particularly the athletic facilities, will be used by other nearby communities. However, it is further assumed that such use will be reciprocal in that Stoughton residents will use facilities in other jurisdictions in roughly equal measure. Nonresident use is not considered to have a measurable influence on the level of improvement or the allocation of capital improvement costs as the City does not include non-residents in its park standard.
- > The City has one impact fee zone which is comprised of the entire City of Stoughton (s 66.0617(5)).
- > The impact fee standard and service area used for consideration in this study are for “active-use” parks. It does not include conservancy park areas and drainage-ways. Although these areas may be used for recreational purposes, they are not suitable for long-term “active use” recreational facility improvements. The City is currently providing 9.95 acres of active-use acres of parkland per 1,000 residents using the 2020 population of 13,130. The calculation is $(130.66 / 13,130) * 1,000 = 9.95$.
- > The fee-in-lieu of land dedication standard used for consideration in this study is comprised of “active-parks” of 130.66 and “passive use” parks of 28.46 for a total of 159.12 acres. While the type of land dedicated by developers is typically used for the development of active use parks, such use is not required. The city is currently providing 12.12 acres of parkland per 1,000 residents using the 2020 population of 13,130. The calculation is $(159.12 / 13,130) * 1,000 = 12.12$.
- > The City’s land dedication requirement is 528 square feet per person. . This is computed as follows: $(12.12 \text{ acres} * 43,560 \text{ square feet in an acre}) / 1,000 = 527.95 \text{ square foot per person}$. This is then multiplied by the persons per household to determine the land dedication square footage.

Recommendation

The City should consider whether its existing park impact fee and fee in lieu of land dedication fee should be updated with the fees identified and explained on the following pages. The Group Quarters dwelling unit type has been broken out from the multi-family dwelling unit type.

Section C – Fee Calculation and Land Dedication Requirements (cont.)

Fee Summary (see pages 14 – 16)

Dwelling Unit Type	Park Facilities Improvement	Trails	Fee in Lieu of Land Dedication*	Total
Single Family	\$ 3,741	\$ 89	\$ 2,647	\$ 6,477
Multi Family	2,597	62	1,838	4,497
Group Quarters	1,346	32	952	2,330

Land Dedication (see page 17)*

If land dedication is selected versus paying a fee in lieu of land dedication, the following land dedication square footage applies:

Dwelling Unit Type	Land Dedication Square Footage per Dwelling Unit Type
Single Family	1,468
Multi Family	1,019
Group Quarters	528

Section C - Fee Calculation and Land Dedication Requirements (cont.)

Park Facilities Improvement Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.78	\$ 1,346.03	\$ 3,741.98
Multi Family	1.93	\$ 1,346.03	\$ 2,597.85
Group Quarters	1.00	\$ 1,346.03	\$ 1,346.03

Standards:

Cost standard per acre \$ 135,280 B

Parkland acres per 1,000 residents 9.95 C

Cost per Person:

Cost standard per acre	\$ 135,280	B
Multiplied by: acres per person	<u>0.0099500</u>	per above
Cost per person	<u>\$ 1,346.03</u>	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the City of Stoughton - Appendix A. Table I.

C) Per the City of Stoughton

Section C - Fee Calculation and Land Dedication Requirements (cont.)

Trail Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.78	\$ 32.15	\$ 89.40
Multi Family	1.93	\$ 32.15	\$ 62.07
Group Quarters	1.00	\$ 32.15	\$ 32.15

Standards:

Cost standard per foot \$ 22.42 B

Current Statistics:

Estimated 2020 City population 13,130 C

Footage per person

Total footage 18,830 D

Divided by: current residents 13,130 C

Foot per person 1.4341203

Cost per Person:

Cost standard per foot \$ 22 B

Multiplied by: footage per person 1.4341203 per above

Cost per person \$ 32.15

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the City of Stoughton - Appendix A. Table III.

C) Source: City of Stoughton

D) Per the City of Stoughton - Appendix A. Table III.

Section C - Fee Calculation and Land Dedication Requirements (cont.)

Fee in lieu of land dedication

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.78	\$ 952.45	\$ 2,647.82
Multi Family	1.93	\$ 952.45	\$ 1,838.24
Group Quarters	1.00	\$ 952.45	\$ 952.45

Standards:

Cost standard per acre \$ 78,585 B

Parkland acres per 1,000 residents 12.12 C

Cost per Person:

Cost standard per acre	\$ 78,585	B
Multiplied by: acres per person	<u>0.0121200</u>	per above
Cost per person	<u>\$ 952.45</u>	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the City of Stoughton - Appendix A. Table IV.

C) Per the City of Stoughton

Section C - Fee Calculation and Land Dedication Requirements (cont.)

Land Dedication Requirement

Dwelling Unit Type	1 (A) Persons per Household	2 Square Foot per Person	3 (1*2) Land Dedication Square Footage
Single Family	2.78	\$ 527.95	\$ 1,467.70
Multi Family	1.93	\$ 527.95	\$ 1,018.95
Group Quarters	1.00	\$ 527.95	\$ 527.95

Standards:

Square feet per acre 43,560

Parkland acres per 1,000 residents 12.12 B

Square Foot per Person:

Parkland acres per person (12.12 / 1,000) 0.012120 B

Multiplied by: Square feet per acre 43,560 per above

Square feet per person 527.95

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the City of Stoughton

APPENDIX A

Table I. Inventory of Park Capital Improvements

		2020 Value of City Improvements
<u>Neighborhood Parks</u>	<u>Acres</u>	
Bjoin Park	7.23	\$ 931,840
Dunkirk Avenue Park	1.31	214,765
East Side Park	1.95	1,057,735
Lowell Street Park	14.96	1,101,620
Nordic Ridge Park	6.62	921,560
Norse Park	8.00	1,434,915
Schefelker Park	10.41	191,933
Veteran's Memorial Park	3.93	629,265
Virgin Lake Park	6.96	576,850
Westview Ridge Park	5.06	672,543
Subtotal	66.43	7,733,026
<u>Mini Parks</u>		
Criddle Park	0.22	120,150
Division Street Park	0.76	691,320
Riverside Park	1.36	356,805
Roby/Page Park	0.13	103,090
Subtotal	2.47	1,271,365
<u>Community Parks</u>		
Mandt Park	33.20	5,352,435
Racetrack Park	28.56	3,318,810
Subtotal	61.76	8,671,245
Park improvement subtotal	130.66	17,675,636
AVERAGE COST PER ACRE TO IMPROVE		\$ <u>135,280</u>

Source: City of Stoughton

Park	Park Type	Acres	Total Cost Per Insurance Printout	Non Insurance Items	Total	Less Developer Funded	Net	10% Engineering Planning	Road Frontage	Internal Bisecting Roads	Total	Improvement Cost Per Acre
Included In Park Improvement Calculation												
Mandt Park	Community	33.20	\$ 2,949,850	\$ 56,000	\$ 3,005,850	\$ -	\$ 3,005,850	\$ 300,585	\$ 906,750	\$ 1,139,250	\$ 5,352,435	\$ 161,218
Racetrack Park	Community	28.56	2,298,950	20,650	2,319,600	-	2,319,600	231,960	767,250	-	3,318,810	116,205
Subtotal		61.76	5,248,800	76,650	5,325,450	-	5,325,450	532,545	1,674,000	1,139,250	8,671,245	
Bjoin Park	Neighborhood	7.23	305,000	26,400	331,400	-	331,400	33,140	567,300	-	931,840	128,885
Dunkirk Avenue Park	Neighborhood	1.31	90,000	5,900	95,900	-	95,900	9,590	109,275	-	214,765	163,943
East Side Park	Neighborhood	1.95	520,000	18,850	538,850	-	538,850	53,885	465,000	-	1,057,735	542,428
Lowell Street Park	Neighborhood	14.96	215,000	23,450	238,450	-	238,450	23,845	532,425	306,900	1,101,620	73,638
Nordic Ridge Park	Neighborhood	6.62	569,000	23,600	592,600	-	592,600	59,260	269,700	-	921,560	139,208
Norse Park	Neighborhood	8.00	895,000	50,150	945,150	-	945,150	94,515	395,250	-	1,434,915	179,364
Schefelker Park	Neighborhood	10.41	81,875	5,950	87,825	-	87,825	8,783	95,325	-	191,933	18,437
Veteran's Memorial Park	Neighborhood	3.93	157,500	2,400	159,900	-	159,900	15,990	453,375	-	629,265	160,118
Virgin Lake Park	Neighborhood	6.96	315,000	6,500	321,500	-	321,500	32,150	223,200	-	576,850	82,881
Westview Ridge Park	Neighborhood	5.06	170,000	18,675	188,675	-	188,675	18,868	465,000	-	672,543	132,914
Subtotal		66.43	3,318,375	181,875	3,500,250	-	3,500,250	350,026	3,575,850	306,900	7,733,026	
Criddle Park	Mini Park	0.22	77,500	4,250	81,750	-	81,750	8,175	30,225	-	120,150	546,136
Division Street Park	Mini Park	0.76	-	4,950	4,950	-	4,950	495	606,825	79,050	691,320	909,632
Riverside Park	Mini Park	1.36	-	11,550	11,550	-	11,550	1,155	344,100	-	356,805	262,357
Roby/Page Park	Mini Park	0.13	35,000	1,650	36,650	-	36,650	3,665	62,775	-	103,090	793,000
Subtotal		2.47	112,500	22,400	134,900	-	134,900	13,490	1,043,925	79,050	1,271,365	
Total Park Improvements		130.66	\$ 8,679,675	\$ 280,925	\$ 8,960,600	\$ -	\$ 8,960,600	\$ 896,061			\$ 17,675,636	\$ 135,280

Note 1: Table II. includes all City parks that have been improved by the City

Note 2: Cost per LF of road frontage \$465, cost per LF of internal / bisecting roads \$930

Table III. Trail Inventory

Total feet of City Trails	18,830
Total miles of City Trails	3.57
Replacement Value	\$ 422,200
Replacement cost per foot	\$ 22.42

Table IV. Fee in lieu of land dedication

Cost per acre - per City land sales	\$ 60,000
Grading / utilities	18,585
Total Cost	\$ 78,585

Memo

To:	Kevin Greenville, Treasurer Robert. F. Stahl, Jr., Director of Operations
From:	Nick Dragisich
Date:	November 17, 2021
Subject:	Major Facility Fee for Water and Sewer Services

Executive Summary

Baker Tilly was retained to assist the Town of La Plata in reviewing its Major Facility Fee for Water and Sewer services. This review evaluated the amount of the fee and its ability to equitably assess the cost of water and sewer infrastructure needed to provide services to new customers. The review and evaluation were done in accordance with the American Water Works Association Manual M1 Principles of Water Rates, Fees, and Charges and the Water Environment Federation Financing and Charges for Wastewater Systems Manual of Practice No. 27.

There are a number of approaches to determine system development charges including the buy-in method, the incremental cost method, and the combined cost method. It is our opinion that the most appropriate method for determining the major facility fees for La Plata is the combined cost method. This is because the Town has existing assets with some capacity and its Capital Improvement Plan (C.I.P.) has planned improvements to meet anticipated needed capacity.

The Major Facility Fee is determined by the value the existing assets that provide a system-wide benefit plus the cost of the assets in the C.I.P. to accommodate anticipated growth. Four alternatives were evaluated for the assets of each utility that provide system-wide benefit as follows:

- Asset acquisition cost
- Adjusted asset cost which is the acquisition cost plus additions and improvements
- 6/30/20 Book Value which is the Adjusted Asset Cost less Accumulated Depreciation
- 2021 replacement cost less accumulated depreciation. The 2021 replacement cost was estimated as the acquisition cost increased from the year of acquisition to 2021 based on the American City and County long-term annual average construction cost index which was 2.93%.

Sewer Utility Asset Valuation

Our evaluation for assets of the Sewer Utility included:

- Current system-wide asset values ranging from \$33,516,517 to \$37,372,852 depending on the alternative used
- Net Current Assets ranging from \$39,408,701 to \$43,276,332 depending on the alternative used which include:
 - o Current system-wide assets
 - o 2021 assets in C.I.P. paid from Sewer Fund
 - o Cash and cash equivalents plus investments
 - o Less contributed assets
 - o Less outstanding debt
- Current assets for the Major Facilities Fee which included:
 - o Net Current Assets
 - o Plus outstanding debt including principal and interest issued to finance additional sewer capacity of \$2,573,840 (includes \$2,281,965 principal plus \$291,875 interest)
- Future asset that will increase capacity estimated to cost \$17,280,410 (includes \$12,353,000 principal plus \$4,927,410 in estimated interest cost)

The total Sewer asset value/EDU for the Major Facility Fee was determined to range from \$10,872 to \$13,618 depending on the alternative used.

Water Utility Asset Valuation

Our evaluation for assets of the Water Utility included:

- Current system-wide asset values ranging from \$9,072,282 to \$14,988,249 depending on the alternative used
- Net Current Assets ranging from \$9,769,178 to \$43,276,332 depending on the alternative used which include:
 - o Current system-wide assets
 - o Cash and cash equivalents plus investments
 - o Less outstanding debt
- Current assets for the Major Facilities Fee which included:
 - o Net Current Assets
 - o Plus outstanding debt including principal and interest issued to finance additional water capacity of \$391,336 (includes \$324,789 principal plus \$66,547 interest)
- Future asset that will increase capacity estimated to cost \$873,473 (includes \$250,000 principal plus \$73,473 in estimated interest cost)

The total Water asset value/EDU for the Major Facility Fee was determined to range from \$1,719 to \$2,413 depending on the alternative used.

The Major Facility Fee is the sum of the Sewer Asset Value/EDU and the Water Asset Value/EDU. These ranged from \$12,592/EDU to \$16,032/EDU depending on the alternative chosen

Introduction

Baker Tilly was retained to assist the Town of La Plata in reviewing its Major Facility Fee for Water and Sewer services. This review evaluated the amount of the fee and its ability to equitably assess the cost of water and sewer infrastructure needed to provide services to new customers. The review and evaluation were done in accordance with the American Water Works Association Manual M1 Principles of Water Rates, Fees, and Charges and the Water Environment Federation Financing and Charges for Wastewater Systems Manual of Practice No. 27.

The Town's Major Facility Fee charge is a system development charge. A one-time fee paid by a new customer of the Water Utility or Sewer Utility for system capacity. These charges should be based on the assets of each utility that provide system-wide benefit to the users. The objective is to ensure that new customers pay for their share of the utility's assets which they will benefit from and to correspondingly avoid current customers from paying for system capacity that benefits future customers.

There are a number of approaches to determine system development charges. However, in my experience there are three approaches that are most widely used. Each of these are discussed below.

Buy-In Method

The buy-in approach determines the system development charges based solely on the existing utility system assets. The replacement cost of each system's major functional components serves as the cost basis for the system development charge calculation. This approach is most appropriate for a system with sufficient capacity to serve new growth now and into the future.

Incremental Cost Method

The incremental cost method is based on the value or cost needed to increase the existing system capacity. This method is typically used where the existing system has limited or no excess capacity to accommodate growth and new or incremental facilities are needed to provide additional system capacity to serve new development now and into the future.

Combined Cost Method

The combined cost approach is a combination of the two approaches previously described. This approach is typically used where there is some capacity in the current system that will accommodate growth, but additional capacity is needed to serve new development at some point in the future.

It is our opinion the most appropriate method for determining the major facility fees for Town of La Plata is the combined cost method. This is because the Town has existing assets with some capacity and its Capital Improvement Plan (C.I.P.) has planned improvements to meet anticipated needed capacity.

The Major Facility Fee is determined by the value of the existing assets that provide a system-wide benefit plus the cost of the assets in the C.I.P. to accommodate anticipated future growth. The value of the existing assets can be determined by different alternatives. Some commonly used alternatives include:

1. Original cost - which is the cost of the asset in the year constructed or acquired
2. Original cost less accumulated depreciation - also called the book value of the asset
3. Replacement cost - which is the original cost escalated to the current-day costs
4. Replacement cost less accumulated depreciation - which is the original cost escalated to the current day cost less accumulated depreciation.

The alternative used to value the existing assets generally depends on the original system, the depreciable lives of the assets that has been used, and the judgement of the person valuing the assets. Baker Tilly considered these alternatives to value the existing assets of the Town.

Four alternatives were evaluated for the assets of each utility that provide system-wide benefit as follows:

- Asset acquisition cost
- Adjusted asset cost which is the acquisition cost plus additions and improvements
- 6/30/20 Book Value which is the Adjusted Asset Cost less Accumulated Depreciation
- 2021 replacement cost less accumulated depreciation. The 2021 replacement cost was estimated as the acquisition cost increased from the year of acquisition to 2021 based on the American City and County long-term annual average construction cost index which was 2.93%.

Sewer Utility Asset Valuation

Our evaluation for current assets of the Sewer Utility resulted in system-wide asset values as shown in the table below. The values ranged from \$33,516,517 to \$37,372,852 depending on the alternative used. It is interesting that the 2021 Replacement Cost less Depreciation is only approximately 11% greater than the Adjusted Asset Cost (Asset Acquisition Cost plus Additions and Improvements).

Sewer Utility Current System-Wide Assets

Asset	Assets Acquisition Cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Buildings	\$ 12,083,316	\$ -	\$ 12,083,316	\$ 6,849,940	\$ 5,233,376	\$ 16,365,271
Class CIP	\$ 102,883	\$ 103,260	\$ 206,142	\$ -	\$ 206,142	\$ 221,999
Improvements other than buildings	\$ 167,487	\$ -	\$ 167,487	\$ 56,436	\$ 111,051	\$ 148,105
Infrastructure	\$ 19,188,637	\$ -	\$ 19,188,637	\$ 7,145,124	\$ 12,043,513	\$ 18,624,525
Land	\$ 358,977	\$ -	\$ 358,977	\$ -	\$ 358,977	\$ 358,977
Other Equipment	\$ 1,187,691	\$ 15,467	\$ 1,203,158	\$ 1,126,199	\$ 76,959	\$ 1,313,915
Vehicles and mobile equipment	\$ 427,527	\$ 38,922	\$ 466,448	\$ 331,990	\$ 134,458	\$ 340,061
Total	\$ 33,516,517	\$ 157,648	\$ 33,674,164	\$ 15,509,688	\$ 18,164,476	\$ 37,372,852

The Town has three capital improvements in its 2021 C.I.P. for the Sewer Utility that are system-wide assets and will serve new customers and therefore provide value to them. These include upgrades to the Wastewater Treatment Plant estimated to cost \$250,000, a gravity belt thickener estimated to cost \$147,041, and an equalization tank estimated to cost \$1,650,000. The total of these new assets is \$2,047,041. Because these improvements are currently in process, \$199,637 is already included in the Adjusted Asset Cost and the 2021 Replacement Cost Less Depreciation leaving \$1,847,404 to be accounted for as 2021 C.I.P.

The Sewer Utility has received contributed assets of \$57,707 which need to be deducted from the asset value since they were not paid for by the current customers.

Current outstanding debt principal in the Sewer Utility is \$2,281,965. This amount is included in the asset acquisition costs so it needs to be deducted here and recovered with the outstanding debt as a separate cost. Deducting it here will avoid double counting.

The other asset of the Sewer Utility Fund is its \$6,376,119 in cash and cash equivalents plus investments. This asset was derived from past customers of the Sewer Utility and can be used to either fund future capital improvements or to fund future operations. In either case, it will benefit all future Sewer Utility customers.

The total 2021 assets of the Sewer Utility are the assets from the table above plus the 2021 C.I.P. assets to be added, less the contributed assets, less outstanding debt principal, plus cash and cash equivalents plus investments. The asset values ranged from \$39,408,701 to \$43,276,332 as shown in the table below. Again, it is interesting that the 2021 Replacement Cost less Depreciation is only approximately 9.40% greater than the Adjusted Asset Cost (Asset Acquisition Cost plus Additions and Improvements).

Sewer Utility Total Current System-Wide Assets

Asset	Assets Acquisition Cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Buildings	\$ 12,083,316	\$ -	\$ 12,083,316	\$ 6,849,940	\$ 5,233,376	\$ 16,365,271
Class CIP	\$ 102,883	\$ 103,260	\$ 206,142	\$ -	\$ 206,142	\$ 221,999
Improvements other than buildings	\$ 167,487	\$ -	\$ 167,487	\$ 56,436	\$ 111,051	\$ 148,105
Infrastructure	\$ 19,188,637	\$ -	\$ 19,188,637	\$ 7,145,124	\$ 12,043,513	\$ 18,624,525
Land	\$ 358,977	\$ -	\$ 358,977	\$ -	\$ 358,977	\$ 358,977
Other Equipment	\$ 1,187,691	\$ 15,467	\$ 1,203,158	\$ 1,126,199	\$ 76,959	\$ 1,313,915
Vehicles and mobile equipment	\$ 427,527	\$ 38,922	\$ 466,448	\$ 331,990	\$ 134,458	\$ 340,061
Total	\$ 33,516,517	\$ 157,648	\$ 33,674,164	\$ 15,509,688	\$ 18,164,476	\$ 37,372,852
2021 Assets in CIP Paid from Sewer Fund						
Gravity Belt Thickener	\$ 142,791	\$ -	\$ 142,791	\$ -	\$ 142,791	\$ 142,791
Upgrades for WWTP	\$ 150,990	\$ -	\$ 150,990	\$ -	\$ 150,990	\$ 150,990
EQ Tank	\$ 1,553,623	\$ -	\$ 1,553,623	\$ -	\$ 1,553,623	\$ 1,553,623
Total	\$ 1,847,404	\$ -	\$ 1,847,404	\$ -	\$ 1,847,404	\$ 1,847,404
Less contributed assets	\$ (49,374)	\$ (8,333)	\$ (57,707)	\$ (16,052)	\$ (41,655)	\$ (38,078)
Less Outstanding Debt	\$ (2,281,965)	\$ -	\$ (2,281,965)	\$ -	\$ (2,281,965)	\$ (2,281,965)
Cash and cash equivalents plus investments	\$ 6,376,119	\$ -	\$ 6,376,119	\$ -	\$ 6,376,119	\$ 6,376,119
Net Current Assets	\$ 39,408,701	\$ 149,314	\$ 39,558,016	\$ 15,493,637	\$ 24,064,379	\$ 43,276,332

The Sewer Utility has a current treatment capacity of 1.5 million gallons per day (MGD). The five-year plan is to increase the treatment capacity to 2.0 MGD. The value of assets per gallon is then the Net Current Assets above divided by the increased treatment capacity of 2.0 MGD. The average residential customer uses 222 gallons per day (gpd). This is referred to as an EDU by the Town. The value of each EDU is the asset value per gallon times 222 gallons. The net current asset value/EDU varied from \$4,374 to \$4,804 as shown in the table below for each valuation method.

Sewer Utility Total Current System-Wide Asset Value/EDU

Asset	Assets Acquisition Cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Current Asset Value/gallon	\$ 19.70	\$ 0.07	\$ 19.78	\$ 7.75	\$ 12.03	\$ 21.64
Current Asset Value/EDU	\$ 4,374	\$ 17	\$ 4,391	\$ 1,720	\$ 2,671	\$ 4,804

In addition to the asset value, the Major Facility Fee for the Sewer Utility needs to provide sufficient revenues to pay for the current outstanding debt on system-wide assets that increased capacity and on future debt that will be issued to finance new assets to increase capacity. The Town currently has three outstanding bonds that financed system-wide assets that are repaid from the Major Facility Fee for Sewers. These include:

- Water Quality Bond Series 2000
- Water Quality Financing Authority Bond Series 2010
- Water Quality Financing Authority Bond Series 2011

The total principal outstanding for these bonds is \$2,281,965 and the interest and fees outstanding are \$291,875 for a total amount outstanding of \$2,573,840. These costs should be allocated to the growth portion of the Sewer Utility capacity which is 0.5 MGD (2.0 MGD future capacity – 1.5 MGD 2021 capacity = 0.5 MGD). The current outstanding debt/gallon determined this way is \$4.56/gallon for principal and \$0.58/gallon for interest resulting in a total of \$5.15/gallon. The outstanding debt per EDU is \$1,013/EDU for principal and \$129.59/EDU for interest and fees for a total of \$1,143/EDU.

The current Asset Major Facility Fee for the Sewer Utility is the sum of the Current Asset Value/EDU plus the Current Outstanding Debt/EDU. These values range from \$5,388 to \$5,946 depending on the alternative used. They are shown in the table below.

Current Sewer Asset Value Major Facility Fee

Asset	Assets Acquisition Cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Current Asset Value/gallon	\$ 19.70	\$ 0.07	\$ 19.78	\$ 7.75	\$ 12.03	\$ 21.64
Current Asset Value/EDU	\$ 4,374	\$ 17	\$ 4,391	\$ 1,720	\$ 2,671	\$ 4,804
Outstanding Debt repaid from MFF	Principal	Interest and Fees	Total Outstanding			
Water Quality Bond Series 2000	\$ 1,147,409	\$ 95,495	\$ 1,242,904	\$ -	\$ 1,242,904	\$ 1,242,904
Water Quality Financing Authority Bond Series 2010	\$ 435,320	\$ 46,210	\$ 481,530	\$ -	\$ 481,530	\$ 481,530
Water Quality Financing Authority Bond Series 2011	\$ 699,236	\$ 150,170	\$ 849,406	\$ -	\$ 849,406	\$ 849,406
Total Outstanding Debt Paid from MFF	\$ 2,281,965	\$ 291,875	\$ 2,573,840	\$ -	\$ 2,573,840	\$ 2,573,840
Current Outstanding Debt/gallon	\$ 4.56	\$ 0.58	\$ 5.15	\$ -	\$ 5.15	\$ 5.15
Current Outstanding Debt/EDU	\$ 1,013	\$ 130	\$ 1,143	\$ -	\$ 1,143	\$ 1,143
Current Assets MFF	\$ 5,388	\$ 146	\$ 5,534	\$ 1,720	\$ 3,814	\$ 5,946

The Town's C.I.P. includes assets that will increase treatment capacity which should be funded from new connections. These assets are projected to be paid for with new debt so the fee will need to include both projected principal and projected interest costs. New debt was assumed to be U.S.D.A. loans with a term of forty years for all the assets except the sludge dryer in 2024 which was assumed to have a term of twenty years based on its expected life. Interest was assumed to 1.75% based on information provided by the Town. The total acquisition cost of the future assets in the C.I.P was \$12,353,000. Projected interest costs were estimated at \$4,927,410 resulting in a total added capacity cost of \$17,280,410. The future asset value/gallon is determined by dividing the future asset cost by the increased capacity of 0.50 MGD. The future asset value per gallon ranged from \$24.71 to \$34.56 and the future asset value/EDU based on 222 gallons/residential customer ranged from \$5,486 to \$7,673 as shown below.

Future Sewer Asset Value

Future Assets in CIP That Increase Capacity Paid for From Future Debt	Assets acquisition cost	Projected Interest Cost	Total Projected Added Capacity Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Upgrades for WWTP	\$ 250,000	\$ 99,721	\$ 349,721	\$ -	\$ -	\$ 349,721
Southwest Quadrant Sewer Line	\$ 1,226,000	\$ 489,031	\$ 1,715,031	\$ -	\$ -	\$ 1,715,031
Southwest Quadrant Pump Station	\$ 1,356,000	\$ 540,886	\$ 1,896,886	\$ -	\$ -	\$ 1,896,886
Convert MLE to SNDN At WWTP	\$ 4,066,000	\$ 1,621,861	\$ 5,687,861	\$ -	\$ -	\$ 5,687,861
New Tertiary Clarified at WWTP	\$ 3,467,000	\$ 1,382,930	\$ 4,849,930	\$ -	\$ -	\$ 4,849,930
New Aerobic Digester at WWTP	\$ 965,000	\$ 384,923	\$ 1,349,923	\$ -	\$ -	\$ 1,349,923
Southwest Quadrant Regional Sewage Pumping Station Force Main	\$ 1,023,000	\$ 408,058	\$ 1,431,058	\$ -	\$ -	\$ 1,431,058
Total Future Assets that Increase Capacity	\$ 12,353,000	\$ 4,927,410	\$ 17,280,410	\$ -	\$ -	\$ 17,280,410
Future Asset Value/gallon	\$ 24.71	\$ 9.85	\$ 34.56	\$ -	\$ -	\$ 34.56
Future Asset Value/EDU	\$ 5,485	\$ 2,188	\$ 7,673	\$ -	\$ -	\$ 7,673

The total sewer asset value for the Major Facility Fee is the sum of the current assets including the 2021 C.I.P, the current outstanding debt, and the future assets including interest on debt issued to finance them. The total sewer asset value ranges from \$10,872 to \$13,619 depending on the alternative used to value the assets. These are shown below.

Summary of Sewer Asset Value for Major Facility Fee

Asset	Assets Acquisition Cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Current Asset Value/gallon	\$ 19.70	\$ 0.07	\$ 19.78	\$ 7.75	\$ 12.03	\$ 21.64
Current Asset Value/EDU	\$ 4,374	\$ 17	\$ 4,391	\$ 1,720	\$ 2,671	\$ 4,804
Current Outstanding Debt/gallon	\$ 4.56	\$ 0.58	\$ 5.15	\$ -	\$ 5.15	\$ 5.15
Current Outstanding Debt/EDU	\$ 1,013	\$ 130	\$ 1,143	\$ -	\$ 1,143	\$ 1,143
Current Assets MFF	\$ 5,388	\$ 146	\$ 5,534	\$ 1,720	\$ 3,814	\$ 5,946
Future Asset Value/gallon	\$ 24.71	\$ 9.85	\$ 34.56	\$ -	\$ -	\$ 34.56
Future Asset Value/EDU	\$ 5,485	\$ 2,188	\$ 7,673		\$ -	\$ 7,673
Total Sewer Asset Value/EDU	\$ 10,872	\$ 2,334	\$ 13,206	\$ 1,720	\$ 3,814	\$ 13,619

Water Utility Asset Valuation

Our evaluation of the current assets for the Water Utility resulted in asset values as shown in the table below. The 2021 Replacement Cost less Depreciation of \$14,291,353 is considerably greater than the Adjusted Asset Cost of \$9,126,670 because a good number of Water Utility assets have been fully depreciated, so their current book value is zero. However, these assets are still in service and provide benefit to the customers of the Water Utility.

Water Utility Current System-Wide Assets

Asset	Assets Acquisition cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Buildings	\$ 1,141,592	\$ -	\$ 1,141,592	\$ 549,726	\$ 591,866	\$ 1,937,526
Class CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements other than buildings	\$ 17,150	\$ -	\$ 17,150	\$ 14,723	\$ 2,427	\$ 14,787
Infrastructure	\$ 7,178,422	\$ -	\$ 7,178,422	\$ 4,109,968	\$ 3,068,454	\$ 11,552,936
Land	\$ 10,250	\$ -	\$ 10,250	\$ -	\$ 10,250	\$ 10,250
Other Equipment	\$ 544,625	\$ 15,467	\$ 560,092	\$ 507,083	\$ 53,009	\$ 626,187
Vehicles and mobile equipment	\$ 180,243	\$ 38,922	\$ 219,164	\$ 128,211	\$ 90,953	\$ 149,667
Total	\$ 9,072,282	\$ 54,388	\$ 9,126,670	\$ 5,309,711	\$ 3,816,959	\$ 14,291,353

The Town has does not have any capital improvements in its 2021 C.I.P. paid for from the Water Utility
There is one project that will be paid for from new debt.

The Water Utility has not received any contributed assets which would need to be deducted from the asset value since they were not paid for by the current customers.

Current outstanding debt principal in the Water Utility is \$324,789. This amount is included in the asset acquisition costs similar to the Sewer Utility, so it needs to be deducted here and recovered with the outstanding debt as a separate cost. Deducting it here will avoid double counting.

The other asset of the Water Utility Fund is its \$1,021,685 in cash and cash equivalents plus investments. Like the Sewer Utility, this asset was derived from past customers of the Water Utility and can be used to either fund future capital improvements or to fund future operations. In either case, it will benefit all future Water Utility customers.

The total 2021 assets of the Water Utility are the assets from the table above plus the cash and cash equivalents plus investments less the outstanding debt principal. The asset values ranged from \$9,769,178 to \$14,988,249 depending on the alternative used are shown in the table below.

Water Utility Total Current System-Wide Assets

Asset	Assets Acquisition cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Buildings	\$ 1,141,592	\$ -	\$ 1,141,592	\$ 549,726	\$ 591,866	\$ 1,937,526
Class CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements other than buildings	\$ 17,150	\$ -	\$ 17,150	\$ 14,723	\$ 2,427	\$ 14,787
Infrastructure	\$ 7,178,422	\$ -	\$ 7,178,422	\$ 4,109,968	\$ 3,068,454	\$ 11,552,936
Land	\$ 10,250	\$ -	\$ 10,250	\$ -	\$ 10,250	\$ 10,250
Other Equipment	\$ 544,625	\$ 15,467	\$ 560,092	\$ 507,083	\$ 53,009	\$ 626,187
Vehicles and mobile equipment	\$ 180,243	\$ 38,922	\$ 219,164	\$ 128,211	\$ 90,953	\$ 149,667
Total	\$ 9,072,282	\$ 54,388	\$ 9,126,670	\$ 5,309,711	\$ 3,816,959	\$ 14,291,353
2021 Assets in CIP Paid from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less contributed assets	-	-	-	-	-	-
Less Outstanding Debt	(324,789)	-	(324,789)	-	(324,789)	(324,789)
Cash and cash equivalents plus investments	\$ 1,021,685	\$ -	\$ 1,021,685		\$ 1,021,685	\$ 1,021,685
Net Current Assets	\$ 9,769,178	\$ 54,388	\$ 9,823,566	\$ 5,309,711	\$ 4,513,855	\$ 14,988,249

The Water Utility has a current capacity of 1.23 million gallons per day (MGD). The five-year plan is to increase the capacity to 1.75 MGD. The capacity of the Water Utility is limited the amount of water they can pump from the aquifer under their Ground Water Appropriation Permit (GAP). The value of assets per gallon is then the net current assets above divided by the increased system capacity of 1.75 MGD. The same EDU that was used for the Sewer Utility, 222 gallons per day (gpd) is used for the Water Utility to determine the value per EDU. The value of each EDU is the asset value per gallon times 222 gallons. The asset value/EDU ranged from \$1,239 to \$1,901 depending on the alternative used as shown in the table below for each valuation method.

Water Utility Total Current System-Wide Asset Value/EDU

Asset	Assets Acquisition cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Current Asset Value/Gallon	\$ 5.58	\$ 0.03	\$ 5.61	\$ 3.03	\$ 2.58	\$ 8.56
Current Asset Value/EDU	\$ 1,239	\$ 7	\$ 1,246	\$ 674	\$ 573	\$ 1,901

The Major Facility Fee for the Water Utility needs to provide sufficient revenues to pay for the current outstanding debt on system-wide assets purchased and on future debt that will be issued to finance new assets to increase capacity. The Town currently has one outstanding bond that financed system assets that are repaid from the Major Facility Fee for Water. This was the Maryland Drinking Water Bond Series 2011A.

The total principal outstanding for these bond issues is \$324,789 and the interest and fees outstanding are \$66,547 for a total amount of \$391,336. These costs should be allocated to the growth portion of the Water Utility capacity which is 0.52 MGD (1.75 MGD future capacity – 1.23 MGD 2021 capacity = 0.52 MGD). The current outstanding debt/gallon determined this way is \$0.62/gallon for principal and

\$0.13/gallon for interest resulting in a total of \$0.75/gallon. The outstanding debt per EDU is \$139/EDU for principal and \$28/EDU for interest and fees for a total of \$167/EDU.

The current Asset Major Facility Fee is the sum of the Current Asset Value/EDU plus the Current Outstanding Debt/EDU. These values range from \$1,378 to \$2,040 depending on the alternative used. They are shown in the table below.

Current Water Asset Value Major Facility Fee

Asset	Assets Acquisition cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Current Asset Value/Gallon	\$ 5.58	\$ 0.03	\$ 5.61	\$ 3.03	\$ 2.58	\$ 8.56
Current Asset Value/EDU	\$ 1,239	\$ 7	\$ 1,246	\$ 674	\$ 573	\$ 1,901
Outstanding Debt repaid from MFF	Principal	Interest and Fees	Total Outstanding			
	\$ 324,789	\$ 66,547	\$ 391,336	\$ -	\$ 324,789	\$ 324,789
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outstanding Debt Paid from MFF	\$ 324,789	\$ 66,547	\$ 391,336	\$ -	\$ 324,789	\$ 324,789
Current Outstanding Debt/gallon	\$ 0.62	\$ 0.13	\$ 0.75	\$ -	\$ 0.62	\$ 0.62
Current Outstanding Debt/EDU	\$ 139	\$ 28	\$ 167	\$ -	\$ 139	\$ 139
Current Assets MFF	\$ 1,378	\$ 35	\$ 1,413	\$ 674	\$ 711	\$ 2,040

The Town's C.I.P. includes only one asset that will increase water capacity which should be funded from new connections. This asset is projected to be paid for with new debt so the fee will need to include both projected principal and interest costs. The new debt was assumed to be U.S.D.A. loan with a term of thirty years and interest assumed to 1.75% based on information provided by the Town. The total acquisition cost of the future asset in the C.I.P was \$250,000. Projected interest costs were estimated at \$73,473 resulting in a total added capacity cost of \$323,473 for this C.I.P. expenditure. In addition, the Town will incur a future cost for the St. Charles Water Main upgrade that is projected to be \$550,000 which will increase system capacity and should be funded from new connections. The total cost of future assets that will increase capacity is the sum of these two or \$873,473. The future asset cost/gallon was determined by dividing the future asset cost by the increased capacity of 0.52 MGD. The future asset cost per gallon and the future asset cost/EDU based on 222 gallons/residential customer was the acquisition costs of \$342/EDU and \$31/EDU for interest costs for a total of \$373/EDU as shown below.

Future Water Asset Value

Future Assets in CIP That Increase Capacity Paid for From either Cash or Future Debt	Assets acquisition cost	Projected Interest Cost	Total Projected Added Capacity Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Southwest Quadrant Water	\$ 250,000	\$ 73,473	\$ 323,473	\$ -	\$ 323,473	\$ 323,473
St. Charles Water Main Upgrade	\$ 550,000	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000
Total Future Assets that increase capacity	\$ 800,000	\$ 73,473	\$ 873,473	\$ -	\$ 873,473	\$ 873,473
Future Asset Value/gallon	\$ 1.54	\$ 0.14	\$ 1.68		\$ 1.68	\$ 1.68
Future Asset Value/EDU	\$ 342	\$ 31	\$ 373		\$ 373	\$ 373

The total water asset value for the Major Facility Fee is the sum of the current assets including the 2021 C.I.P, the current outstanding debt, and the future assets including interest on debt issued to finance them. The total water asset value ranges from \$1,719 to \$2,413 depending on the alternative used to value the assets. These are shown below.

Summary of Water Asset Value for Major Facility Fee

Asset	Assets Acquisition cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Current Asset Value/Gallon	\$ 5.58	\$ 0.03	\$ 5.61	\$ 3.03	\$ 2.58	\$ 8.56
Current Asset Value/EDU	\$ 1,239	\$ 7	\$ 1,246	\$ 674	\$ 573	\$ 1,901
Current Outstanding Debt/gallon	\$ 0.62	\$ 0.13	\$ 0.75	\$ -	\$ 0.62	\$ 0.62
Current Outstanding Debt/EDU	\$ 139	\$ 28	\$ 167	\$ -	\$ 139	\$ 139
Current Assets MFF	\$ 1,378	\$ 35	\$ 1,413	\$ 674	\$ 711	\$ 2,040
Future Asset Value/gallon	\$ 1.54	\$ 0.14	\$ 1.68		\$ 1.68	\$ 1.68
Future Asset Value/EDU	\$ 342	\$ 31	\$ 373		\$ 373	\$ 373
Total Water Asset Value/EDU	\$ 1,719	\$ 67	\$ 1,786	\$ 674	\$ 1,084	\$ 2,413

Major Facility Fee

The Major Facility Fee is the sum of the Sewer Asset Value/EDU and the Water Asset Value/EDU. These ranged from \$12,592/EDU to \$16,032/EDU depending on the alternative chosen to value the assets as shown below.

Major Facility Fee

Asset	Assets Acquisition cost	Additions and Improvements	Adjusted Asset Cost	Accumulated Depreciation	6/30/20 Book Value	2021 Replacement Cost less Depreciation
Total Water Asset Value/EDU	\$ 1,719	\$ 67	\$ 1,786	\$ 674	\$ 1,084	\$ 2,413
Total Sewer Asset Value/EDU	\$ 10,872	\$ 2,334	\$ 13,206	\$ 1,720	\$ 3,814	\$ 13,619
Total Asset Value/EDU	\$ 12,592	\$ 2,401	\$ 14,992	\$ 2,393	\$ 4,898	\$ 16,032

The choice of which alternative to use for the Major Facility Fee is at the discretion of the Town. The differences between them include:

- The Asset Acquisition Cost and the Adjusted Asset Cost recover the initial cost paid for by the current and past utility customers but does not provide any return on their investment in these assets
- The 6/30/2020 Book Value only recovers the current value of the assets (Adjusted Asset Cost less Accumulated Depreciation). This method also does not provide any return on the investments made by the current and past utility customers. In addition, many of the assets are fully depreciated but are still in service. This is because the asset life assigned for accounting purposes is less than the actual service life of the asset. New customers will benefit from these assets without contributing to their cost.
- 2021 Replacement Cost Less Depreciation reflects the current value of the assets and provides a return on the investments made by the current and past utility customers.

The alternative selected by the Town is a policy decision that should balance the interests of current and past utility customers with the Town's vision of future development as the Major Facility Fee is a cost of development for new homes and businesses in the Town.

CITY OF LAKE OF GENEVA



Development Impact Fee Study
January 6, 2022

January 6, 2022

Mr. Dave Nord
City Administrator
City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

Re: Development Impact Fee Study

Dear Mr. Nord:

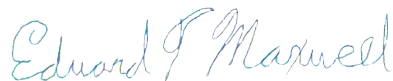
Ruekert & Mielke, Inc. (R/M) appreciates the opportunity to assist the City of Lake Geneva in creating impact fees to support the costs of improvement while protecting current taxpayers. R/M has worked with impact fees for over twenty years. Most recently, our project team has updated the impact fees for the City of Franklin.

Our approach for this project emphasizes effective communication with biweekly updates. Our periodic conference calls for progress reports and feedback ensure to you that we are holding ourselves accountable to both the project budget and schedule.

Our project members, Bridgot Gysbers and I, bring a wealth of accounting and financial knowledge to the project, possessing extensive working experience with both municipalities and utilities. We have crafted impact fees for the City of Franklin, the Village of Slinger, the Village of Eagle, and the City of Cedarburg. We will work closely with City staff to best meet the community's future needs. We will also consult with Greg Calhoun, an R/M engineer, on capital project costs. Greg has experience working with Lake Geneva in his role at his prior firm, experience we will leverage for efficiency and quality.

We look forward to helping you improve and expand upon your public facilities. To further discuss your needs, our proposed scope, or anything else, please reach out to me at emaxwell@ruekert-mielke.com or 262.953.4162.

Sincerely,
RUEKERT & MIELKE, INC.



Edward F. Maxwell, MBA, M. Ed.
Economic Consultant
emaxwell@ruekert-mielke.com



FIRM INFORMATION

OUR ROLE AS YOUR ENGINEER

SERVICES

- Construction Review and Survey
- Water and Wastewater
- Environmental Services
- Municipal Engineering
- Asset Management
- Agriculture
- SCADA
- GIS



Ruekert & Mielke, Inc. is a 100% employee-owned civil engineering firm established in 1946, celebrating its 75th year of service to Wisconsin communities and organizations. R/M’s engineers, environmental specialists, and technology experts work together with clients to provide unparalleled planning, design, and construction management services while focusing on building a more sustainable future. Our offices are within driving distance of our clients and we take pride in the personal attention we can offer since our employees live, work, and play in local communities.



“The most valuable service I get from R/M is personal attention. Our City Engineer lives here. He is a taxpayer with ties to the community. He is one of us, above and beyond the professional qualifications.”

- City of Columbus, WI



Park Impact Fee Study, Franklin, WI

Is your community concerned about looming infrastructure needs, encroaching property tax limits, rising utility rates, or tightening regulations? Are you meeting the high expectations for service quality and reliability?

Ruekert & Mielke, Inc. (R/M) partners with municipalities and companies to find and solve financial challenges. Our extensive knowledge and expert analysis help our clients succeed in spite of increasingly difficult financial constraints.

SERVICES

- Impact fee and Special Assessment Studies
- Transportation Utilities
- Utility Acquisitions and Consolidations
- Wholesale Water and Sanitary Sewer Contracts and Inter-municipal Negotiations
- Water, Sanitary Sewer, and Storm Water Cost of Service and Rate Design
- Expert Witness and Strategy
- Grant Applications and Funding Strategies
- Water Loss Management and Conservation Planning
- Utility Demand and Revenue Forecasting
- Asset Management and Capital Improvement Plans

"With assistance from R/M's financial team, water rate applications to the Public Service Commission have never been easier. R/M's experts have extensive financial knowledge and know how to apply it. R/M's relationships and location in Madison make working with state agencies a breeze. They successfully navigate the bureaucracy in Madison and deliver results."

— City of Racine, WI

City of Racine, WI



Water & Wastewater Rates, Conservation & Water Loss Planning

City of Franklin, WI



Impact Fees & Assessments Studies, Expert Witness

City of Hudson, WI



Consolidation Feasibility Study



PROJECT SCOPE AND METHODOLOGY

We propose to

1. Update existing impact fees for sewer, water, and park facilities.
2. Evaluate the feasibility of imposing impact fees for facilities in other departments.
3. Perform a public needs assessment and impact fee study for each department that the City selects from the feasibility evaluation.

The detail on which tasks will be performed, the cost for each task, and the estimated completion dates for these tasks are listed on the following Level of Effort page for the 3 items above. As mentioned above, we will provide updates every two weeks at a minimum. The departments/areas that are eligible for impact fees according to state statutes beyond the sewer utility, water utility, and parks are as follows:

1. Public works facilities (includes highways as defined by WI statutes 240.01 (22), other transportation facilities, solid waste and recycling facilities, and traffic control devices)
2. Storm water facilities
3. Fire protection/emergency medical services facilities
4. Law enforcement facilities
5. Library facilities

Our project scope and timeline assume that the appropriate experts within the City will cooperate with us to provide timely responses to our data inquiries. Any incomplete or delayed data could result in delays to the project; if that seems likely, we will inform you immediately.

Items not included in the scope of this project are as follows:

- An independent evaluation or physical inventory of the facilities.
- Attendance at any meetings not mentioned explicitly in the scope.
- Development of capital improvement plans.



SERVICES

- Impact Fee Studies
- Recommendations
- Fee Updates

PROJECT TEAM

- Ed Maxwell, MBA
- Bridgot Gysbers

IMPACT FEE STUDY AND UPDATES

R/M prepared several impact fee studies and updates from 2002 through 2015. In 2020, R/M provided another impact study that developed and recommended impact fees to comply with the standards in Wisconsin Statutes s. 66.0617(6).

The sections for parks, transportation, law enforcement, the library, and the fire department and emergency medical services each contains an inventory of existing facilities, a list of planned projects, the service standards, existing deficiencies, and the calculations of the impact fee. The conclusion of the report recommended the City revise impact fees due to the potential for growth in the near future.

The City adopted the recommended fees, along with the recommended discount for low-income housing. R/M is currently working on an update to the water, sewer, and transportation fees.

CLIENT CONTACTS

Peggy Steeno, CPA, MBA

Director of Administration

414.427.7504

psteeno@franklinwi.gov

VILLAGE OF SLINGER, WI



SERVICES

- Impact Fee Studies
- Recommendations
- Fee Updates

PROJECT TEAM

- Ed Maxwell, MBA
- Bridgot Gysbers

IMPACT FEE STUDY AND UPDATES

The Village of Slinger hoped to update impact fees to support the costs of improvement while still protecting the current taxpayers. R/M emphasized effective communication with weekly updates, periodic conference calls with progress reports, and feedback to ensure that economic consultants held themselves accountable to both project budget and schedule.

By coordinating timely responses with Village experts to identify facility needs, incomplete or delayed data was avoided. The Village was provided with a finalized study that explained the existing facilities, projected needs, and offered recommendations for fees in detail. R/M presented the report to the Village Board, who adopted the new fees.

CLIENT CONTACTS

Margaret Wilber
Village Administrator
262.644.5265
mwilber@vi.slinger.wi.gov

VILLAGE OF EAGLE, WI



SERVICES

- Impact Fee Studies
- Recommendations
- Fee Updates

PROJECT TEAM

- Ed Maxwell, MBA
- Bridgot Gysbers

POLICE AND LIBRARY IMPACT FEE UPDATES

The Village of Eagle looked to update its police and library impact fees to help support costs of improvements. Experts from both the library and police departments collaborated with R/M staff to identify facility needs.

Our economic consultants provided the Village with a report explaining our recommendations in detail, drafted an ordinance with those changes, and attended a board meeting to explain changes to the residents affected. The Village adopted the proposed fees.

CLIENT CONTACTS

Richard Spurrell

Village President

262.544.4811

spurrell@eagle-wi.gov



SERVICES

- Impact Fee Studies
- Recommendations
- Fee Updates

PROJECT TEAM

- Ed Maxwell, MBA
- Bridgot Gysbers

IMPACT FEE UPDATES

Since the City had not updated its impact fee study for its water supply facilities since 2006, the City hired R/M to do a complete revision of the water impact fees. Working with water utility staff and using the water system master plan, R/M identified the areas of greatest future growth and developed a forecast.

With that forecast and the service standards, R/M determined what number of new projects could be attributed to new growth and calculated new impact fees accordingly. The City adopted those fees in 2021.

CLIENT CONTACTS

David Lythjohan

General Manager of
Cedarburg Light and Water
Utility

262.375.7650

dlythjohan@
cedarburglightandwater.org



TEAM MEMBERS



ED MAXWELL, M.B.A., M.ED.

Economic Consultant
Project Manager
Madison Office

Ed earned his MBA in finance and investment banking from the Wisconsin School of Business. Before joining R/M, he worked in private-sector finance, analyzing capital investments, forecasting expenses and revenue, and crafting department budgets. At R/M, he has created impact fee studies, financial improvement plans, transportation utility fees, cash-flow forecasts, and rate studies for utilities throughout the state.



BRIDGOT GYSBERS

Economic Consultant
Team Member
Madison Office

Bridgot has 16 years of experience in utility rate-making in energy, gas, water and sewer utilities, including involvement with the most complex investor-owned rate cases. At R/M, Bridgot has worked on various municipal projects including impact fee studies, special assessments, transportation utilities, GASB 34 reporting requirements, various regulatory filing assistance, amongst others. Bridgot continues to use her background, along with recent project experience at R/M, to find financial and management solutions for municipalities.

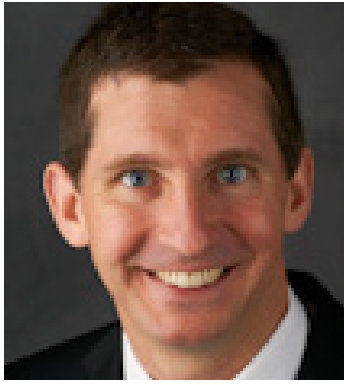


GREG CALHOUN, P.E.

Vice President/Engineer
Principal-in-Charge
Waukesha Office

Greg is a project manager and engineer with nine years of engineering experience in both the private and public sectors. He specializes in municipal engineering and has worked on dozens of roadways and infrastructure improvement projects for a variety of municipalities. Greg is also adept at stormwater management design and permitting and is well-versed in the requirements of various regulatory agencies such as WDNR and WisDOT.

Ed's, Bridgot's, and Greg's resumes are provided on the following pages.



EDWARD F. MAXWELL

ECONOMIC CONSULTANT

Before joining R/M, he worked in private-sector finance, analyzing capital investments, forecasting expenses and revenue, and crafting department budgets. At R/M, he creates financial solutions for all clients, from municipalities to corporate businesses.

CONTACT

608.819.2600
emaxwell@ruekert-mielke.com
Madison

EDUCATION

- Bachelor of Arts in English - Lawrence University, Appleton
- Master of Business Administration - Finance & Investment Banking - Wisconsin School of Business, Madison



» MBA «
**Finance & Investment
Banking**

EXPERIENCE

Water Cost of Service, Rate Design, & Public Fire Protection Charges

Edward has created cost of service analysis and performed rate design for water utilities throughout Wisconsin. He has guided utilities through the process of submitting the applications with the Public Service Commission all the way to implementing the approved rates. He has assisted utilities such as the City of Racine Water Utility in changing their method of recovering costs for public fire protection to allow municipalities flexibility to meet their needs and to ensure utilities gain revenue that suffices to cover their expenses while complying with all relevant regulations.

Stormwater Cost of Service and Rate Design

Edward has analyzed cost of service and designed rates for stormwater utilities across the state, including communities such as the City of Fitchburg and the Village of Fox Point. Partnering with municipal employees and other stakeholders, he creates cogent narratives that explain these rate designs in an accessible manner. He has presented to finance committees, committees of the whole, and city councils to advance the proposed rate structures.

Wastewater Cost of Service & Rate Design

Edward has analyzed cost of service and designed rates for utilities for communities ranging from the Village of Thiensville, Wisconsin, to the City of Erie, Pennsylvania. For Erie's sanitary sewer utility, Edward forecasted the cash flow and the rate increases needed to fund the increased debt service from all the infrastructure upgrades required in the next ten years.

Utility Financial Best Practices Review

Edward has provided comprehensive reviews of stormwater utility financial best practices. Interviewing numerous utilities throughout the state and researching industry best practices, Edward has provided key insights to clients so that they can optimize their financial practices. Most recently, he offered counsel to the City of Watertown, focusing on improving their credit policy and approach to capital expenditures.

Reserve Capacity Assessment Studies

Edward has conducted Reserve Capacity Assessment studies and offered recommendations for fee schedules. Based on the study he performed for the City of Hartford sanitary sewer utility, Edward proposed several alternatives that would ensure Hartford sewer's capital expenditures for new development would be fully funded, and he provided a detailed list of advantages and disadvantages that informed decision makers.



EDWARD F. MAXWELL

ECONOMIC CONSULTANT



Impact Fee Studies

Edward has created impact fee studies for utilities and municipalities. By partnering with utility and municipal staff to assess capital needs, Edward has developed impact fees to meet the demands placed on communities from new growth. Edward has drafted ordinances to codify the fees and ensure compliance with state statutory changes. These ordinances have been adopted by municipal clients as part of approving the new impact fees. Additionally, he has spoken at public hearings and before governing bodies to explain the fees in detail.

Presentations

Edward has presented actionable recommendations to executives at numerous corporations. He presented a comprehensive real-estate portfolio strategy regarding store locations in and near malls to Starbucks. He recommended specific courses of action to American Family Insurance regarding potential venture-capital investments. Edward presented multi-million-dollar manufacturing cost-saving measures for manufacturing at both Kimberly-Clark and Springs Window Fashions.

Stormwater Credit Application Reviews

Edward has reviewed stormwater credit applications on behalf of clients such as the City of Greenfield. The applications come from developers who had installed stormwater management features in hopes of earning credit. Edward has evaluated the applications and offered detailed feedback explaining the municipality's decision to the developers, including analysis and references to the credit policy.

Ordinance Revisions

Edward has revised ordinances for municipalities to ensure compliance with law changes and to reflect best practices. For the Village of Fox Point, he revised the storm water ordinances so that Fox Point was complying with NR 151 and had language that encouraged green infrastructure.

Valuation

Edward has valued utilities, companies, projects, and startups using several valuation methods, including discounted cash flow analysis. These valuations have informed negotiations so that clients can make smart financial decisions.

Expense Evaluation

Edward has analyzed expenses at several large corporations. At Lands' End, he performed ROI analysis on marketing vendor contracts to determine the most fiscally advantageous supplier. Edward also analyzed channel spend by geographic region to help management decide where to concentrate its marketing spend.

Capital Projects Evaluation

Edward has analyzed numerous capital projects, including equipment to revamp the largest product line at Springs Window Fashions. Using the capital asset pricing model, he determined the rate of return on these investments.

Forecasting

Edward has forecasted demand and expenses. Analyzing trends, he has forecasted demand for several products nationwide. He has forecasted expenses for departments at several corporations on line items including obsolescence, marketing, and selling.



BRIDGOT A. GYSBERS

ECONOMIC CONSULTANT

Bridgot joined Ruekert & Mielke, Inc. (R/M) in 2020 as a Economic Consultant. She has 16 years of experience which includes both municipal and investor-owned utility regulation in energy, gas, water, and sewer utilities. Bridgot has developed the revenue requirement for the majority of water rate cases that are regulated in Wisconsin along with a few where she analyzed the cost of service and designed rates. She was the lead auditor for several of the most complex investor-owned rate cases involving electric, gas, and water utilities. She comes to R/M with a wide range of experience in utility regulation. At R/M, she continues to use her background to find financial and management solutions for public utilities.

CONTACT

608.819.2600

bgysbers@ruekert-mielke.com

Madison

EDUCATION

- Bachelor of Science, Business Administration, Accounting
- Marian University, Fond du Lac, WI
- National Association of Regulatory Utility Commissioners (NARUC) Rate School, West Coast
- Wisconsin Public Utility Institute, Energy Utility Basics, Madison, WI

16+

» years «
experience

EXPERIENCE

Water Rate Case Applications

An application must be filed with the PSCW before a public utility can raise its rates. Bridgot managed the water rate case application request program. She sent out water rate case application requests and responded to application inquiries. In coordination with Information Technology at the PSCW, she made programming adjustments to the water rate case application on an as needed basis. This added additional efficiencies in the water rate case application process.

Initial Screening of Water Rate Case Applications

PSCW has an initial screening process for water rate case applications. This mechanism was implemented to ensure "clean" PSCW water rate case application filings from utilities which in turn expedites the rate case process. Bridgot has performed the initial screenings of these water rate case applications on an as needed basis.

Water and Electric Municipal Revenue Requirement

Bridgot has 16 years of experience in developing the revenue requirement for both municipal water and electric utilities in Wisconsin. Bridgot has been involved in some of the most highly complex municipal water revenue requirements, which included Milwaukee, Madison, and Waukesha. Each of these were disputed cases which appeared before the Public Service Commission of Wisconsin (PSCW) for Final Decision. In her role as Commission staff witness, her focus was on the revenue requirement, where she prepared testimony, drafted briefing memorandums, briefed Commissioners on issues in the case, and was involved in the preparation of the Final Order and Decision.

Investor-Owned Utilities Revenue Requirement

Bridgot developed the revenue requirement for the most highly complex investor-owned utilities in Wisconsin, which included Madison Gas and Electric Company (MG&E) and Northern States Power Company (NSP). She also reviewed water revenues and electric net investment rate base for several Superior Water, Light and Power Company (SWLP) rate cases. Each of these investor-owned utility cases was disputed and appeared before the PSCW for Final Decision. In her role as lead auditor, her focus was on the revenue requirement where she also developed the audit program, coordinated audit with Commission staff, summarized findings and conclusions,



BRIDGOT A. GYSBERS

ECONOMIC CONSULTANT

EXPERIENCE (CONT.)

and communicated those findings with the Company and Commission staff. In addition, as Commission staff witness, she also prepared the notice of proceeding, testimony, briefing memorandum, decision matrix, and Order and Final Decision.

Water, Electric, and Gas PSCW Commission Staff Expert Witness

Bridgot served as PSCW Commission staff expert witness in several disputed rate proceedings which included Milwaukee, Madison, and Waukesha along with Madison Gas and Electric Company (MG&E), Northern States Power Company (NSP), and Superior Water, Light and Power Company (SWLP). She filed testimony which focused on the revenue requirement. The revenue requirement included a review of net investment rate base, revenues, and expenses. For each of these areas she reviewed the reasonableness of the utility projections for the test year.

Impact Fees and Alternative Funding Mechanisms

The water rate application at the PSCW identifies those municipalities that have adopted and have implemented impact fees and other capital recovery mechanisms. In 2018, Bridgot developed a process at the PSCW for the review of impact fees to provide accounting guidance on the disclosure of those assets funded by impact fees for water rate case applications and PSCW annual reports.

Sewer Revenue Requirement

Bridgot developed the sewer revenue requirement for Plymouth Utilities prior to de-regulation which occurred in 2014. Sewer rate case filings are more infrequent, as there are only 3 sewer utilities that remain regulated with the PSCW.

Water Cost of Service Study and Rate Design

Bridgot has analyzed the cost of service and designed rates in several water municipalities in Wisconsin, which included facilitating discussions to explain the need for rate changes and impact it will have on customers.

Water Simplified Rate Case Filings

The simple rate case mechanism is to allow municipal water and sewer utilities to receive an inflationary level of rate increase with minimal effort and no rate hearing requirement. Bridgot reviewed and analyzed

approximately 40 simplified water rate increases annually. She also presented to various groups in the industry on this simple rate case mechanism and provided support on an as needed basis.

Electric and Gas Investor-Owned and Municipal Affiliated Interest Agreements

Bridgot was the lead auditor who managed and processed the majority of the electric and gas affiliated interest and/or intermunicipal agreements that were filed with the Public Service Commission (PSCW) from 2014 through 2017. In her role, she prepared the Notice of Investigation (NOI), analyzed the terms of the agreement along with other expert PSCW Commission staff and prepared Commission memo and Order and Final Decision. The majority of the agreements that she reviewed were filed by either WEC Energy Group (WEC) and Wisconsin Power and Light (WP&L) of varying complexities.

Investor-Owned Holding Company Audit

Bridgot was the lead auditor that managed the holding company program at the PSCW from 2014 through 2017. The holding companies that she audited included Alliant Energy Corporation and Madison Gas and Electric Company. For each of these audits, Bridgot developed the audit program, summarized findings and conclusions, communicated findings with Company personnel, and finalized PSCW Commission staff findings in a letter to the Company.

Draft Reports to the Legislature on Wisconsin Investor-Owned Utilities

Wis. Stats. § 196.795(7)(ar) and Wis. Stats. § 13.171(2) require that the PSCW submit to the Legislature a report that summarizes the impact that each holding company system has on our Wisconsin utilities. This report is due and filed with the Legislature every 2 years. Bridgot prepared the report in coordination with the feedback received from our Wisconsin utilities. She also presented the report to the PSCW and finalized the version of the report that was sent to the Legislature.

Water Utility and Investor-Owned Utility Acquisitions

Bridgot was involved in the acquisition of Integrys by Wisconsin Energy Corporation to form WEC Energy Group in 2014. In her role as PSCW Commission staff, she was involved in the development of the data requests along with developing an issues list for the Commission.



BRIDGOT A. GYSBERS

ECONOMIC CONSULTANT



EXPERIENCE (CONT.)

PSCW WEGS and IOUS Annual Reporting Program

Pursuant to Wis. Stats. § 196.07, every utility shall file with the PSCW an annual report that is due on or before April 1 annually. Bridgot oversaw this program for approximately 12 years. She responded to utility accounting and PSCW program-related inquiries. In addition, she was involved in the annual report review process along with ensuring utilities file timely annual reports with the PSCW.

Regulatory Accounting Changes

PSCW receives inquiries on changes to generally accepted accounting principles (GAAP) and the impact that has had on PSCW utility accounting. Bridgot has responded to these utility inquiries by providing the proper accounting treatment from the PSCW perspective.

PSCW Uniform System of Accounts and Utility Reference Manual Update

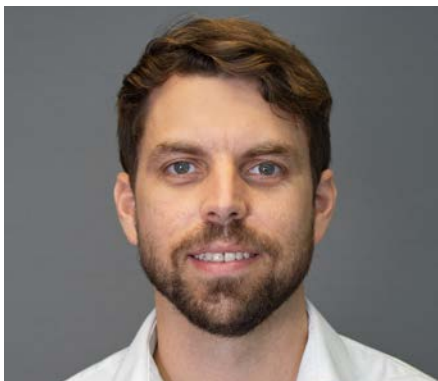
The PSCW has established an accounting framework for utilities to use in reporting financial information. The accounting framework that is used for municipal and investor-owned utilities is the Uniform System of Accounts. In addition, the Water Utility Reference Manual is also used by water and sewer utilities as a supplement to the Uniform System of Accounts. Bridgot oversaw and provided accounting input that led to various updates of both the Uniform System of Accounts and Utility Reference Manual.

Municipal Clerk and Treasurer Institute. Some of the topics covered include PSC annual reports, rate case process, varying topics as part of the revenue requirement, funding mechanisms, construction authorization and continuing property records, conservation and record retention.

- Attended the National Association of Regulatory Utility Commissioners (NARUC) Subcommittee on Accounting and Finance in 2015. Bridgot provided feedback from Wisconsin to this committee on a per request basis.
- Presented at American Water Works Association annual conference in 2013 on the re-design of a compliance program that was being developed in Wisconsin. At this conference, Bridgot also was part of a panel discussion with others to discuss small systems and funding mechanisms available to water utilities.

SELECTED PUBLICATIONS

- Served as a member of American Water Works Association (AWWA) and Wisconsin American Water Works Association (WIAWWA). Bridgot has been involved with the IT & Security Committee, Small Systems Committee, and Finance Committee of WIAWWA.
- Contributions made to Wisconsin American Water Works Association and Wisconsin Rural Water Association newsletters on an as needed basis.
- Presented and participated in panel discussion to various groups, which includes American Water Works Association, Wisconsin American Water Works Association, Wisconsin Rural Water Association, League of Wisconsin Municipalities, Municipal Electric Utilities of Wisconsin, and



GREGORY R. CALHOUN, P.E.

PROJECT MANAGER

Greg is a project manager and engineer with nine years of engineering experience in both the private and public sectors. He specializes in municipal engineering, and has worked on dozens of roadway and infrastructure improvement projects for a variety of municipalities. Greg is also adept at stormwater management design and permitting, and is well-versed in the requirements of various regulatory agencies such as WDNR and WisDOT. His strong work ethic and communication skills will make him a valuable part of any engineering project.

CONTACT

262.953.3038
gcalhoun@ruekert-mielke.com
Waukesha

EDUCATION

- Bachelor of Science,
Civil Engineering
- Marquette University

REGISTRATIONS & AFFILIATIONS

- Professional Engineer - WI



EXPERIENCE

City Engineer

City of Elkhorn, WI

As Elkhorn's City Engineer from 2017-2020, responsibilities included plan and construction documentation review, private development review, roadway improvement projects, utility projects, storm water management and regional storm water planning, completing bi-annual road ratings, estimating costs and planning for future Capital Improvement Projects, and consulting for all engineering related matters. Other responsibilities included attending Council and Committee meetings, coordinating with officials and departments, and communicating with the public.

Annual Street Improvement Program

City of Elkhorn, WI

Project manager responsible for the planning and design of Elkhorn's annual street improvement program. Each program included the selection of various streets to be improved within the City, specification of the best treatment type for each roadway, and completion of design, plans, and bidding documents.

Road Reconstruction Design & Construction Management

- City of Pewaukee
- City of Elkhorn
- City of Burlington
- City of Lake Geneva
- Village of Darien
- Village of Waterford

WPDES MS4 Permitting

- City of Elkhorn
- City of Greenfield

Joseph Road Reconstruction Project

City of Pewaukee

Project engineer responsible for the management, planning, and design of roadway, utility, and stormwater improvements on Joseph Road. The roadway was reconstructed and widened to address existing deficiencies and construct new water main, sanitary sewer, and storm sewer. The project also included jacking and boring water main underneath railroad tracks, and significant coordination with WDNR.

Kendall Street Reconstruction Project

City of Burlington

Project engineer responsible for design and bidding of the reconstruction of a 0.5-mile roadway section in a residential portion of Burlington, WI. The project also included watermain, sanitary sewer, and storm sewer replacement, as well as the design and replacement of all curb ramps and private driveways on the street. Permit coordination with the WDNR was also a requirement.

ESTIMATED FEE

We offer to complete the proposed scope for a price **not to exceed \$32,222**; this will include reimbursable expenses. Detail on each component of the scope and price is included in the Level of Effort page.

- Updating existing impact fees will cost \$14,626
- Conducting a feasibility analysis for other areas will cost \$6,246
- Developing impact fees for each of the 5 areas will cost \$2,270 (or a total of \$11,350 for all 5 areas)

We will perform this work according to the attached Ruekert & Mielke, Inc. Standard Terms and Conditions (Non-Engineering Services).

Upon written request from the City, we would be happy to perform work beyond the scope laid out for our standard hourly rates in effect when the work is performed.

LEVEL OF EFFORT

Level of Effort for City of Lake Geneva - Impact Fee Study

TASK DESCRIPTION	EMPLOYEE HOURS BY CLASSIFICATION				REIMBURSABLE COSTS / EXPENSES	Estimated Completion Date (assumes approval by mid February)	TOTAL TASK COST
	Greg Calhoun	Ed Maxwell	Bridgot Gysbers	Nicki Hippo			
	Project Advisor	Project Manager	Economic Consultant 2	AA			
	\$172	\$160	\$150	\$80			
Update existing impact fees							
Write and send initial data request after reviewing relevant documents		4				Mid February	\$640
Lead kickoff meeting in person		6	2		\$50	Late February	\$1,310
Gather information from City staff and online resources to create inventory of all existing relevant facilities for the 3 departments		5	1			31-Mar	\$950
Work with City staff to identify needed capital projects and their costs for the 3 departments	3	9				30-Apr	\$1,956
Determine or create appropriate growth forecast for next 20 years, separated into relevant categories		6				30-Apr	\$960
Define and apply the City's preferred service standards & growth forecast to the existing inventory and the needed capital projects for the 3 departments		9				31-May	\$1,440
Update the impact fees to reflect current and future needs, including debt payments on projects for future growth and current fund balances		6				9-Jun	\$960
Write a study that explains the existing facilities, the projected needs, the standards, the impact fee calculations, and the recommendations in detail for the 3 departments with existing impact fees. This study will include the housing affordability evaluation required by state statute.		15	2	2		29-Jul	\$2,860
Provide a draft ordinance with needed statutory updates in conjunction with the City attorney		6	2			30-Apr	\$1,260
Present the impact fee study for existing and new fees at one meeting of the City's choosing (includes time to create PowerPoint presentation)		10				31-Aug	\$1,600
Attend public hearing for existing and new fees		4			\$50	14-Oct	\$690
Subtotal	3	80	7	2	\$100		\$14,626
Develop feasibility analysis for impact fees for the 5 other eligible areas							
Write and send initial data request		2				Mid February	\$320
Talk with each of the department heads via videoconference to discuss future capital needs and how much of the need is due to new growth	4	4				15-Mar	\$1,328
Correspond with City staff after initial conversations to identify specific needed capital projects and their costs for the 5 areas under consideration	4	10				15-Apr	\$2,288
Write memo to City Council explaining which areas should have impact fees and why		8	2	0.5		30-Apr	\$1,620
Present memo to City Council and answer questions		4			\$50	31-May	\$690
Subtotal	8	28	2	0.5	\$50		\$6,246
Develop impact fees for 1 to 5 of the other eligible areas (fees listed below per area)							
Work with City staff to develop suitable service standards required by state statute		2				30-Jun	\$320
Gather information from City staff and online resources to create inventory of all existing relevant facilities for area in question		2				30-Jun	\$320
Apply service standard to existing facilities and future projects, along with future growth forecast, to determine impact fee		3				8-Jul	\$480
Add to study to delineate for each of the new impact fees the following: existing facilities, the projected needs, the standards, the impact fee calculations, and the recommendations. This will include the housing affordability evaluation required by state statute.		6	1	0.5		29-Jul	\$1,150
Subtotal per Eligible Area	0	13	1	0.5	\$0		\$2,270
Subtotal for All 5 Eligible Areas	0	65	5	2.5	\$0		\$11,350
ESTIMATED TOTAL HOURS (INCLUDES IMPACT FEES DEVELOPED FOR ALL 5 AREAS)	11	173	14	5	\$150		\$32,222

STANDARD TERMS & CONDITIONS

Ruekert & Mielke, Inc. Standard Terms and Conditions (Non-Engineering Services)

Effective March 7, 2014

A. Standards of Performance

The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by Engineer.

B. Authorized Representative

With the execution of this Agreement, Engineer and Owner shall designate specific individuals to act as Engineer's and Owner's representatives with respect to the services to be performed or furnished by Engineer and duties and responsibilities of Owner under this Agreement. Such individuals shall have authority to transmit instructions, receive information, and render decisions relative to the Assignment on behalf of the respective party whom the individual represents.

C. Payments to Engineer

Invoices will be prepared in accordance with Engineer's standard invoicing practices and will be submitted to Owner by Engineer monthly, unless otherwise agreed. Invoices are due and payable within 30 days of receipt. If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice therefore, the amounts due Engineer will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Engineer may, after giving seven days written notice to Owner, suspend services under this Agreement until Engineer has been paid in full all amounts due for services, expenses, and other related charges.

D. Ownership and Reuse of Documents

All documents prepared or furnished by Engineer pursuant to this Agreement are instruments of service, and Engineer shall retain an ownership and property interest therein (including the copyright and the right of reuse at the discretion of the Engineer) whether or not the Project is completed. Engineer grants Owner a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Engineer of full payment due and owing for all services relating to preparation of the documents. Such limited license shall not create any rights in third parties. Reuse of any documents pertaining to this Agreement by Owner shall be at Owner's sole risk; and Owner agrees to indemnify, defend, and hold Engineer harmless from all claims, damages, and expenses including reasonable attorney's fees arising out of such reuse of documents by Owner or by others acting through Owner.

E. Owner Provided Information

Engineer shall have the right to rely on the accuracy of any information provided by Owner. Engineer will not review this information for accuracy.

F. Permits and Approvals

It is the responsibility of the Owner to obtain all necessary permits and approvals for the Project. Engineer will assist the Owner as mutually agreed to in writing.

G. Limit of Liability

To the fullest extent permitted by law, the total liability, in the aggregate, of Engineer and Engineer's officers, directors, partners, employees, agents, and consultants, or any of them to Owner and anyone claiming by, through, or under Owner, for any and all injuries, losses, damages and expenses, whatsoever arising out of, resulting from, or in any way related to this Agreement from any cause or causes including but not limited to the negligence, professional errors or omissions, strict liability or breach of contract or warranty, express or implied, of Engineer or Engineer's officers, directors, partners, employees, agents, and consultants, or any of them, shall not exceed the total amount of \$2,000,000.

H. Insurance

Engineer will maintain insurance coverage for Workers' Compensation, General Liability, and Automobile Liability and will provide certificates of insurance to Owner upon request.

I. Termination of Contract

Either party may at any time terminate this Agreement with 7 days written notice for cause in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party. Owner may terminate this Agreement for convenience with 30 days written notice, or the Project may be suspended by Owner with 30 days written notice. In the event of suspension or cancellation for convenience by Owner, Owner shall pay to Engineer all amounts owing to Engineer under this Agreement, for all work performed up to the effective date of notice.

J. Indemnification and Allocation of Risk

1. To the fullest extent permitted by law, Engineer shall indemnify and hold harmless Owner, Owner's officers, directors, partners, and employees from and against costs, losses, and damages (including but not limited to reasonable fees and charges of engineers, architects, attorneys, and other professionals, and reasonable court or arbitration or other dispute resolution costs) caused solely by the negligent acts or omissions of Engineer or Engineer's officers, directors, partners, employees, and consultants in the performance of Engineer's services under this Agreement.

2. To the fullest extent permitted by law, Owner shall indemnify and hold harmless Engineer, Engineer's officers, directors, partners, employees, and consultants from and against costs, losses, and damages (including but not limited to reasonable fees and charges of engineers, architects, attorneys, and other professionals, and reasonable court or arbitration or other dispute resolution costs) caused solely by the negligent acts or omissions of Owner or Owner's officers, directors, partners, employees, and consultants with respect to this Agreement.

3. To the fullest extent permitted by law, Engineer's total liability to Owner and anyone claiming by, through, or under Owner for any injuries, losses, damages and expenses caused in part by the negligence of Engineer and in part by the negligence of Owner or any other negligent entity or individual, shall not exceed the percentage share that Engineer's negligence bears to the total negligence of Owner, Engineer, and all other negligent entities and individuals.

4. The indemnification provision of paragraph J.1. is subject to and limited by the provisions agreed to by Owner and Engineer in paragraph G. "Limit of Liability," of this Agreement.

K. Independent Contractor

All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either Owner or the Engineer. Engineer's services under this Agreement are being performed solely for the Owner's benefit, and no other entity shall have any claim against Engineer because of this Agreement or the performance or nonperformance of services hereunder. Owner agrees to include a provision in all contracts with contractors and other entities involved in this Project to carry out the intent of this paragraph.

L. Force Majeure

Engineer shall not be liable for any loss or damage due to failure or delay in rendering any service called for under this Agreement resulting from any cause beyond Engineer's reasonable control.

M. Severability and Waiver of Provisions

Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Engineer, who agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision. Non-enforcement of any provision by either party shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

N. Dispute Resolution

Owner and Engineer agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in questions between them arising out or relating to this Agreement or the breach thereof ("disputes") to mediation as a condition precedent to litigation.

O. Public Records

Engineer agrees to comply with the requirements of Wisconsin Statutes Sections 19.32 to 19.39 and Sections 19.81 to 19.98 – Wisconsin Public Records Law and Open Meetings Law.

END OF DOCUMENT

DRAFT

January 0, 2022

RE: REQUEST FOR STATEMENT OF QUALIFICATIONS

To Whom It May Concern:

Your firm is invited to submit your Statement of Qualifications to be considered for providing contracted engineering services for the City of Lake Geneva, Wisconsin (pop. 7,677). The City is seeking a firm to provide engineering services for a multi-year period.

Attached to this letter is the following:

1. A list of materials and information that you should include with your Statement of Qualifications.
2. A scope of work.
3. A schedule of dates and requirements for the selection process.

Please forward your Statement of Qualifications to the following address to be received by the City no later than 4:30 pm, **Monday November 00, 2018**.

By no means should any potential firm solicit elected officials or City staff. Doing so may create grounds for disqualification. The City will not entertain separate meetings beyond those listed within the attached schedule.

ADDRESS: City of Lake Geneva
Attn: Dave Nord, City Administrator
626 Geneva Street
Lake Geneva, WI 53147

Statement of Qualifications information

City of Lake Geneva Engineering Services

Statements of Qualifications must include the following information. Submittals will include the requested information in the order noted, and tab separated by number for clarity in comparing SOQ's of all submitting forms. Each page of the submittal should clearly identify the submitter, e.g. firm name in footer.

- 1) Firm name, address, telephone number and contact person. A one-page statement of your interest in, and qualifications for this project.
- 2) Brief history of firm.
- 3) Key personnel and sub-consultants proposed as project team members, including detailed resumes.
- 4) Discussion of firm's specific abilities to provide the required professional services and qualifications related to project requirements.
- 5) Examples of specific knowledge and expertise related to this type of project, including project management skills and methodology used to monitor project budgets.
- 6) References of other owners for which the firm has provided similar professional services. Reference information must include:
 - a. Name of Owner
 - b. Project Name
 - c. Contact Person
 - d. Address
 - e. Telephone Number
 - f. Firm's key personnel assigned to the referenced project.

Scope of Work

1. OWNER: City of Lake Geneva, Wisconsin
2. ENGINEERING SERVICES REQUIRED: General City Engineering Services as required.
3. CONTACT PERSON: Dave Nord, City Administrator
626 Geneva Street
Lake Geneva, WI 53147
Phone: 262-249-4098
Fax: 262-249-4715
E-mail: cityadmin@cityoflakegeneva.com
4. DESCRIPTION OF SERVICES REQUIRED:
 - Surveying
 - Grant writing or assistance with grant applications when applicable
 - Street design
 - Curb & Gutter design
 - Sanitary Sewer design
 - Storm Sewer design
 - Storm Water management design
 - Water system facilities & infrastructure design
 - Water treatment plant facilities, infrastructure, process control & optimization design
 - Sanitary sewer collection system facilities & infrastructure design
 - Wastewater treatment plant facilities, infrastructure, process control & optimization design
 - Utility construction management services
 - Comprehensive Utility asset, capacity assessment & planning services
 - Facilitation of obtaining utility easements as needed
 - Facilitation of developer agreements as needed
 - Sidewalk design
 - Parking lot and other paved or graveled surface design
 - Development of maps utilizing computer generated graphics
 - Subdivision design
 - Street construction management & inspection
 - Construction/Project management & inspection for all capital improvement projects as needed
 - Park and green space design as needed

- Miscellaneous municipal engineering design and construction management as needed.
- Review of new development infrastructure for approval to proceed
- GIS system and asset management administration services
- Recommendations and drafting of Municipal Ordinance revisions as necessary
- Structural engineering design, inspections and project management services
- Architectural design and project management
- Storm water analysis and review

5. DESCRIPTION OF ENGINEER SELECTION PROCESS:

The City will evaluate Statements of Qualifications and interview responses per criteria established by the City. The City will select an engineering firm to provide general engineering services for the City for a multi-year period based on the firms overall rating of its qualifications and experience as the firms ability to match the engineering services of the City. Administrative staff will review Statements of Qualifications and will prepare a short list of candidates to be interviewed by the **Public Works Committee** on December 11, 2018

Before

making a recommendation to the Common Council. The Common Council shall have the authority to execute the contract.

6. OTHER REQUIREMENTS:

None.

7. TIME FRAME:

Estimated date for award of engineering contract: **December 22, 2018**

Estimated effective date to start as City Engineer: **January 22, 2019**

Schedule of Dates

The following schedule has been established by the City of Lake Geneva for the selection of an Engineering Firm to provide City Engineering services.

<u>DATE</u>	<u>DESCRIPTION</u>
<u>October 15, 2018</u>	Mail requests for Statements of Qualifications.
<u>October 27, 2018</u>	Conduct Q & A Session at 10 A.M. for representatives from interested firms (City Council Chambers).
<u>November 4, 2018</u>	Statements of Qualifications are due to City.
<u>November 11, 2018</u>	Complete staff review, and recommend a short list of firms to the Public Facilities Committee for review.
<u>November 18, 2018</u>	Staff will contact firms regarding the status of their proposal.
<u>November 25, 2018</u>	Conduct City and facilities tour in the morning for firms on the short list.
<u>December 11, 2018</u>	Interviews of selected firms will be conducted at Public Facilities meeting.
<u>December 22, 2018</u>	Common Council meeting to review recommendation from Public Facilities Committee and take action to approve a contract.
<u>January 8, 2019,</u>	Complete negotiations and execute a contract for services with selected firm.
<u>January 10, 2019</u>	Notify all firms of final selection results.
<u>January 22, 2019</u>	Effective date for selected firm to become City Engineer.

PIER LEASE & COMMERCIAL BUOY AND BOAT SLIP LEASE AGREEMENTS

THIS AGREEMENT, made this _____ day of _____, 2021, by and between the CITY OF LAKE GENEVA, a municipal corporation, party of the first part, Lessor, hereinafter called the City, and LAKE GENEVA BOAT LINE, INC., a Wisconsin corporation, party of the second part, Lessee, hereinafter called the Lessee.

WITNESSETH:

1. That the said City does hereby lease and let to the Lessee under all the terms and conditions hereinafter set forth the following described piers, office space, and other areas (hereinafter "rented premises." The rented premises described in paragraphs 1a and 1b are shown on the attached Exhibit "A" and the rented premises described in paragraphs 1c and 1d are shown on attached Exhibit "B". The rented premises in 1e are shown in Exhibit C):

- a. The North Twenty-One feet (21') of the boat ramp which is located at the Northeast corner of the wall to the Riviera building, also commencing at the North edge of said ramp, thence North along the edge of the seawall Two Hundred Twenty feet (220') which shall include the current pier with the same dimensions and configuration located in riparian areas adjoining said seawall, provided that no piers may be extended to a length more than ninety feet (90') and in no way shall block or impede the flow of traffic in Fore Bay.
- b. The seventy-two foot (72') pier located in the area described in paragraph 1(a) above,
- c. The room used for Commercial office space/storage/and the sale of marine supplies in the northeast corner of the Riviera building.
- d. Pier No. 3, known as the East pier, together with such unobstructed and uninterrupted use as is reasonably necessary of the operation of the business of the Lessee and its use of the leased premises of the water adjacent, under, and surrounding said Pier, including the bed of the lake and the air space above the surface. The City shall maintain and operate all outside lighting on and connected with the leased premises. Lessee shall be responsible for any damage caused by lessesses vessels docked and secured too said Pier. Lessee shall not make any changes to Pier nor construct any structure on, near or under the pier without obtaining City approval in advance. The use of Pier N. 3 is subject to the provisions of

paragraph 2 below.

- e. An area of Geneva Lake located east of the Riviera and south of Flat Iron Park sufficient for the location of ten (10) mooring buoys (see buoy location drawing attached hereto) and four (4) boat slips (see boat slip location drawing attached hereto.) Said area includes the surface, below the surface, the bed of the lake and the air space above the surface of the lake.

2. The Lessee will have the right to use the west side of Pier 3 which shall be used for daytime public parking. It is understood the Lessee will charge for daytime parking. It is further understood that the Lessee shall be allowed the use of Pier 3 for overnight parking. It is understood that the Lessee may charge for overnight parking. The aforesaid leased premises shall be for the exclusive use by the Lessee for dockage and the transaction of business necessary and convenient in the conduct of its charter and boat business, except that the area described in subparagraph “d” above, shall be used in common with the general public who may use the pier, including fishing to the extent that that activity does not interfere with the Lessee’s business. Nothing herein contained is intended to create any rights in the general public that do not already exist. Subject to maintenance and special events authorized by the City, the lessee and public shall have complete, free, uninterrupted and unobstructed access to the leased premises over and above all approaches leading to said premises either by the walks on the East and West side of the Riviera building and to Wrigley Drive and Broad Street or through the concourse running from the North and South of the Riviera building when said concourse is open to the public and not secured by security gates or devices.

3. The Lessee must comply with all DNR regulations pertaining to the fueling of boats on inland lakes. This includes having a proper caddy for transporting the fuel from a vehicle to the boats and the removal of the caddy from the premises. The fuel caddy cannot remain on the premises except for the actual fueling of the boats. Lessee shall comply with all City fire and safety regulations. Any costs incurred due to injury to persons or property shall be borne solely by the Lessee. Lessee shall assume full and complete liability for damage to persons or property for any leakage from the tanks, or

damage emanating from such equipment, and shall be solely responsible for any and all damages resulting from any leakage, use or maintenance of any fuel tanks, excepting any damages caused by the City or the City's agents, employees or contractors. Further, Lessee shall indemnify and hold City harmless from any damage to any person including reasonable attorney's fees incurred by the City in defending any such claims or action for any claims arising out of the use or maintenance of any fuel tanks, and equipment owned and maintained by Lessee on City property.

4. It is expressly understood and agreed that Lessee shall have the exclusive right to use the above described areas for the following:

- a. Exclusive right to rent at Riviera premises power and other boats for boat rides or rentals, water skiing and water sports in general from rented premises; boats not to exceed thirty feet (35') in length (exclusive of Gage Marine rights).
- b. b. Exclusive right to rent at Rivera premises sailing craft, with or without motor,
- c. boats . (exclusive of Gage Marine Rights).
- d.
- b. c. Exclusive right at Riviera premises to carry passengers for hire in sailing craft, with or without motor, not to exceed thirty feet (35') in length.
- b. d Lessee shall have the right to rent wave runners, jet skis, or similar personal watercraft.
- c.
- d. e. Lessee SHALL NOT SUB-LEASE any portion of the rental space (except that area on Pier 3 as defined in section 2) without the written approval of the lessor.

5. The said Lessee shall not obstruct the common ways and shall keep the premises in a neat, sanitary, and presentable condition at all times.

6. Lessee shall be responsible for installing and maintaining all anchors, buoys, chains, and other tackle required for the mooring buoys.

7. City shall have the right to direct the location of anchors, the scope of the mooring chain, the type of buoy, and the length of mooring line between the boat and buoy. The City may also limit the size of boat to be moored if said boat is excessive in size and

creates a danger for other boats moored in the area. Lessee shall comply with City directives under this paragraph within 10 days of notice. Failure to comply on the part of the Lessee shall constitute a breach of this lease agreement

8. Lake Geneva Boat Lines, Inc., shall be responsible for normal business wear and tear not public wear and tear on the piers, and shall be responsible for damage to piers by abuse of renters of equipment or employees. The Lessee will be responsible for normal cleaning and sanitation of the leased pier area, provided, however, the Lessee shall not have any cleaning or sanitation responsibilities during the months of November, December, January, February and March of each year.

9. The term of this lease shall be five (5) seasons, commencing April 1, 2022. The Lessee's seasonal occupancy of premises shall commence April 1 and ending November 15 of each year.

10. Rental payment for Pier NO. 3, and the other location describe in 1, a, b, c, d and e for the first year of this lease, shall be in the total amount of \$68,004.23 for year one (1) of this lease agreement.

11. The parties agree that the rent for the above facilities described in this paragraph shall be adjusted upward annually at the rate of 3% .

12. Annual lease includes unlimited use of the City of Lake Geneva boat launch for launching and retrieving boats as part of the normal course of business as described in sections above.

13. Lessee agrees to hold City harmless from any and all claims arising from Lessee's use of the commercial buoys, slips and all premises (pier 3) under this agreement which indemnity shall include all costs and reasonable attorney's fees incurred by the City in defending any such claims.

14. The parties agree that parking in the Riviera Drive shall be limited to one parking space on the west side of the property adjacent to the Riviera Beach fence. No other parking shall be permitted.

15. All rents unless specified otherwise herein shall be paid in two (2) installments of one-half (½) each with the first installment due on July 15 of each Lease year and the

second installment due on August 15 of each Lease year.

16. The said Lessee shall obtain public liability insurance in the aggregate amount of One Million and no/100 Dollars (\$1,000,000.00) covering the event of death or injury, and in the aggregate amount of One Hundred Thousand and no/100 Dollars (\$300,000.00) covering the event of property damage and said Lessee shall furnish a certificate of such insurance coverage to the City Clerk of the CITY OF LAKE GENEVA within fourteen (14) days of the execution of this Lease. The Lessee shall provide a current certificate of insurance that shall name the City as an additional insured and shall provide for a thirty (30) day notice in the event of cancellation.

17. The City shall not be held responsible or liable for any damage or loss to the Lessee's property.

18. It is understood and agreed that if the Lessee shall default in any of the covenants and agreements herein contained or shall fail to operate and use the premises for the purposes set forth above or shall fail to pay the rent when due, and, if the Lessee shall fail to cure the same within 14 days of written notice to the Lessee (provided, however, if the same cannot be reasonably cured within that time, then said time shall be reasonably extended provided the Lessee initiates said cure within said time and diligently pursues said cure), then the Common Council of the City of Lake Geneva may terminate this lease. The business of the Lessee is to be conducted in a business-like fashion insuring the safety of the public and the adherence to all local, state and federal ordinances or statutes. In the event the public safety is endangered or the public laws violated and if the Lessee shall fail to cure said endangerment or violation within 14 days of written notice to the Lessee (provided, however, if the same cannot be reasonably cured within that time, then said time shall be reasonably extended provided the Lessee initiates said cure within said time and diligently pursues said cure), then the Common Council of the CITY OF LAKE GENEVA may terminate this Lease.

19. It is further provided that no assignments or sale of the Lessee's rights under this Lease shall be made either by the Lessee or through voluntary assignment or bankruptcy, or under execution, and any attempt of voluntary or involuntary transfer shall render this Lease null and void.

20. It is agreed between the parties that construction of any new improvements by the Lessee may not be done without the written consent of the CITY OF LAKE GENEVA.

21. The Lessee agrees not to change any locks installed in doors, passages, service cabinets or other real estate without the express written of the City. In the event any locks or keys have been changed by the Lessee in the past, the City shall have the right to require said locks or keys to be returned to their original condition at Lessee's expense. The City shall also have the right to require keys to any Lessee facility in the event of emergency including but not limited to fires or emergency repairs. The Lessee shall be responsible for all costs incurred for additional keys or lost keys under this provision.

The City shall require a deposit of Fifty Dollars (\$50.00) for each key requested.

Said deposit shall be forfeited if a key is not returned or is lost.

22. The Lessee shall remove all trade fixtures upon the termination of the Lease. Fixtures that have been attached to the building in any way must be removed with any and all damages due to the attachment or removal being corrected to the satisfaction of the City. Those fixtures that remain shall become the possession of the City following the Lessee's permanently vacating the premises. It is the responsibility of the Lessee to maintain their signs on the building in accordance with all applicable building and zoning regulations.

23. Lessee will file, obtain and renew an annual business license with the City of Lake Geneva during the term of this lease.

24. Any requirement in this Lease for approvals shall be deemed to require written approval from the appropriate party to the Lease. The officers or authorized agents or employees of the appropriate party to the Lease shall sign said approvals.

25. All parties have read this Lease and understand its terms and conditions and intend to be legally bound by all of the terms and conditions of the Lease.

26. It is understood and agreed by the parties that the facilities being leased are not public utilities.

27. If the premises leased hereunder or any part thereof is destroyed or damaged by

tornado, fire or any other cause, the City agrees to use its best efforts to restore the premises. The Lessee's rental charges and license fee payment under the License Agreement shall proportionately abate, in whole or in part based upon the damage or destruction until completion of the repairs or rebuilding.

IN WITNESS WHEREOF, the CITY OF LAKE GENEVA has caused this indenture to be executed by its Mayor, countersigned by the City Clerk and sealed with its corporate seal, and the Lessee, LAKE GENEVA BOAT LINE, INC. has set its hand and seal, and both parties represent that each of the signers has full authority to execute the same.

____have full authority to execute the same.

In Presence of:

CITY OF LAKE GENEVA

By:_____

Charlene Klein, MAYOR

Countersigned:

[L]
[SEP]

Lana Kropf , City Clerk

Approved as to Form:

Lake Geneva Boat Line, Inc.

 _____
Draper, City Attorney

By: _____
Kent Martzke, President

 Daniel S.

CORPORATE SEAL

Countersigned:

Secretary

Exhibit “A”

Exhibit “B”

EXHIBIT “C”

PIER LEASE & COMMERCIAL BUOY AND BOAT SLIP LEASE AGREEMENTS

THIS AGREEMENT, made this _____ day of _____, 2021, by and between the CITY OF LAKE GENEVA, a municipal corporation, party of the first part, Lessor, hereinafter called the City, and LAKE GENEVA BOAT LINE, INC., a Wisconsin corporation, party of the second part, Lessee, hereinafter called the Lessee.

WITNESSETH:

1. That the said City does hereby lease and let to the Lessee under all the terms and conditions hereinafter set forth the following described piers, office space, and other areas (hereinafter "rented premises." The rented premises described in paragraphs 1a and 1b are shown on the attached Exhibit "A" and the rented premises described in paragraphs 1c and 1d are shown on attached Exhibit "B". The rented premises in 1e are shown in Exhibit C):

- a. The North Twenty-One feet (21') of the boat ramp which is located at the Northeast corner of the wall to the Riviera building, also commencing at the North edge of said ramp, thence North along the edge of the seawall Two Hundred Twenty feet (220') which shall include the current pier with the same dimensions and configuration located in riparian areas adjoining said seawall, provided that no piers may be extended to a length more than ninety feet (90') and in no way shall block or impede the flow of traffic in Fore Bay.
- b. The seventy-two foot (72') pier located in the area described in paragraph 1(a) above,
- c. The room used for Commercial office space/storage/and the sale of marine supplies in the northeast corner of the Riviera building.
- d. Pier No. 3, known as the East pier, together with such unobstructed and uninterrupted use as is reasonably necessary of the operation of the business of the Lessee and its use of the leased premises of the water adjacent, under, and surrounding said Pier, including the bed of the lake and the air space above the surface. The City or their designee shall maintain and operate all outside lighting on and connected with the leased premises. Lessee shall be responsible for any damage caused by lessee's vessels docked and secured too said Pier. Lessee shall not make any changes to Pier nor construct any structure on, near or under the pier without obtaining written City approval in advance. The use of Pier No.

3 is subject to the provisions of paragraph 2 below.

- e. An area of Geneva Lake located east of the Riviera and south of Flat Iron Park sufficient for the location of ten (10) mooring buoys (see buoy location drawing attached hereto.) Said area includes the surface, below the surface, the bed of the lake and the air space above the surface of the lake.
- f. Four (4) boat slips located on the east side of the Riviera (see boat slip location drawing attached hereto.)

2. The Lessee will have the right to use the west side of Pier No. 3 which shall be used for daytime public parking. It is understood the Lessee will charge for daytime parking. It is further understood that the Lessee shall be allowed the use of Pier No. 3 for overnight parking. It is understood that the Lessee may charge for overnight parking. The aforesaid leased premises shall be for the exclusive use by the Lessee for dockage and the transaction of business necessary and convenient in the conduct of its charter and boat business, except that the area described in subparagraph "d" above, shall be used in common with the general public who may use the pier, including fishing to the extent that that activity does not interfere with the Lessee's business. Nothing herein contained is intended to create any rights in the general public that do not already exist. Subject to maintenance and special events authorized by the City, the lessee and public shall have complete, free, uninterrupted and unobstructed access to the leased premises over and above all approaches leading to said premises either by the walks on the East and West side of the Riviera building and to Wrigley Drive and Broad Street or through the concourse running from the North and South of the Riviera building when said concourse is open to the public and not secured by security gates or devices.

3. The Lessee must comply with all DNR and NFPA regulations pertaining to the fueling of boats on inland lakes. This includes having a proper caddy for transporting the fuel from a vehicle to the boats and the removal of the caddy from the premises after fueling is complete. The fuel caddy may only remain on the premises for actual fueling of the Lessee's boats. Lessee shall comply with all City fire and safety regulations. Any and all liability for injury to persons or property as a result of Lessee's fueling of boats on

the premises shall be borne solely by the Lessee. Lessee shall assume all liability for damage to persons or property for any fuel spillage, or damage emanating from use of the fuel tanks, and shall be solely responsible for any and all damages excepting any damages caused by the City or the City's agents, employees or contractors. Further, Lessee shall indemnify and hold City harmless from any and all claims including reasonable attorney's fees incurred by the City in defending any such claims arising out of the use or maintenance of any fuel tanks, and equipment owned and maintained by Lessee on City property.

4. It is expressly understood and agreed that Lessee shall have the right to use the above described areas for the following:

- a. The right to rent from the premises, power and other boats for boat rides, water skiing, and water sports in general; crafts shall not exceed thirty feet (35') in length (exclusive of Gage Marine rights).
- b. The right to rent at Rivera premises sailing craft, with or without motors, (exclusive of Gage Marine Rights).
- c. The right to carry from the premises passengers for hire in sailing craft, with or without motor; Crafts shall not to exceed thirty feet (35') in length.
- d. Lessee shall have the right to rent wave runners, jet skis, or similar personal watercraft.
- e. Lessee SHALL NOT SUB-LEASE any portion of the rental space (except that area on Pier 3 as defined in section 2) without the written approval of the lessor.

5. The said Lessee shall not obstruct the common ways and shall keep the premises in a neat, sanitary, and presentable condition at all times.

6. Lessee shall be responsible for installing and maintaining all anchors, buoys, chains, and other tackle required for the mooring buoys.

7. City shall have the right to direct the location of anchors, the scope of the mooring chain, the type of buoy, and the length of mooring line between the boat and buoy. The City may also limit the size of boat to be moored if said boat is excessive in size and creates a danger for other boats moored in the area. Lessee shall comply with City

directives under this paragraph within 10 days of notice. Failure to comply on the part of the Lessee shall constitute a breach of this lease agreement

8. Lake Geneva Boat Lines, Inc., shall be responsible for wear and tear as a result of Lessee's use of the premises but not for wear and tear on the piers resulting from the public's use of the property who are not employees or customers of Lessee. Lessee shall further be responsible for damage to piers by Lessee's equipment, customers, or employees. The Lessee will be responsible for normal cleaning and sanitation of the leased pier areas, provided, however, the Lessee shall not have any cleaning or sanitation responsibilities during the months of November, December, January, February and March of each year.

9. The term of this lease shall be five (5) seasons, commencing April 1, 2022. The Lessee's seasonal occupancy of premises shall commence April 1 and ending November 15 of each year.

10. Rental payment for the first year of this lease for Pier No. 3, and the other locations describe in 1, a, b, c, d, e and f shall be in the amount of \$68,004.23.

11. The parties agree that the rent for the above described premises shall be increased at the rate of 3% per year.

12. Annual rent described above includes unlimited use of the City of Lake Geneva boat launch for launching and retrieving boats used by Lessee in the normal course of business as described in sections above. In no event shall Lessee be entitled to unlimited use of the Lake Geneva Boat launch to launch and retrieve boats from remote premises which are not moored at the premises.

13. Lessee agrees to indemnify and hold City harmless from any and all claims arising from Lessee's use of the commercial buoys, slips and all premises described in this lease agreement which indemnity shall include all costs and reasonable attorney's fees incurred by the City in defending any such claims.

14. The parties agree that parking in the Riviera Drive shall be limited to one parking space on the west side of the property adjacent to the Riviera Beach fence. No other parking shall be permitted.

15. All rents unless specified otherwise herein shall be paid in two (2) installments of one-half ($\frac{1}{2}$) each with the first installment due on July 15 of each Lease year and the second installment due on August 15 of each Lease year.

16. The said Lessee shall obtain public liability insurance in the aggregate amount of One Million and no/100 Dollars (\$1,000,000.00) covering the event of death or personal injury, and in the aggregate amount of One Hundred Thousand and no/100 Dollars (\$300,000.00) covering the event of property damage and said Lessee shall name the City an additional insured for the indemnities provided herein and furnish a certificate of such insurance coverage to the City Clerk of the CITY OF LAKE GENEVA within fourteen (14) days of the execution of this Lease. The policy shall provide for a thirty (30) day notice in the event of cancellation or nonrenewal.

17. The City shall not be held responsible or liable for any damage or loss to the Lessee's property or business.

18. It is understood and agreed that if the Lessee shall default in any of the covenants and agreements herein contained or shall fail to operate and use the premises for the purposes set forth above or shall fail to pay the rent when due, and, if the Lessee shall fail to cure the same within 14 days of written notice to the Lessee (provided, however, if the same cannot be reasonably cured within that time, then said time shall be reasonably extended provided the Lessee initiates said cure within said time and diligently pursues said cure), then the Common Council of the City of Lake Geneva may terminate this lease. The business of the Lessee is to be conducted in a business-like fashion insuring the safety of the public and the adherence to all local, state and federal ordinances or statutes. In the event the public safety is endangered or the public laws violated and if the Lessee shall fail to cure said endangerment or violation within 14 days of written notice to the Lessee (provided, however, if the same cannot be reasonably cured within that time, then said time shall be reasonably extended provided the Lessee initiates said cure within said time and diligently pursues said cure), then the Common Council of the CITY OF LAKE GENEVA may terminate this Lease.

19. It is further provided that no assignments or sale of the Lessee's rights under this Lease shall be made either by the Lessee or through voluntary assignment or bankruptcy,

or under execution, and any attempt of voluntary or involuntary transfer shall render this Lease null and void.

20. It is agreed between the parties that construction of any new improvements by the Lessee may not be done without the written consent of the CITY OF LAKE GENEVA.

21. The Lessee agrees not to change any locks installed in doors, passages, service cabinets or other real estate without the express written of the City. In the event any locks or keys have been changed by the Lessee in the past, the City shall have the right to require said locks or keys to be returned to their original condition at Lessee's expense. The City shall also have the right to require keys to any Lessee facility in the event of emergency including but not limited to fires or emergency repairs. The Lessee shall be responsible for all costs incurred for additional keys or lost keys under this provision.

The City shall require a deposit of Fifty Dollars (\$50.00) for each key requested. Said deposit shall be forfeited if a key is not returned or is lost.

22. The Lessee shall remove all trade fixtures upon the termination of the Lease. Fixtures that have been attached to the building in any way must be removed with any and all damages due to the attachment or removal being repaired by Lessee and corrected to the satisfaction of the City. Those fixtures that remain shall become the possession of the City following the Lessee's permanently vacating the premises. It is the responsibility of the Lessee to maintain their signs on the building in accordance with all applicable building and zoning regulations.

23. Lessee will file, obtain and renew an annual business license with the City of Lake Geneva during the term of this lease.

24. Any requirement in this Lease for approvals shall be deemed to require written approval from the appropriate party to the Lease. The officers or authorized agents or employees of the appropriate party to the Lease shall sign said approvals.

25. All parties have read this Lease and understand its terms and conditions and intend to be legally bound by all of the terms and conditions of the Lease.

26. It is understood and agreed by the parties that the facilities being leased are not

public utilities.

27. If the premises leased hereunder or any part thereof is destroyed or damaged by tornado, fire or any other cause, the City agrees to use its best efforts to restore the premises. The Lessee's rental charges and license fee payment under the License Agreement shall proportionately abate, in whole or in part based upon the damage or destruction until completion of the repairs or rebuilding.

IN WITNESS WHEREOF, the CITY OF LAKE GENEVA has caused this indenture to be executed by its Mayor, countersigned by the City Clerk and sealed with its corporate seal, and the Lessee, LAKE GENEVA BOAT LINE, INC. has set its hand and seal, and both parties represent that each of the signers has full authority to execute the same.

____ have full authority to execute the same.

In Presence of:

CITY OF LAKE GENEVA

By: _____
Charlene Klein, MAYOR

Countersigned:

Lana Kropf , City Clerk

Approved as to Form:

Lake Geneva Boat Line, Inc.

[L]
[SEP]

Draper, City Attorney

By:

[L]
[SEP]

Daniel S.

Kent Martzke, President

CORPORATE SEAL

Countersigned:

[L]
[SEP]

Secretary

Exhibit "A"

Exhibit “B”

EXHIBIT “C”

PIER LEASE & COMMERCIAL BUOY AND BOAT SLIP LEASE AGREEMENTS

THIS AGREEMENT, made this _____ day of _____, 2021, by and between the CITY OF LAKE GENEVA, a municipal corporation, party of the first part, Lessor, hereinafter called the City, and LAKE GENEVA BOAT LINE, INC., a Wisconsin corporation, party of the second part, Lessee, hereinafter called the Lessee.

WITNESSETH:

1. That the said City does hereby lease and let to the Lessee under all the terms and conditions hereinafter set forth the following described piers, office space, and other areas (hereinafter "rented premises." The rented premises described in paragraphs 1a and 1b are shown on the attached Exhibit "A" and the rented premises described in paragraphs 1c and 1d are shown on attached Exhibit "B". The rented premises in 1e are shown in Exhibit C):

- a. The North Twenty-One feet (21') of the boat ramp which is located at the Northeast corner of the wall to the Riviera building, also commencing at the North edge of said ramp, thence North along the edge of the seawall Two Hundred Twenty feet (220') which shall include the current pier with the same dimensions and configuration located in riparian areas adjoining said seawall, provided that no piers may be extended to a length more than ninety feet (90') and in no way shall block or impede the flow of traffic in Fore Bay.
- b. —The seventy-two foot (72') pier located in the area described in paragraph 1(a) above,
- c. The room used for Commercial office space/storage/and the sale of marine supplies —in the northeast corner of the Riviera building.
- d. Pier No. 3, known as the East pier, together with such unobstructed and uninterrupted use as is reasonably necessary of the operation of the business of the Lessee and its use of the leased premises of the water adjacent, under, and surrounding said Pier, including the bed of the lake and the air space above the surface. The City or their designee shall maintain and operate all outside lighting on and connected with the leased premises. Lessee shall be responsible for any damage caused by ~~lessesses~~lessee's vessels docked and secured too said Pier. Lessee shall not make any changes to Pier nor construct any structure on, near or under the pier without obtaining written City approval in advance. The use of

Pier ~~N~~No. 3 is subject to the provisions of paragraph 2 below.

- e. ~~_____~~An area of Geneva Lake located east of the Riviera and south of Flat Iron Park sufficient for the location of ten (10) mooring buoys (see buoy location drawing attached hereto) ~~and four (4) boat slips (see boat slip location drawing attached hereto.).~~ Said area includes the surface, below the surface, the bed of the lake and the air space above the surface of the lake.

- f. Four (4) boat slips located on the east side of the Riviera (see boat slip location drawing attached hereto.)

2. The Lessee will have the right to use the west side of Pier No. 3 which shall be used for daytime public parking. It is understood the Lessee will charge for daytime parking. It is further understood that the Lessee shall be allowed the use of Pier No. 3 for overnight parking. It is understood that the Lessee may charge for overnight parking. The aforesaid leased premises shall be for the exclusive use by the Lessee for dockage and the transaction of business necessary and convenient in the conduct of its charter and boat business, except that the area described in subparagraph “d” above, shall be used in common with the general public who may use the pier, including fishing to the extent that that activity does not interfere with the Lessee’s business. Nothing herein contained is intended to create any rights in the general public that do not already exist. Subject to maintenance and special events authorized by the City, the lessee and public shall have complete, free, uninterrupted and unobstructed access to the leased premises over and above all approaches leading to said premises either by the walks on the East and West side of the Riviera building and to Wrigley Drive and Broad Street or through the concourse running from the North and South of the Riviera building when said concourse is open to the public and not secured by security gates or devices.

3. The Lessee must comply with all DNR and NFPA regulations pertaining to the fueling of boats on inland lakes. This includes having a proper caddy for transporting the fuel from a vehicle to the boats and the removal of the caddy from the premises after fueling is complete. The fuel caddy ~~cannot~~may only remain on the premises ~~except~~ for ~~the~~ actual fueling of the Lessee’s boats. Lessee shall comply with all City fire and safety

regulations. Any ~~costs incurred due to~~ and all liability for injury to persons or property as a result of Lessee's fueling of boats on the premises shall be borne solely by the Lessee. Lessee shall assume ~~full and complete~~ all liability for damage to persons or property for any ~~leakage from the tanks, fuel spillage,~~ or damage emanating from ~~such equipment, use of the fuel tanks,~~ and shall be solely responsible for any and all damages ~~resulting from any leakage, use or maintenance of any fuel tanks,~~ excepting any damages caused by the City or the City's agents, employees or contractors. Further, Lessee shall indemnify and hold City harmless from any damage to any person and all claims including reasonable attorney's fees incurred by the City in defending any such ~~claims or action for any~~ claims arising out of the use or maintenance of any fuel tanks, and equipment owned and maintained by Lessee on City property.

4. It is expressly understood and agreed that Lessee shall have the ~~exclusive~~ right to use the above described areas for the following:

a. ~~Exclusive~~ The right to rent ~~at Riviera~~ from the premises, power and other boats for boat rides ~~or rentals,~~ water skiing, and water sports in general ~~from rented premises; boats not to;~~ crafts shall not exceed thirty feet (35') in length (exclusive of Gage Marine rights).

~~b. b. — Exclusive~~ The right to rent at Rivera premises sailing craft, with or without ~~motor,~~

~~e. b. — boats, motors,~~ (exclusive of Gage Marine Rights).

~~d. —~~

~~e. — Exclusive~~

~~b. c. The~~ right ~~at Riviera premises~~ to carry from the premises passengers for hire in sailing craft, with or without motor; Crafts shall not to exceed thirty feet (35') in length. ~~—~~

~~d. —~~

~~b. d.~~ Lessee shall have the right to rent wave runners, jet skis, or similar personal watercraft.

~~e. —~~

~~e. —~~

~~d. e.~~ Lessee SHALL NOT SUB-LEASE any portion of the rental space (except that area on Pier 3 as defined in section 2) without the written approval of the lessor.

5. The said Lessee shall not obstruct the common ways and shall keep the premises

in a neat, sanitary, and presentable condition at all times.

6. Lessee shall be responsible for installing and maintaining all anchors, buoys, chains, and other tackle required for the mooring buoys.

7. City shall have the right to direct the location of anchors, the scope of the mooring chain, the type of buoy, and the length of mooring line between the boat and buoy. The City may also limit the size of boat to be moored if said boat is excessive in size and creates a danger for other boats moored in the area. Lessee shall comply with City directives under this paragraph within 10 days of notice. Failure to comply on the part of the Lessee shall constitute a breach of this lease agreement

8. Lake Geneva Boat Lines, Inc., shall be responsible for ~~normal business~~ wear and tear as a result of Lessee's use of the premises but not public for wear and tear on the piers, ~~and resulting from the public's use of the property who are not employees or customers of Lessee.~~ Lessee shall further be responsible for damage to piers by ~~abuse of renters of Lessee's~~ equipment, customers, or employees. The Lessee will be responsible for normal cleaning and sanitation of the leased pier ~~area~~areas, provided, however, the Lessee shall not have any cleaning or sanitation responsibilities during the months of November, December, January, February and March of each year.

9. The term of this lease shall be five (5) seasons, commencing April 1, 2022. The Lessee's seasonal occupancy of premises shall commence April 1 and ending November 15 of each year.

10. Rental payment for the first year of this lease for Pier ~~NO~~No. 3, and the other ~~location~~locations describe in 1, a, b, c, d, e and ~~e for the first year of this lease,~~f shall be in the ~~total~~ amount of ~~-\$68,004.23 for year one (1) of this lease agreement.~~

11. The parties agree that the rent for the above ~~facilities~~ described ~~in this paragraph~~premises shall be ~~adjusted upward annually~~increased at the rate of 3% per year.

12. Annual ~~lease~~rent described above includes unlimited use of the City of Lake Geneva boat launch for —launching and retrieving boats ~~as part of~~used by Lessee in the normal course of business as described in sections above. In no event shall Lessee be entitled to unlimited use of the Lake Geneva Boat launch to launch and retrieve boats

from remote premises which are not moored at the premises.

13. Lessee agrees to indemnify and hold City harmless from any and all claims arising from Lessee's use of the commercial buoys, slips and all premises ~~(pier 3)-~~ underdescribed in this lease agreement which indemnity shall include all costs and reasonable attorney's fees incurred by the City in defending any such claims.

14. The parties agree that parking in the Riviera Drive shall be limited to one parking space on the west side of the property adjacent to the Riviera Beach fence. No other parking shall be permitted.

15. All rents unless specified otherwise herein shall be paid in two (2) installments of one-half (½) each with the first installment due on July 15 of each Lease year and the second installment due on August 15 of each Lease year.

16. The said Lessee shall obtain public liability insurance in the aggregate amount of One Million and no/100 Dollars (\$1,000,000.00) covering the event of death or personal injury, and in the aggregate amount of One Hundred Thousand and no/100 Dollars (\$300,000.00) covering the event of property damage and said Lessee shall name the City an additional insured for the indemnities provided herein and furnish a certificate of such insurance coverage to the City Clerk of the CITY OF LAKE GENEVA within fourteen (14) days of the execution of this Lease. The ~~Lessee shall provide a current certificate of insurance that shall name the City as an additional insured and policy~~ shall provide for a thirty (30) day notice in the event of cancellation or nonrenewal.

17. The City shall not be held responsible or liable for any damage or loss to the Lessee's property or business.

18. It is understood and agreed that if the Lessee shall default in any of the covenants and agreements herein contained or shall fail to operate and use the premises for the purposes set forth above or shall fail to pay the rent when due, and, if the Lessee shall fail to cure the same within 14 days of written notice to the Lessee (provided, however, if the same cannot be reasonably cured within that time, then said time shall be reasonably extended provided the Lessee initiates said cure within said time and diligently pursues said cure), then the Common Council of the City of Lake Geneva may terminate this lease. The business of the Lessee is to be conducted in a business-like fashion insuring

the safety of the public and the adherence to all local, state and federal ordinances or statutes. In the event the public safety is endangered or the public laws violated and if the Lessee shall fail to cure said endangerment or violation within 14 days of written notice to the Lessee (provided, however, if the same cannot be reasonably cured within that time, then said time shall be reasonably extended provided the Lessee initiates said cure within said time and diligently pursues said cure), then the Common Council of the CITY OF LAKE GENEVA may terminate this Lease.

19. It is further provided that no assignments or sale of the Lessee's rights under this Lease shall be made either by the Lessee or through voluntary assignment or bankruptcy, or under execution, and any attempt of voluntary or involuntary transfer shall render this Lease null and void.

20. It is agreed between the parties that construction of any new improvements by the Lessee may not be done without the written consent of the CITY OF LAKE GENEVA.

21. The Lessee agrees not to change any locks installed in doors, passages, service cabinets or other real estate without the express written of the City. In the event any locks or keys have been changed by the Lessee in the past, the City shall have the right to require said locks or keys to be returned to their original condition at Lessee's expense. The City shall also have the right to require keys to any Lessee facility in the event of emergency including but not limited to fires or emergency repairs. The Lessee shall be responsible for all costs incurred for additional keys or lost keys under this provision.

—The City shall require a deposit of Fifty Dollars (\$50.00) for each key requested.

– Said –deposit shall be ~~forfieted~~forfeited if a key is not returned or is lost.

22. The Lessee shall remove all trade fixtures upon the termination of the Lease. Fixtures that have been attached to the building in any way must be removed with any and all damages due to the attachment or removal being repaired by Lessee and corrected to the satisfaction of the City. Those fixtures that remain shall become the possession of the City following the Lessee's permanently vacating the premises. It is the responsibility of the Lessee to maintain their signs on the building in accordance with all applicable building and zoning regulations.

23. Lessee will file, obtain and renew an annual business license with the City of Lake Geneva during the term of this lease.

24. Any requirement in this Lease for approvals shall be deemed to require written approval from the appropriate party to the Lease. The officers or authorized agents or employees of the appropriate party to the Lease shall sign said approvals.

25. All parties have read this Lease and understand its terms and conditions and intend to be legally bound by all of the terms and conditions of the Lease.

26. It is understood and agreed by the parties that the facilities being leased are not public utilities.

27. If the premises leased hereunder or any part thereof is destroyed or damaged by tornado, fire or any other cause, the City agrees to use its best efforts to restore the premises. The Lessee's rental charges and license fee payment under the License Agreement shall proportionately abate, in whole or in part based upon the damage or destruction until completion of the repairs or rebuilding.

IN WITNESS WHEREOF, the CITY OF LAKE GENEVA has caused this indenture to be executed by its Mayor, countersigned by the City Clerk and sealed with its corporate seal, and the Lessee, LAKE GENEVA BOAT LINE, INC. has set its hand and seal, and both parties represent that each of the signers has full authority to execute the same.

__have full authority to execute the same.

In Presence of:

CITY OF LAKE GENEVA

By: _____

Charlene Klein, MAYOR

Countersigned:

_____ [L]
[SEP]

Lana Kropf , City Clerk

Approved as to Form:

Lake Geneva Boat Line, Inc.

[L]
[SEP] _____

By: _____ [L]
[SEP] Daniel S.

Draper, City Attorney

Kent Martzke, President

CORPORATE SEAL

Countersigned:

_____ [L]
[SEP]

Secretary

Exhibit "A"

Exhibit “B”

EXHIBIT “C”

Storage Room

West side used for paid boat
parking (daytime)

Pier 3 used for overnight,
pay boat parking (time
range?)

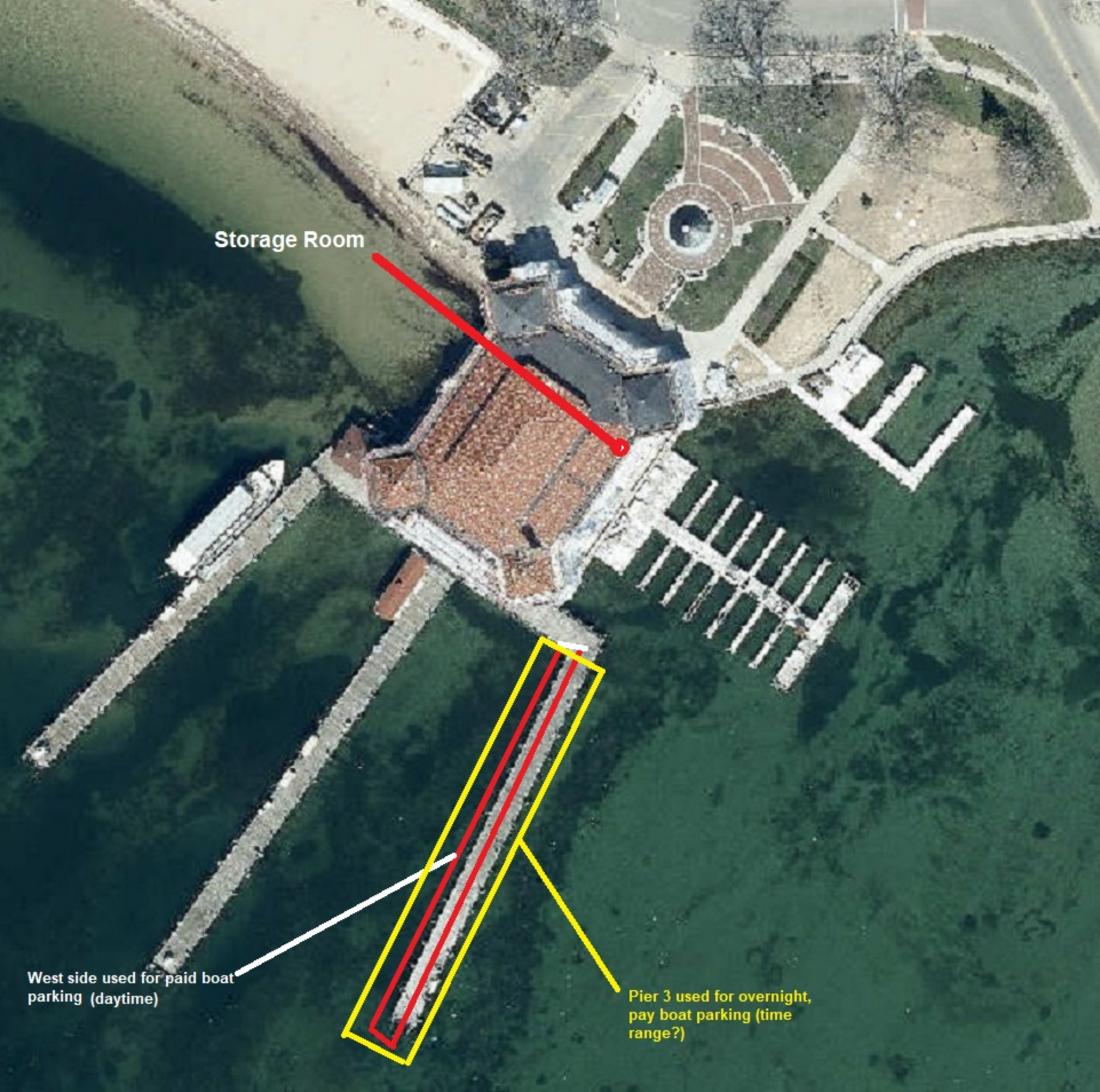




Exhibit A
4 slips

Lake Geneva Boat Line
10 buoys

VIPLY Solution for Boat Launch

- ✓ Credit Card kiosk and selections would remain the same
- ✓ Following is an example of how the VIPLY APP can be applied to the boat launch
 - Launch customer would use their SMART PHONE to complete the transaction AFTER they have launched and parked in the trailer parking lot
 - First selection; Resident or Non-Resident Pass to be purchased
 - Second selection; Size of boat and applicable fee
 - Purchase pass and directed to enter tow vehicle license plate number
 - Two different PLACARDS would be present in the parking lot
 - One for RESIDENT passes purchased
 - One for NON-RESIDENT passes purchased
 - Customer scans appropriate QR CODE per the boat length
 - Customer receives a specific CODE for the transaction and enters that code on hang tag
 - Customer places hang tag on code for Parking Enforcement to see



VIPLY

Viply resolves challenges by transforming Parks & Recreation Areas' visitor management process, sales, fee collection & marketing

Viply is a turnkey platform solution offering organizations an easy approach to offer digital entrance & self check-in passes via it's free smartphone consumer app. (**95% use smartphones**)

- Offer Park Entrance, Recreation & Permit Passes via app
- Track / Scan-In visitors by entrance / check-in point location (even if unattended)
- **Self service check-in is now made easy**
- Fully Automated – Purchasing, Tracking, Auto Deposit, Detailed Reporting
- No capital costs and No additional operational / resource costs
- Attain 100% data capture - Track visitor behavior and insights
- Market and Notify on events, available passes or important announcements

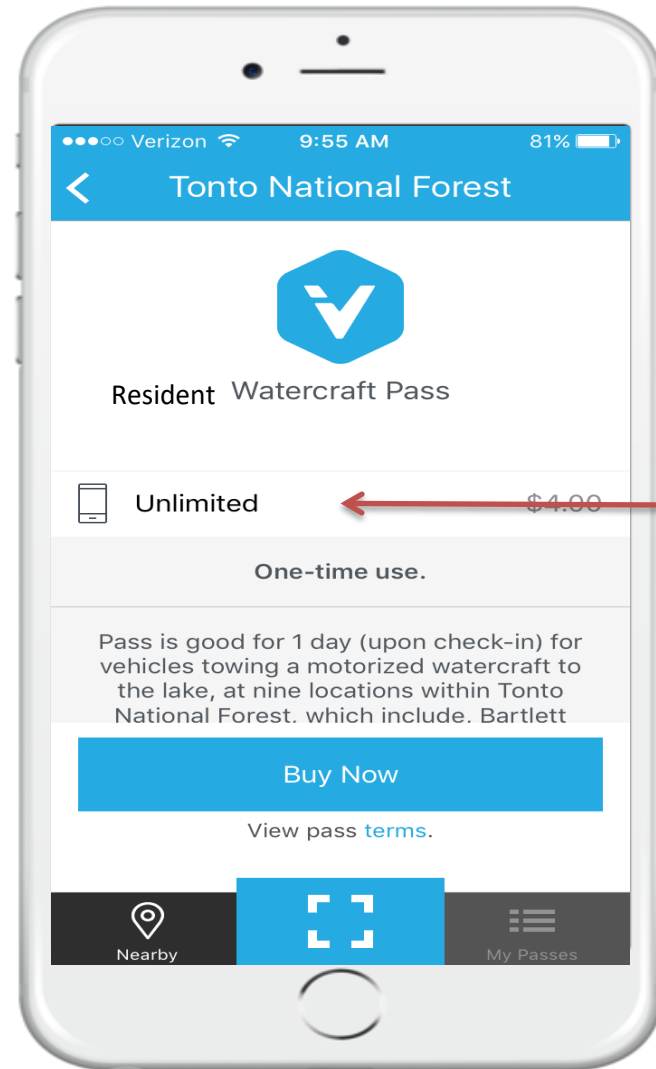
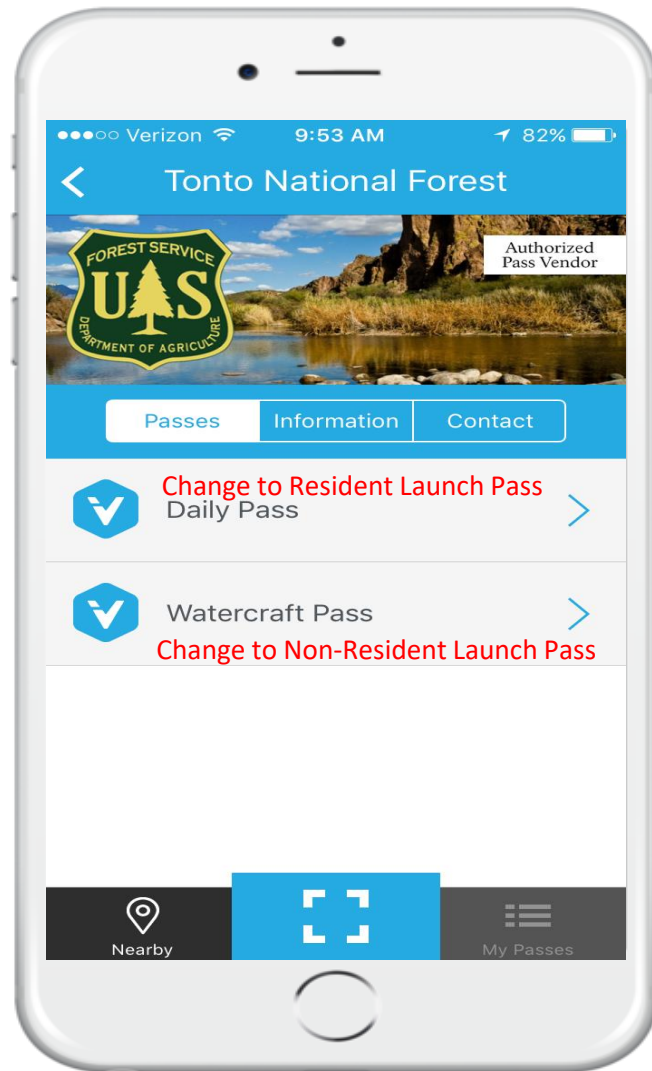
NO upfront or ongoing costs, NO technology investment, NO resource uplift,
NO connectivity or integration points necessary, NO hardware, NO Risk

Use Case

U.S. Forest Service Tonto National Forest

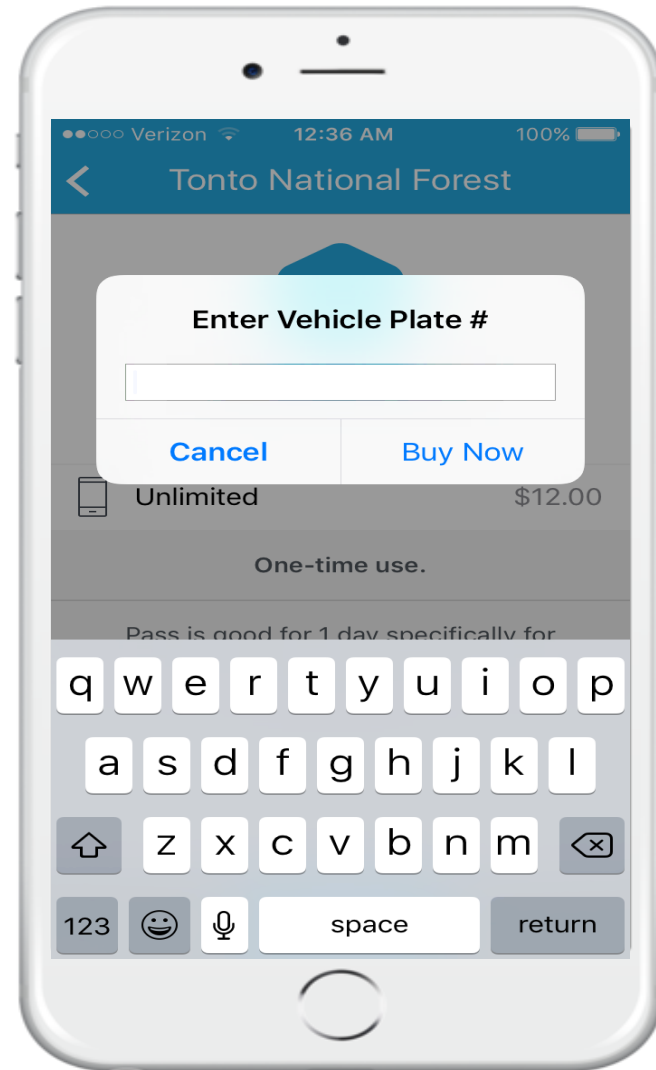
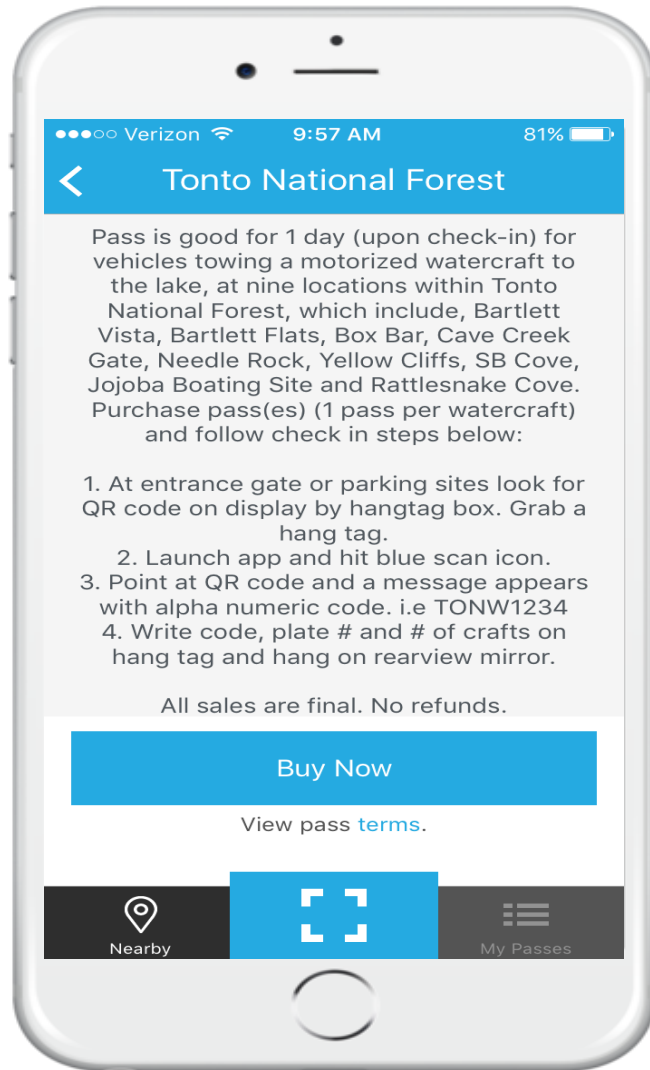


At Tonto, visitors gain quick access and easily purchase park passes and self check-in

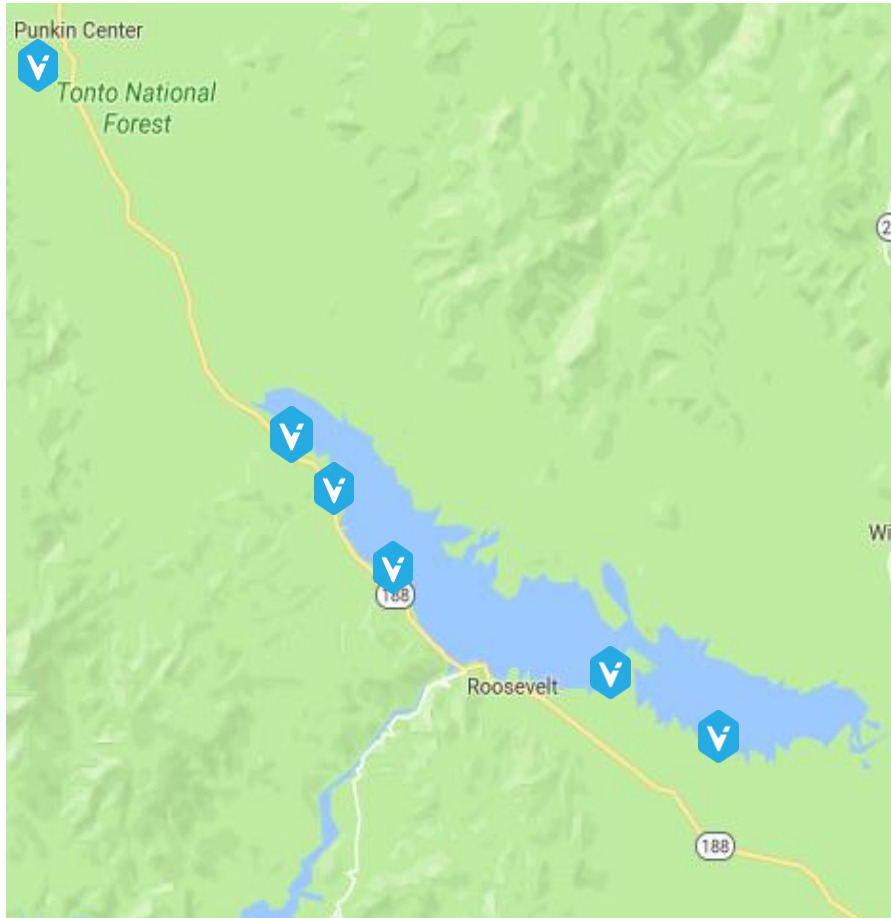


This would list the four sizes and fees. Select one that applies to size

At Tonto, visitors gain quick access and easily purchase park passes and self check-in



Strategically placed 'Viply' self serve placards locations streamlines purchase, check-in, and visitor tracking: No need for Hardware, Power or Cabling



Watercraft Day Pass
(Cholla Campground)



Create unique QR
code by location for
tracking visitors.



For **Self Check-In**: At Tonto, Viplly placards with hangtag boxes are posted at designated sites w/ check-in directions



Daily Pass



Tonto National Forest Passes

Location: Bartlett Vista

Get your Tonto passes on the Viplly app.



VIPLY



Watercraft Pass

How it works:

1. Download free **Viplly** app from iTunes or Google Play.
2. Find 'Tonto' and purchase a Daily and (if applicable) Watercraft Pass(es).
3. Keep app open and **tap bottom blue scan icon button** or 'Scan Now' button.
4. **Point at correct QR code (DAILY OR WATERCRAFT)** and message appears with **alpha numeric code**.
5. **Write code, vehicle plate # and # of crafts (if any) on hang tag.**
Hang visibly on rearview mirror.

Questions: E-mail support@viplypass.com or call 732-800-1771.

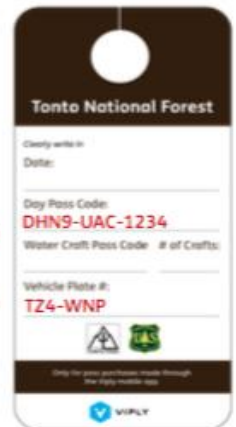
NOTE: Your credit / debit card statement will show charges as **BT-TONTO NF**. All sales are final. No refunds.

Passes purchased via Viplly **CAN ONLY BE USED** at the following locations within Tonto: **Bartlett Vista, Bartlett Flats, Box Bar, Cave Creek Gate, Needle Rock, Yellow Cliffs, SB Cove, Jajoba Boating Site and Rattlesnake Cove.** These passes **CANNOT BE USED** at any developed Tonto campground.



Write in code here

You must write in your vehicle plate # here.



For **Self Check-In**: At Tonto, Viply placards with hangtag boxes are posted at designated sites w/ check-in directions

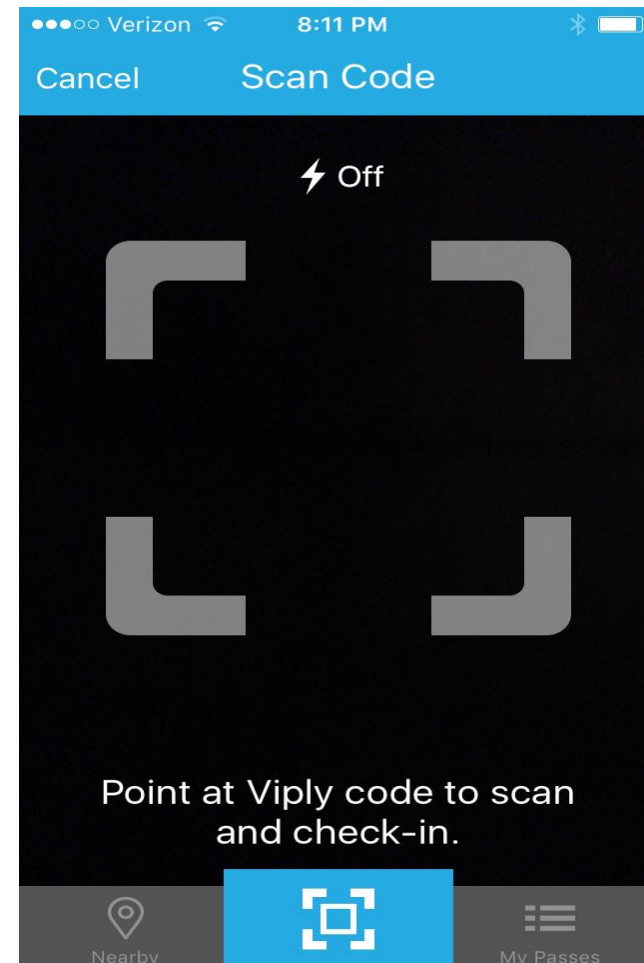


One placard for **RESIDENT** passes, One placard for **NON-Resident** passes.

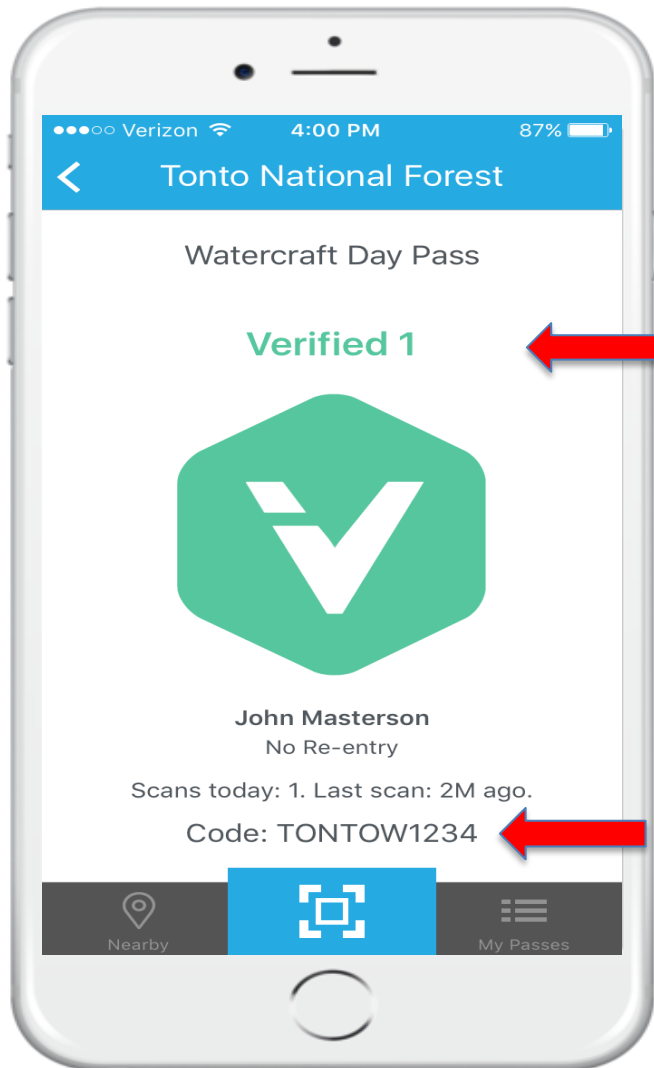
Each placard would have a QR code for each fee

Example: <20'
20' to <26'
≥ 26'

At Tonto, visitors launch Viply's app and simply scan-in off the appropriate pass QR code on display



An animated validation screen appears with a specialized code which visitors enter on vehicle hang tag



of crafts
to check-in

Visitor enters
code on vehicle
hang tag along
with plate #

The vehicle hang tag is a white rectangular card. At the top left is the USDA logo. To its right is a black circular hole for a string. Further right is the U.S. Forest Service logo. Below these is a mountain icon with a cactus and the text 'TONTOW PASS'. To the right of this icon is the text 'Tonto National Forest Discovery Pass'. Below this, it says 'Clearly write in'. Then 'Date:' followed by '12 / 20 / 17'. Below that is 'Day Pass Code:' followed by a blank line. Then 'Water Craft Pass Code' followed by 'TONTOW1234' and '# of Crafts:' followed by '1'. Below that is 'Vehicle Plate #:' followed by 'UNP 44T'. At the bottom, it says 'USDA is an equal opportunity provider, employer and lender.' and 'Only for pass purchases made through the Viplly mobile app.' The Viplly logo is at the very bottom.

Our solution's simplicity offers both user & venue issue free experience vs. **Fee Tubes & Kiosks systems**

Fee Tubes & Kiosks systems

- Large upfront costs – hardware, implement
- Ongoing IT investment or Service costs
- Management resource uplift
- Integration points to current systems
- Connectivity and Power needed
- No visitor data collection / No Marketing
- System Failure
- High exposure – Locked into investment



- No upfront costs and no hardware invest
- No ongoing costs and support is free
- No additional management resources
- No system integration points necessary
- No connectivity costs or issues
- Captures visitor data / market direct
- Non concern
- No risk or exposure



Cost Comparison:

Viply vs. Fee Tubes (Iron Ranger) & Payment Kiosks

	<u>Fee Tube*</u>	<u>Kiosks**</u>	<u>Viply***</u>
Equipment / Material (per unit)	\$1,500	\$55,000 ave.	\$ 0
Shipping & Installation (per unit)	\$500	\$5,500 ave.	\$ 60***
Annual Maintenance (per unit)	\$ 0	\$3,000 ave.	\$ 0
Fee Collections (per unit annually)	\$3,000	\$?	\$ 0
Total:	\$5,000	\$63,500	\$ 60

* Based on a 2006 Bureau of Land Management, (Oregon Region) requisition and estimated cost of 'Iron Ranger' fee tubes including vault costs Insert costs (2 per unit), and shipping costs. Installation is rough estimate. Fee collections is based on Armor Service (3rd party) collection with monthly pick up frequency and deposit.

** Costs based on blended average of several state and municipal entities kiosk purchases, including the State of Alaska Park Services, City of San Diego Park & Recreation Services, and State of Florida Park and Recreation Services from 2014 – 2016.

*** Installation may require iron or wood post attachment with a cost typically lower than \$60 per location.



8.6 STANDING COMMITTEE AGENDA DEADLINES

I. PURPOSE

This policy provides direction to City Staff and Elected Officials on the timeline to which agenda items must be received for the City's various Standing Committees which includes: Common Council, Committee of the Whole, Personnel Committee, Piers, Harbors, & Lakefront Committee, Finance, Licensing, & Regulation Committee, and Public Works Committee.

II. DEPARTMENT RESPONSIBLE

The City Clerk and City Clerk Staff will be responsible for collecting for Standing Committee agenda items that have been approved by the pertinent Committee Chairperson. The City Clerk and City Clerk Staff will then craft the agenda based on the items received.

III. PROCEDURES FOR STANDING COMMITTEE AGENDA DEADLINES

Any City Staff or Elected Official will be required to request approval of an agenda item with the Standing Committee Chair before it can be added to the pertinent Committee agenda. Once the Chair has approved an agenda item, it must be sent to the City Clerk or City Clerk's Staff no later than noon on the Wednesday prior to the Committee meeting. Once the item has been received the agenda shall then be crafted.

Exceptions:

The only exceptions to this deadline shall be one of the two situations:

- 1) Prepaid and Regular Check Payment Approvals to be considered by the Finance, Licensing, and Regulation Committee shall be received no later than the Friday prior to the regularly scheduled meeting.
- 2) Emergency items deemed necessary by the Chair of the pertinent Standing Committee

Note: This policy shall not be applied to Special scheduled meetings outside of the Regular meeting times.

Adopted by Common Council	7/8/2019
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CITY OF LAKE GENEVA

AGENDA ITEM REQUEST FORM

PLEASE ATTACH ANY INFORMATION THAT YOU WOULD LIKE INCLUDED IN THE AGENDA PACKET.

1. Name of individual(s) requesting agenda item. (Per § 2.42(c) of the municipal code, agenda item request must be submitted by two Aldermen, Mayor or Administrator and must be received by the City Clerk at least two Fridays prior to the scheduled City Council meeting.)

2. Item requested to be placed on agenda. (Please list as you would like to see it on the agenda.)

3. Committee, Board or Commission which you are asking to review this item.

4. Date of meeting(s).

Signature: _____ Date: _____

Signature: _____ Date: _____

For Office Use Only

Date Received by Clerk: _____

Committee/Council and Meeting Date Scheduled: _____

Notes: _____

Copies Provided to: City Administrator

CITY OF LAKE GENEVA TREASURER'S REPORT - BALANCES BY INSTITUTION 12/31/2021		
Institution	Account Name	Balances 12/31/2021
Cash on Hand	Cash Drawer-Change Bank	200.00
	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	-
	Beach Change Fund	-
	Parking-Petty Cash	100.00
	Library-Petty Cash	500.00
	Tax-Petty Cash	300.00
		<u>1,985.00</u>
First National Bank	General Fund Checking	1,094,843.13
	Donations Checking	73,231.40
	Credit Card Account	860.65
	Beach Account - VIPLY App	100.01
	Parking Fund Checking	1,452.82
		<u>1,170,488.01</u>
Local Government Investment Pool	Investment Pool #1-General	9,571,421.79
	Investment Pool #2-2021 GO Notes-2021A	2.80
	Investment Pool #3-2021 GO Notes-2021B	3,142,972.97
	Investment Pool #4-Tax	4,300,000.00
	Investment Pool #5 - Park Impact Fees	98,172.19
	Investment Pool #6 - Library Special Projects	373,388.44
	Investment Pool #7 - Parks	34,456.45
	Investment Pool #8 - Equip Replacement	2,201,171.48
	Investment Pool #9 - Library	49,241.87
	Investment Pool #10 - ARPA	424,289.12
	Investment Pool #11 - Capital Projects	212,554.32
	Investment Pool #12 - Debt Service	313,425.83
		<u>20,721,097.26</u>
US Bank	Tax Checking	<u>3,058,984.88</u>
Edward Jones	Cemetery Perpetual Care	<u>847,880.89</u>
BMO Harris	Donations Checking	<u>60,579.92</u>
Fidelity Investments	Investments-Swanson Fund	156,617.81
	Investments-Special Projects	150,124.77
	Investments-Voyager Fund	32,495.68
		<u>339,238.26</u>
	Total Cash and Investments	<u>26,200,254.22</u>

CITY OF LAKE GENEVA TREASURER'S REPORT - BALANCES BY FUND 12/31/2021		
Institution	Account Name	Balances 12/31/2021
General Fund	Cash Drawer-Change Bank	200.00
	General Checking-shared cash	1,094,843.13
	Donations Checking	73,231.40
	Credit Card Account	860.65
	Investment Pool #1 - General	9,571,421.79
	Investment Pool #4 - Tax	4,300,000.00
	Investment Pool #7 - Parks	34,456.45
	Municipal Court-Petty Cash	60.00
	Police-Petty Cash	150.00
	Police-Cash Drawer	175.00
	Police-Bond-Change Fund	500.00
		<u>15,075,898.42</u>
Debt Service	LGIP #12-Debt Service	<u>313,425.83</u>
Lakefront	Launch Ramp Change Fund	-
	Beach Account - VIPLY App	100.01
	Beach Change Fund	-
		<u>100.01</u>
Parking	Parking Fund Checking	1,452.82
	Parking-Petty Cash	100.00
		<u>1,552.82</u>
Capital Projects	Investment Pool #11 - 2020 Capital Projects	212,554.32
	Investment Pool #2-2021 GO Notes-2021A	2.80
	Investment Pool #3-2021 GO Notes-2021B	3,142,972.97
		<u>3,355,530.09</u>
Impact Fees	Investment Pool #5 - Park Impact Fees	<u>98,172.19</u>
ARPA	Investment Pool #10 - American Rescue Plan	<u>424,289.12</u>
Cemetery Perpetual Care	Cemetery Perpetual Care-Edward Jones	<u>847,880.89</u>
Equip Replacement	Investment Pool #8 - Equipment Replacement	<u>2,201,171.48</u>
Tax Agency Fund	Tax-Petty Cash	300.00
	Tax Checking Account	<u>3,058,984.88</u>
		<u>3,059,284.88</u>
Library Operating	Library-Petty Cash	<u>500.00</u>
Library Investments	Investment Pool #9 - Library	49,241.87
	Investment Pool #6 - Library Special Projects	373,388.44
	Library Donations	60,579.92
	Investments-Swanson Fund	156,617.81
	Investments-Special Projects	150,124.77
	Investments-Voyager Fund	32,495.68
		<u>822,448.49</u>
	Total Cash and Investments	<u>26,200,254.22</u>

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
GENERAL FUND					
GENERAL FUND					
GENERAL FUND					
11-00-00-41110	GENERAL PROPERTY TAXES	5,446,108.72	5,446,108.00	.72-	100.00
11-00-00-41120	TID #4 INCREMENT-CLOSING REV	.00	.00	.00	.00
11-00-00-41130	OMITTED & MISC TAX REVENUE	.00	.00	.00	.00
11-00-00-41140	MOBILE HOME PARK FEES	4,241.75	5,400.00	1,158.25	78.55
11-00-00-41150	PERSONAL PROPERTY TAXES	.00	.00	.00	.00
11-00-00-41160	USE VALUE CONVERSION TAX	.00	.00	.00	.00
11-00-00-41210	ROOM TAX	336,626.07	242,793.00	93,833.07-	138.65
11-00-00-41212	ROOM TAX-MARKETPLACE PROVIDE	134,668.74	119,584.00	15,084.74-	112.61
11-00-00-41220	SALES TAX DISCOUNT	919.98	600.00	319.98-	153.33
11-00-00-41310	TAXES FROM WATER UTILITY	290,079.00	315,000.00	24,921.00	92.09
11-00-00-41800	INT & PENALTY ON TAXES	806.15	2,500.00	1,693.85	32.25
11-00-00-41810	ROOM TAX LATE FEES	1,752.74	100.00	1,652.74-	1,752.74
11-00-00-41820	ROOM TAX INTEREST	.00	25.00	25.00	.00
11-00-00-42620	SPEC ASSMTS-CURB & GUTTER	.00	.00	.00	.00
11-00-00-42630	SPEC ASSMTS-ROADS	77,780.15	.00	77,780.15-	.00
11-00-00-42640	SPEC ASSMTS-SIDEWALKS	.00	.00	.00	.00
11-00-00-43400	MUNICIPAL RECYCLING GRANT	23,888.50	24,000.00	111.50	99.54
11-00-00-43410	STATE SHARED REVENUE	109,216.27	109,005.00	211.27-	100.19
11-00-00-43430	EXPENDITURE RESTRAINT PROGRA	13,983.39	13,983.00	.39-	100.00
11-00-00-43530	STATE AID FOR HIGHWAYS	738,311.68	739,216.00	904.32	99.88
11-00-00-43540	OTHER STATE GRANTS	.00	.00	.00	.00
11-00-00-43600	PYMT MUNI SERVICES-CONSERVATN	3,533.07	3,533.00	.07-	100.00
11-00-00-43610	STATE COMPUTER AID	19,204.41	19,204.00	.41-	100.00
11-00-00-43612	STATE PERSONAL PROPERTY AID	24,259.81	24,260.00	.19	100.00
11-00-00-43615	VIDEO SERVICE PROVIDER AID	26,741.28	26,741.00	.28-	100.00
11-00-00-43620	AIDS IN LIEU OF TAXES-PILOT	236.48	10,173.00	9,936.52	2.32
11-00-00-43670	LOTTERY CREDIT	.00	.00	.00	.00
11-00-00-43680	GLLEA ACCOUNTING SERVICES	.00	.00	.00	.00
11-00-00-43690	FEMA DISASTER AID & RELIEF	.00	.00	.00	.00
11-00-00-43695	OTHER FEDERAL AIDS	607.08	.00	607.08-	.00
11-00-00-44100	LIQUOR & MALT BEVERAGE LICENSE	36,630.00	32,000.00	4,630.00-	114.47
11-00-00-44110	OPERATOR LICENSES	13,570.00	17,000.00	3,430.00	79.82
11-00-00-44120	BUS LIC-CIG,TAXI,AMUSE,BILLARD	18,075.00	19,000.00	925.00	95.13
11-00-00-44130	PERMITS-SELL,CAFE,ROOM,MASSAG	8,180.00	7,000.00	1,180.00-	116.86
11-00-00-44140	PERMITS-SHORT-TERM RENTALS	20,250.00	21,000.00	750.00	96.43
11-00-00-44150	CABLE TV FRANCHISE FEES	78,696.09	120,000.00	41,303.91	65.58
11-00-00-44200	NONBUS LIC-DOGS/CATS	700.00	1,500.00	800.00	46.67
11-00-00-44250	OTHER LICENSES \$ FEES-WEIGHTS	5,995.00	8,000.00	2,005.00	74.94
11-00-00-44900	WORK PERMITS	400.00	300.00	100.00-	133.33
11-00-00-44950	OTHER PERMITS-PARADES,BANNER	270.00	2,000.00	1,730.00	13.50
11-00-00-45100	ANNEXATION FILING FEES	200.00	.00	200.00-	.00
11-00-00-45220	RESTITUTION	.00	.00	.00	.00
11-00-00-46000	CASH DRAWER OVERAGES/UNDERA	.02	.00	.02-	.00
11-00-00-46100	GENERAL GOV'T MISC REVENUE	811.12	2,000.00	1,188.88	40.56
11-00-00-46110	SPECIAL ASSMT LETTERS FEES	15,079.41	12,000.00	3,079.41-	125.66
11-00-00-46741	CHG FOR SVCS-CELEBRATIONS	.00	.00	.00	.00
11-00-00-46900	MISCELLANEOUS SALES	9.48	200.00	190.52	4.74
11-00-00-47300	DONATIONS	375.00	.00	375.00-	.00
11-00-00-47400	DONATIONS-FIRST RESPOND FUND	73,130.37	.00	73,130.37-	.00
11-00-00-47800	INTDEPART CHGS FOR SVC TOURISM	.00	.00	.00	.00
11-00-00-47900	INTDEPART CHGS FOR SVC UTILITY	.00	.00	.00	.00
11-00-00-48110	INTEREST INCOME	4,371.65	20,000.00	15,628.35	21.86

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-00-00-48120	A/R FINANCE CHARGES	.00	.00	.00	.00
11-00-00-48130	INTEREST ON SPECIAL ASSESSMENT	4,911.84	.00	4,911.84-	.00
11-00-00-48190	DISCOUNTS EARNED	.00	.00	.00	.00
11-00-00-48300	SALE OF CITY EQUIPMENT	.00	.00	.00	.00
11-00-00-48320	SALE OF CITY REAL ESTATE	.00	.00	.00	.00
11-00-00-48350	ROOM RENTAL FEES	1.00	1.00	.00	100.00
11-00-00-48370	HILLMOOR LEASE	.00	.00	.00	.00
11-00-00-48400	INSURANCE REIMBURSEMENTS	21,424.38	30,000.00	8,575.62	71.41
11-00-00-48450	INSURANCE REBATE-LEAGUE	14,515.00	10,000.00	4,515.00-	145.15
11-00-00-48510	OTHER PARK DONATIONS	332.78-	.00	332.78	.00
11-00-00-49000	PROCEEDS FROM BORROWING	.00	.00	.00	.00
11-00-00-49100	APPL.PRIOR YRS APPROPRIATION	.00	385,098.00	385,098.00	.00
11-00-00-49200	DEBT SERVICE REIMBURSEMENT	.00	.00	.00	.00
11-00-00-49220	TID ADMIN REIMBURSEMENT	.00	.00	.00	.00
11-00-00-49300	TRANSFER FROM LAKEFRONT	.00	472,373.00	472,373.00	.00
11-00-00-49400	TRANSFER FROM UTILITY	.00	.00	.00	.00
11-00-00-49500	TRANSFER FROM PARKING FUND	.00	1,076,200.00	1,076,200.00	.00
11-00-00-49610	TRANSFER FROM LAKEFRONT RES	.00	.00	.00	.00
Total GENERAL FUND:		7,570,227.85	9,337,897.00	1,767,669.15	81.07
Total GENERAL FUND:		7,570,227.85	9,337,897.00	1,767,669.15	81.07
GENERAL GOVERNMENT					
GENERAL GOVERNMENT					
11-10-00-51330	LIFE INSURANCE POLICY FEES	1,885.82	1,870.00	15.82-	100.85
11-10-00-51390	STAFF APPRECIATION	1,998.82	3,000.00	1,001.18	66.63
11-10-00-51395	CUSTOMER SERVICE TRAINING	.00	2,000.00	2,000.00	.00
11-10-00-51400	CYBER SECURITY TRAINING	2,634.24	3,500.00	865.76	75.26
11-10-00-51500	OTHER PROFESSIONAL SERVICES	11,517.50	48,000.00	36,482.50	23.99
11-10-00-51540	UNEMPLOYMENT COMPENSATION	2,274.84-	6,000.00	8,274.84	37.91-
11-10-00-52140	LABOR NEGOTIATIONS	.00	.00	.00	.00
11-10-00-52160	OFFICIAL MAP	.00	.00	.00	.00
11-10-00-52450	EXPENSES SUBJECT TO INS CLAIM	21,987.90	30,000.00	8,012.10	73.29
11-10-00-53140	OFFICIAL PUBLICATIONS & NOTICE	7,798.40	10,000.00	2,201.60	77.98
11-10-00-53150	PUBLICATION FEES REIMBURSABLE	3,094.40	2,100.00	994.40-	147.35
11-10-00-53160	RECORDING FEES	30.00	100.00	70.00	30.00
11-10-00-53980	BANK CHARGES	881.48	1,200.00	318.52	73.46
11-10-00-53990	GENERAL GOV'T MISC EXPENSES	10,757.57	250.00	10,507.57-	4,303.03
11-10-00-55000	COVID-19 EXPENDITURES	5,671.07	.00	5,671.07-	.00
11-10-00-57300	SPECIAL LITIGATIONS	.00	.00	.00	.00
11-10-00-57400	PERSONAL PROPERTY WRITEOFFS	797.52	4,000.00	3,202.48	19.94
11-10-00-57410	ILLEGAL TAXES & REFUNDS	25,615.33	.00	25,615.33-	.00
11-10-00-57420	P.P. WRITE-OFFS REIMBURSED	.00	.00	.00	.00
11-10-00-57800	CONTINGENCY ACCOUNT	.00	98,848.00	98,848.00	.00
11-10-00-59100	PURCHASE OF REAL ESTATE	.00	.00	.00	.00
11-10-00-59200	TRANSFER TO CEMETERY FUND	.00	.00	.00	.00
11-10-00-59250	TRANSFER TO IMPACT FEES FUND	.00	.00	.00	.00
11-10-00-59300	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
11-10-00-59350	TRANSFER TO TOURISM	629.88	.00	629.88-	.00
11-10-00-59400	TRANSFER TO CAPITAL FUND	381,571.00	.00	381,571.00-	.00
11-10-00-59500	TRANSFER TO LIBRARY FUND	.00	.00	.00	.00
11-10-00-59600	TRANSFER TO EQUIP REPLACEMENT	.00	.00	.00	.00
Total GENERAL GOVERNMENT:		474,596.09	210,868.00	263,728.09-	225.07

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
INSURANCE					
11-10-10-55090	INS REIMB-OTHER DEPTS	72,961.05-	97,000.00-	24,038.95-	75.22
11-10-10-55120	GENERAL LIABILITY INSURANCE	203,709.00	199,375.00	4,334.00-	102.17
11-10-10-55130	BOILER & MACHINERY INS	928.56	930.00	1.44	99.85
11-10-10-55160	WORKERS COMPENSATION	122,330.00	116,950.00	5,380.00-	104.60
11-10-10-55170	WORKERS COMP WAGES PAID/REIM	.00	.00	.00	.00
Total INSURANCE:		254,006.51	220,255.00	33,751.51-	115.32
HEALTH INSURANCE					
11-10-20-51110	HEALTH & DENTAL REIMBURSABLE	48,251.84-	45,000.00-	3,251.84	107.23
11-10-20-51120	HEALTH REIMBURSE-EMPLOYEE	.00	.00	.00	.00
11-10-20-51320	HEALTH AND DENTAL ADMIN CHGS	39,026.85	65,000.00	25,973.15	60.04
11-10-20-51330	HEALTH AND DENTAL CLAIMS	.00	.00	.00	.00
11-10-20-51335	DIFFERENCE CARD CLAIMS	140,335.04	190,000.00	49,664.96	73.86
11-10-20-51337	RETIREE HEALTH INS PREMIUMS	125,498.70	127,342.00	1,843.30	98.55
11-10-20-51340	DISABILITY PREMIUMS CITY	.00	.00	.00	.00
11-10-20-51350	EAP PROGRAM	3,750.00	3,800.00	50.00	98.68
11-10-20-51520	OPT OUT SOCIAL SECURITY EXP	.00	.00	.00	.00
Total HEALTH INSURANCE:		260,358.75	341,142.00	80,783.25	76.32
Total GENERAL GOVERNMENT:		988,961.35	772,265.00	216,696.35-	128.06
COMMON COUNCIL					
COMMON COUNCIL					
11-11-00-51140	COUNCIL SALARIES	35,139.00	32,000.00	3,139.00-	109.81
11-11-00-51200	PART TIME WAGES	.00	1,650.00	1,650.00	.00
11-11-00-51520	COUNCIL SOCIAL SECURITY	2,688.20	2,575.00	113.20-	104.40
11-11-00-52140	VIDEOTAPING EXPENSES	.00	.00	.00	.00
11-11-00-53100	COMPUTER & OFFICE SUPPLIES	.00	.00	.00	.00
11-11-00-53200	COUNCIL WIS LEAGUE MEMBERSHIP	4,627.22	4,627.00	.22-	100.00
11-11-00-53310	COUNCIL MEALS & LODGING	.00	500.00	500.00	.00
11-11-00-53320	COUNCIL CONFERENCES & SCHOOL	228.15	600.00	371.85	38.03
11-11-00-53990	COUNCIL MISCELLANEOUS EXPENSE	32.95	2,000.00	1,967.05	1.65
Total COMMON COUNCIL:		42,715.52	43,952.00	1,236.48	97.19
Total COMMON COUNCIL:		42,715.52	43,952.00	1,236.48	97.19
MUNICIPAL COURT					
MUNICIPAL COURT					
11-12-00-45100	COURT PENALTIES & FINES	142,991.87	110,000.00	32,991.87-	129.99
11-12-00-45120	CIRCUIT COURT FORFEITURES	.00	.00	.00	.00
11-12-00-45130	PARKING CITATION COLLECTIONS	15,707.34	15,000.00	707.34-	104.72
11-12-00-45140	COURT CITATION COLLECTN-STARK	30.00	100.00	70.00	30.00
11-12-00-46400	REIMBURSEMENTS BY DEFENDANTS	773.20	500.00	273.20-	154.64
11-12-00-48110	MUNICIPAL CT INTEREST INCOME	.00	.00	.00	.00
Total MUNICIPAL COURT:		159,502.41	125,600.00	33,902.41-	126.99
MUNICIPAL COURT					
11-12-00-51140	MUNICIPAL COURT SALARIES	15,200.90	15,205.00	4.10	99.97
11-12-00-51200	MUNICIPAL COURT WAGES-CLERK	49,546.79	64,340.00	14,793.21	77.01
11-12-00-51250	MUNICIPAL CT OVERTIME	.00	.00	.00	.00
11-12-00-51330	INSURANCE DEDUCTIBLE REIMB	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-12-00-51340	MUNICIPAL CT LIFE INSURANCE	180.45	230.00	49.55	78.46
11-12-00-51345	MUNICIPAL CT HEALTH INSURANCE	19,281.42	28,405.00	9,123.58	67.88
11-12-00-51350	MUNICIPAL CT DENTAL INSURANCE	990.00	1,320.00	330.00	75.00
11-12-00-51355	MUNICIPAL CT VISION INSURANCE	51.48	105.00	53.52	49.03
11-12-00-51360	MUNICIPAL CT RETIREMENT FUND	2,505.69	3,065.00	559.31	81.75
11-12-00-51370	MUNICIPAL CT DISABILITY INS	123.31	165.00	41.69	74.73
11-12-00-51520	MUNICIPAL CT SOCIAL SECURITY	4,826.51	6,090.00	1,263.49	79.25
11-12-00-52140	COLLECTION FEES	11.25	100.00	88.75	11.25
11-12-00-52210	MUNICIPAL CT TELEPHONE	993.55	900.00	93.55-	110.39
11-12-00-52900	CARE OF PRISONERS	75.00	500.00	425.00	15.00
11-12-00-53100	MUNICIPAL CT OFFICE SUPPLIES	1,846.12	1,500.00	346.12-	123.07
11-12-00-53120	POSTAGE-MUNICIPAL COURT	1,338.14	1,500.00	161.86	89.21
11-12-00-53300	MUNICIPAL CT TRAVEL-MILEAGE	126.56	600.00	473.44	21.09
11-12-00-53310	MUN CT-MEALS & LODGING	202.09	1,344.00	1,141.91	15.04
11-12-00-53320	MUN CT CONFERENCES & SCHOOL	1,506.05	1,570.00	63.95	95.93
11-12-00-53400	OPERATING SUPPLIES-CITATIONS	.00	.00	.00	.00
11-12-00-53610	EQUIPMENT MAINT SERVICE COSTS	6,013.66	6,000.00	13.66-	100.23
11-12-00-53810	MUNICIPAL COURT OPERATIONS	2,301.36	500.00	1,801.36-	460.27
11-12-00-53990	MUNICIPAL CT MISCELLANEOUS EXP	72.00	250.00	178.00	28.80
Total MUNICIPAL COURT:		107,192.33	133,689.00	26,496.67	80.18
Total MUNICIPAL COURT:		266,694.74	259,289.00	7,405.74-	102.86

CITY ATTORNEY**CITY ATTORNEY**

11-13-00-51130	CITY ATTORNEY SALARY	76,689.95	69,160.00	7,529.95-	110.89
11-13-00-51150	LABOR NEGOTIATIONS	.00	.00	.00	.00
11-13-00-51340	CITY ATTORNEY LIFE INSURANCE	481.32	475.00	6.32-	101.33
11-13-00-51345	CITY ATTORNEY HEALTH INSURANCE	.00	.00	.00	.00
11-13-00-51355	CITY ATTORNEY VISION INSURANCE	.00	.00	.00	.00
11-13-00-51360	CITY ATTORNEY RETIREMENT FUND	5,176.59	4,670.00	506.59-	110.85
11-13-00-51520	CITY ATTORNEY SOCIAL SECURITY	5,976.62	5,291.00	685.62-	112.96
11-13-00-52130	CITY ATTORNEY SERVICES	.00	.00	.00	.00
11-13-00-53100	CITY ATTORNEY OFFICE SUPPLIES	.00	.00	.00	.00
11-13-00-53300	CITY ATTORNEY TRAVEL-MILEAGE	.00	.00	.00	.00
11-13-00-53310	CITY ATTORNEY MEALS & LODGING	.00	450.00	450.00	.00
11-13-00-53320	CITY ATTORNEY SCHOOL/CONFER	310.00	450.00	140.00	68.89
11-13-00-53990	CITY ATTORNEY MISC EXPENSES	.00	300.00	300.00	.00
Total CITY ATTORNEY:		88,634.48	80,796.00	7,838.48-	109.70

OUTSIDE ATTORNEYS EXPENDITURES

11-13-10-52140	OUTSIDE ATTORNEYS FEES	4,271.50	25,000.00	20,728.50	17.09
Total OUTSIDE ATTORNEYS EXPENDITURES:		4,271.50	25,000.00	20,728.50	17.09
Total CITY ATTORNEY:		92,905.98	105,796.00	12,890.02	87.82

GENERAL ADMINISTRATION**MAYOR**

11-14-10-51140	MAYOR SALARY	6,858.02	6,858.00	.02-	100.00
11-14-10-51520	MAYOR SOCIAL SECURITY	524.42	525.00	.58	99.89
11-14-10-53100	MAYOR OFFICE SUPPLIES	.00	300.00	300.00	.00
11-14-10-53310	MAYOR MEALS, LODGING, ETC	.00	200.00	200.00	.00
11-14-10-53990	MAYOR MISC EXPENSE	.00	700.00	700.00	.00

Period: 12/21

Jan 07, 2022 03:44PM

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total MAYOR:		7,382.44	8,583.00	1,200.56	86.01
CITY ADMINISTRATOR					
11-14-20-51100	CITY ADMINISTRATOR SALARY	121,687.07	122,100.00	412.93	99.66
11-14-20-51330	REIMB OF INSURANCE DEDUCTIBLE	.00	.00	.00	.00
11-14-20-51340	CITY ADMIN LIFE INSURANCE	577.92	600.00	22.08	96.32
11-14-20-51345	CITY ADMIN HEALTH INSURANCE	10,885.56	11,010.00	124.44	98.87
11-14-20-51350	CITY ADMIN DENTAL INSURANCE	420.00	420.00	.00	100.00
11-14-20-51355	CITY ADMIN VISION INSURANCE	.00	.00	.00	.00
11-14-20-51360	CITY ADMIN RETIREMENT	8,213.92	8,245.00	31.08	99.62
11-14-20-51370	CITY ADMIN DISABILITY INS	410.40	415.00	4.60	98.89
11-14-20-51520	CITY ADMIN SOCIAL SECURITY	9,270.68	9,345.00	74.32	99.20
11-14-20-53100	CITY ADMIN OFFICE SUPPLIES	1.86	300.00	298.14	.62
11-14-20-53240	DUES,BOOKS,PUBLICATIONS	1,161.53	1,100.00	61.53-	105.59
11-14-20-53300	CITY ADMIN TRAVEL-MILEAGE	14.85	600.00	585.15	2.48
11-14-20-53310	CITY ADMIN MEALS/LODGING	.00	500.00	500.00	.00
11-14-20-53320	CITY ADMIN CONFR/SCHOOLS	75.00	1,000.00	925.00	7.50
11-14-20-53990	CITY ADMIN MISC EXPENSE	.00	200.00	200.00	.00
Total CITY ADMINISTRATOR:		152,718.79	155,835.00	3,116.21	98.00
CITY CLERK					
11-14-30-43520	GRANTS & REIMB-ELECTION	.00	.00	.00	.00
Total CITY CLERK:		.00	.00	.00	.00
CITY CLERK					
11-14-30-51100	CITY CLERK SALARY	69,195.85	69,235.00	39.15	99.94
11-14-30-51110	ASSISTANT CLERK WAGES	46,892.91	53,705.00	6,812.09	87.32
11-14-30-51200	CITY CLERK STAFF WAGES	7,280.42	21,130.00	13,849.58	34.46
11-14-30-51260	CITY CLERK SEASONAL WAGES	.00	.00	.00	.00
11-14-30-51330	INS DEDUCTIBLE REIMBURSE	.00	.00	.00	.00
11-14-30-51340	CITY CLERK LIFE INSURANCE	123.87	230.00	106.13	53.86
11-14-30-51345	CITY CLERK HEALTH INSURANCE	37,525.10	56,805.00	19,279.90	66.06
11-14-30-51350	CITY CLERK DENTAL INSURANCE	1,686.16	1,740.00	53.84	96.91
11-14-30-51355	CITY CLERK VISION INSURANCE	134.06	200.00	65.94	67.03
11-14-30-51360	CITY CLERK RETIREMENT FUND	7,865.07	8,300.00	434.93	94.76
11-14-30-51370	CITY CLERK DISABILITY INS	421.58	440.00	18.42	95.81
11-14-30-51520	CITY CLERK SOCIAL SECURITY	9,456.63	11,560.00	2,103.37	81.80
11-14-30-51900	POLL WORKERS FEES	3,643.75	19,000.00	15,356.25	19.18
11-14-30-52180	MUNICIPAL CODIFICATION	1,749.86	5,000.00	3,250.14	35.00
11-14-30-53100	CITY CLERK OFFICE SUPPLIES	1,476.65	1,500.00	23.35	98.44
11-14-30-53110	BALLOTS/OTHER ELECTION EXPENS	6,722.56	5,000.00	1,722.56-	134.45
11-14-30-53120	POSTAGE-CITY CLERK	8,813.67	5,000.00	3,813.67-	176.27
11-14-30-53140	RECALL ELECTION EXPENDITURES	.00	.00	.00	.00
11-14-30-53300	CITY CLERK TRAVEL-MILEAGE	.00	800.00	800.00	.00
11-14-30-53310	CITY CLERK MEALS,LODGING	.00	900.00	900.00	.00
11-14-30-53320	CITY CLERK CONFERENCES & DUES	1,356.00	1,500.00	144.00	90.40
11-14-30-53820	LICENSE/SUPPORT EXPENSE	2,365.00	1,500.00	865.00-	157.67
11-14-30-53990	CITY CLERK MISCELLANEOUS EXP	205.49	600.00	394.51	34.25
11-14-30-57350	GRANT PURCHASES	.00	.00	.00	.00
Total CITY CLERK:		206,914.63	264,145.00	57,230.37	78.33

Period: 12/21

Jan 07, 2022 03:44PM

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total GENERAL ADMINISTRATION:		367,015.86	428,563.00	61,547.14	85.64
ACCOUNTING					
ACCOUNTING					
11-15-10-51100	ACCOUNTING SALARY	76,671.16	76,705.00	33.84	99.96
11-15-10-51200	ACCOUNTING WAGES	137,208.08	151,010.00	13,801.92	90.86
11-15-10-51260	ACCTG PART TIME WAGES	3,384.59	4,165.00	780.41	81.26
11-15-10-51330	ACCTG INS DEDUCTIBLE REIMB	.00	.00	.00	.00
11-15-10-51340	ACCTG LIFE INSURANCE	964.46	930.00	34.46-	103.71
11-15-10-51345	ACCTG HEALTH INSURANCE	67,487.41	66,435.00	1,052.41-	101.58
11-15-10-51350	ACCTG DENTAL INSURANCE	4,909.84	4,885.00	24.84-	100.51
11-15-10-51355	ACCTG VISION INSURANCE	175.04	180.00	4.96	97.24
11-15-10-51360	ACCTG RETIREMENT EXP	14,463.54	15,375.00	911.46	94.07
11-15-10-51370	ACCTG DISABILITY INS	838.35	815.00	23.35-	102.87
11-15-10-51520	ACCTG SOCIAL SECURITY	16,101.74	17,740.00	1,638.26	90.77
11-15-10-52120	ACCTG CONSULTANT FEES	5,450.00	4,000.00	1,450.00-	136.25
11-15-10-52130	INDEPENDENT AUDIT FEES	27,241.50	26,780.00	461.50-	101.72
11-15-10-53100	ACCTG OFFICE SUPPLIES	2,132.29	3,000.00	867.71	71.08
11-15-10-53200	ACCTG PROFESSIONAL DUES	770.00	750.00	20.00-	102.67
11-15-10-53320	ACCTG CONFERENCES/TRAINING	1,085.20	1,800.00	714.80	60.29
11-15-10-53990	ACCTG MISC EXPENSE	774.99	1,500.00	725.01	51.67
11-15-10-54150	TUITION & BOOKS REIMB	.00	.00	.00	.00
11-15-10-54500	COMPUTER IT SVC & EQUIPMENT	44,589.02	50,000.00	5,410.98	89.18
Total ACCOUNTING:		404,247.21	426,070.00	21,822.79	94.88
ASSESSOR					
11-15-40-51200	ASSESSOR WAGES & SALARIES	.00	.00	.00	.00
11-15-40-51260	ASSESSOR SEASONAL WAGES	.00	.00	.00	.00
11-15-40-51330	INSURANCE DEDUCTIBLE REIMB	.00	.00	.00	.00
11-15-40-51340	ASSESSOR LIFE INSURANCE	.00	.00	.00	.00
11-15-40-51345	ASSESSOR HEALTH INSURANCE	.00	.00	.00	.00
11-15-40-51355	ASSESSOR VISION INSURANCE	.00	.00	.00	.00
11-15-40-51360	ASSESSOR RETIREMENT FUND	.00	.00	.00	.00
11-15-40-51520	ASSESSOR SOCIAL SECURITY	.00	.00	.00	.00
11-15-40-52100	ASSESSOR CONTRACTED SERVICES	41,000.00	41,000.00	.00	100.00
11-15-40-52110	ASSESSOR CONTRACT-COMMERCIA	.00	.00	.00	.00
11-15-40-52130	MANUFACTURING ASSESSMENT	2,121.24	2,300.00	178.76	92.23
11-15-40-52140	OUTSIDE ATTORNEYS FEES	.00	.00	.00	.00
11-15-40-53100	ASSESSOR OFFICE SUPPLIES	.00	.00	.00	.00
11-15-40-53120	ASSESSOR POSTAGE	.00	.00	.00	.00
11-15-40-53200	ASSESSOR PROFESSIONAL DUES	.00	.00	.00	.00
11-15-40-53300	ASSESSOR TRAVEL-MILEAGE	.00	.00	.00	.00
11-15-40-53310	ASSESSOR MEALS & LODGING	.00	.00	.00	.00
11-15-40-53320	ASSESSOR CONFERENCES & SCHO	.00	.00	.00	.00
11-15-40-53980	BOARD OF REVIEW MISC EXPENSES	.00	300.00	300.00	.00
11-15-40-53990	ASSESSOR MISCELLANEOUS EXPEN	.00	.00	.00	.00
11-15-40-54100	ASSESSOR CERTIFICATIONS	.00	.00	.00	.00
11-15-40-54500	ASSESSOR PROGRAMMING	.00	.00	.00	.00
Total ASSESSOR:		43,121.24	43,600.00	478.76	98.90
Total ACCOUNTING:		447,368.45	469,670.00	22,301.55	95.25

CITY HALL BUILDING

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
CITY HALL BUILDING					
11-16-10-51200	CITY HALL MAINT WAGES	49,129.24	50,950.00	1,820.76	96.43
11-16-10-51250	CITY HALL MAINT OVERTIME	1,064.31	1,470.00	405.69	72.40
11-16-10-51340	CITY HALL MAINT LIFE INS	321.11	325.00	3.89	98.80
11-16-10-51345	CITY HALL MAINT HEALTH INSUR	20,733.01	21,130.00	396.99	98.12
11-16-10-51350	CITY HALL MAINT DENTAL INSUR	1,309.07	1,320.00	10.93	99.17
11-16-10-51355	CITY HALL MAINT VISION INS	68.07	70.00	1.93	97.24
11-16-10-51360	CITY HALL MAINT RETIREMENT	3,388.04	3,540.00	151.96	95.71
11-16-10-51370	CITY HALL MAINT DISABILITY INS	190.84	190.00	.84-	100.44
11-16-10-51520	CITY HALL MAINT SOCIAL SEC	3,721.60	4,010.00	288.40	92.81
11-16-10-52210	CITY HALL TELEPHONE	11,745.24	11,000.00	745.24-	106.77
11-16-10-52220	CITY HALL ELECTRICITY	38,213.32	45,000.00	6,786.68	84.92
11-16-10-52240	CITY HALL GAS HEAT	9,953.13	10,000.00	46.87	99.53
11-16-10-52260	CITY HALL WATER & SEWER EXP	1,992.81	2,650.00	657.19	75.20
11-16-10-52400	CITY HALL BUILDING REPAIRS	14,716.58	22,000.00	7,283.42	66.89
11-16-10-53100	CITY HALL OFFICE SUPPLIES	3,196.17	3,300.00	103.83	96.85
11-16-10-53500	CITY HALL BLDG MAINT SUPPLIES	3,766.54	5,500.00	1,733.46	68.48
11-16-10-53600	CITY HALL MAINT SERVICE COSTS	15,313.67	17,000.00	1,686.33	90.08
11-16-10-53990	CITY HALL MISC EXP	.00	.00	.00	.00
11-16-10-55310	CH OFFICE EQUIPMENT CONTRACTS	4,604.60	3,000.00	1,604.60-	153.49
11-16-10-55320	CH POSTAGE METER RENT & EXP	3,660.96	5,000.00	1,339.04	73.22
Total CITY HALL BUILDING:		187,088.31	207,455.00	20,366.69	90.18
Total CITY HALL BUILDING:		187,088.31	207,455.00	20,366.69	90.18

POLICE DEPARTMENT**POLICE DEPARTMENT**

11-21-00-43520	LAW ENFORCEMENT TRAINING AIDS	.00	5,440.00	5,440.00	.00
11-21-00-43530	FEDERAL GRANTS & REIMBURSEME	.00	.00	.00	.00
11-21-00-43540	STATE GRANTS & REIMBURSEMENTS	9,685.00	8,000.00	1,685.00-	121.06
11-21-00-46200	SEIZURES	6,012.90	3,500.00	2,512.90-	171.80
11-21-00-46210	MISCELLANEOUS REVENUE	1,423.18	1,500.00	76.82	94.88
11-21-00-46220	WAGE REIMBURSEMENTS	72,199.48	74,253.00	2,053.52	97.23
11-21-00-46230	MISC TAXABLE REVENUES	.00	250.00	250.00	.00
11-21-00-46240	FINGERPRINTING	853.90	500.00	353.90-	170.78
11-21-00-46250	VEHICLE LOCKOUT FEE	3,834.58	5,200.00	1,365.42	73.74
11-21-00-46260	BLOOD DRAW REIMBURSEMENT	1,588.14	1,400.00	188.14-	113.44
11-21-00-47300	DONATIONS	17,001.59	1,500.00	15,501.59-	1,133.44
11-21-00-47350	COMMUNICATIONS REIMB-FIRE DEPT	47,471.00	47,471.00	.00	100.00
11-21-00-47370	SOFTVEST DONATIONS/GRANTS	.00	2,000.00	2,000.00	.00
11-21-00-48190	DISCOUNTS EARNED-PD	.00	.00	.00	.00
11-21-00-48300	SALE OF POLICE EQUIPMENT	.00	.00	.00	.00
11-21-00-48310	SALE OF 1033 PROPERTY	.00	.00	.00	.00
Total POLICE DEPARTMENT:		160,069.77	151,014.00	9,055.77-	106.00

POLICE DEPARTMENT

11-21-00-51100	POLICE FT SALARIES	2,198,157.85	2,219,295.00	21,137.15	99.05
11-21-00-51200	POLICE PT WAGES	108,972.15	84,972.50	23,999.65-	128.24
11-21-00-51250	POLICE OVERTIME WAGES	28,518.61	35,175.00	6,656.39	81.08
11-21-00-51270	PD COMPENSATION PER CONTRACT	107,404.40	122,350.00	14,945.60	87.78
11-21-00-51340	PD LIFE INSURANCE	3,149.65	3,600.00	450.35	87.49
11-21-00-51345	PD HEALTH INSURANCE	597,414.10	667,745.00	70,330.90	89.47
11-21-00-51347	PD HEALTH INS OPT OUT	31,200.00	31,200.00	.00	100.00
11-21-00-51350	PD DENTAL INSURANCE	27,782.13	32,000.00	4,217.87	86.82

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-21-00-51355	PD VISION INSURANCE	1,410.22	2,000.00	589.78	70.51
11-21-00-51360	PD RETIREMENT FUND	296,615.44	315,332.00	18,716.56	94.06
11-21-00-51370	PD DISABILITY INS	7,948.48	8,000.00	51.52	99.36
11-21-00-51380	PD UNIFORM ALLOWANCE	24,935.43	29,275.00	4,339.57	85.18
11-21-00-51390	PART TIME UNIFORM EXPENSE	5,917.23	5,900.00	17.23-	100.29
11-21-00-51400	PD INTERPRETERS FEES	23.24	1,000.00	976.76	2.32
11-21-00-51410	PD OUTSIDE OFFICERS	1,677.50	1,677.50	.00	100.00
11-21-00-51520	PD SOCIAL SECURITY	187,730.35	190,845.00	3,114.65	98.37
11-21-00-51522	PD OPT OUT SOCIAL SECURITY	.00	.00	.00	.00
11-21-00-51900	PFC COMMISSION EXPENSES	277.28	600.00	322.72	46.21
11-21-00-52140	OUTSIDE LEGAL EXPENSES	.00	1,200.00	1,200.00	.00
11-21-00-52210	PD TELEPHONE EXPENSE	27,645.03	27,440.00	205.03-	100.75
11-21-00-52220	POLICE IMPOUND BLDG ELECTRIC	757.25	1,400.00	642.75	54.09
11-21-00-52450	EQUIPMENT REPAIRS-INS CLAIMS	.00	2,000.00	2,000.00	.00
11-21-00-52620	PD COMMUNICATION SYS MAINT FEE	9,174.28	9,000.00	174.28-	101.94
11-21-00-52900	CARE OF PRISONERS	.00	1,000.00	1,000.00	.00
11-21-00-52910	CARE OF STRAY ANIMALS	255.76	400.00	144.24	63.94
11-21-00-53050	DATA PROCESSING	16,078.86	24,000.00	7,921.14	67.00
11-21-00-53100	PD OFFICE SUPPLIES	7,034.88	7,000.00	34.88-	100.50
11-21-00-53120	PD POSTAGE	1,837.91	1,600.00	237.91-	114.87
11-21-00-53160	CRIME PREVENTION PROGRAM	9,479.13	9,623.00	143.87	98.50
11-21-00-53300	PD MILEAGE/TRAVEL	2,986.82	2,200.00	786.82-	135.76
11-21-00-53310	PD MEALS & LODGING	4,876.05	6,500.00	1,623.95	75.02
11-21-00-53410	PD FUEL EXPENSE	39,098.89	42,501.00	3,402.11	92.00
11-21-00-53420	PD SPECIAL EQUIPMENT	16,360.90	11,650.00	4,710.90-	140.44
11-21-00-53610	PD EQUIP MAINT SERV COSTS	21,168.35	24,200.00	3,031.65	87.47
11-21-00-53700	PD MEDICAL SUPPLIES	.00	.00	.00	.00
11-21-00-53800	PD SPECIAL INVESTIGATIONS	8,775.70	12,835.00	4,059.30	68.37
11-21-00-53990	PD MISCELLANEOUS EXP	2,763.08	4,000.00	1,236.92	69.08
11-21-00-54100	PD TRAINING EXPENSES	44,351.10	61,851.00	17,499.90	71.71
11-21-00-54110	PD APPLICATION PROCESS	3,591.80	8,000.00	4,408.20	44.90
11-21-00-54120	TRNG & TRAVEL-REIMBURSEABLE	4,683.12-	.00	4,683.12	.00
11-21-00-54150	TUITION & BOOKS PER CONTRACT	17,552.85	16,000.00	1,552.85-	109.71
11-21-00-54500	PRO-PHOENIX MAINT CONTRACT	31,532.30	33,934.00	2,401.70	92.92
11-21-00-55000	COVID-19 EXPENDITURES	546.96	.00	546.96-	.00
11-21-00-55310	COPY MACHINE & SHREDDING SVC	3,723.77	4,200.00	476.23	88.66
11-21-00-55330	TELETYPE EXPENSE	9,384.00	11,353.00	1,969.00	82.66
11-21-00-57340	GRANT PURCHASES-FEDERAL	.00	.00	.00	.00
11-21-00-57350	GRANT PURCHASES-STATE	1,408.50	.00	1,408.50-	.00
11-21-00-57360	DONOR PURCHASES	12,888.50	.00	12,888.50-	.00
11-21-00-57365	DONATION PURCHASES-FIRST RESP	.00	.00	.00	.00
11-21-00-57370	BODY ARMOR EXPENDITURES	3,604.00	4,000.00	396.00	90.10
11-21-00-57380	EXPENDITURES-SEIZURE \$	.00	.00	.00	.00
11-21-00-57390	1033 EXPENDITURES	.00	.00	.00	.00
11-21-00-58100	EQUIPMENT OUTLAY	73,028.52	87,447.00	14,418.48	83.51
Total POLICE DEPARTMENT:		3,994,356.13	4,166,301.00	171,944.87	95.87
Total POLICE DEPARTMENT:		4,154,425.90	4,317,315.00	162,889.10	96.23
FIRE DEPARTMENT					
FIRE DEPARTMENT					
11-22-00-43400	EMS PROV SUPP-ACT 102 EQUIP	.00	4,320.00	4,320.00	.00
11-22-00-43410	EMS PROV SUPP-ACT 102 TRAIN	125.00-	1,307.00	1,432.00	9.56-
11-22-00-43420	FIRE DUES FROM STATE	56,075.66	54,449.00	1,626.66-	102.99
11-22-00-43440	FIRE DUES FROM TOWN OF GENEVA	11,510.04	.00	11,510.04-	.00

Period: 12/21

Jan 07, 2022 03:44PM

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-22-00-43450	TOWN OF LINN CONTRACT STAFFING	.00	.00	.00	.00
11-22-00-43455	TOWN OF LINN ADMIN FEE	.00	.00	.00	.00
11-22-00-43540	STATE GRANTS & REIMBURSEMENTS	1,225.00	.00	1,225.00-	.00
11-22-00-43542	FEDERAL GRANTS & REIMBURSE	.00	.00	.00	.00
11-22-00-44710	FIRE DEPT BURNING PERMIT	930.00	1,000.00	70.00	93.00
11-22-00-46100	MISCELLANEOUS REVENUE	5,530.98	5,000.00	530.98-	110.62
11-22-00-46200	FIRE WAGE INCOME	.00	.00	.00	.00
11-22-00-46210	VEHICLE/CHARGES	.00	.00	.00	.00
11-22-00-46220	EMS WAGE INCOME	.00	.00	.00	.00
11-22-00-46230	INSPECTION FEES	74,685.00	61,500.00	13,185.00-	121.44
11-22-00-46240	FIRE/EMS BILLING REVENUE	633,538.01	535,000.00	98,538.01-	118.42
11-22-00-46245	ALS INTERCEPT FEE	10,700.00	5,500.00	5,200.00-	194.55
11-22-00-46250	PLAN REVIEW/SPRINKLER SYSTEMS	8,795.00	17,000.00	8,205.00	51.74
11-22-00-47300	TOWNSHIPS FIRE SERVICES	77,284.50	60,000.00	17,284.50-	128.81
11-22-00-47400	EMS TRANSPORT/VEHICLE CHARGE	.00	.00	.00	.00
11-22-00-47500	VIOLATION FEES	.00	.00	.00	.00
11-22-00-48110	INTEREST	162.31	1,000.00	837.69	16.23
11-22-00-48300	SALE OF FIRE DEPT EQUIPMENT	.00	.00	.00	.00
11-22-00-48510	FIRE DEPT DONATIONS	3,610.00	2,000.00	1,610.00-	180.50
11-22-00-48550	DONATIONS-CPR CLASSES	1,910.00	2,200.00	290.00	86.82
11-22-00-49100	APPROP FROM ASSIGNED FB A/C	.00	.00	.00	.00
Total FIRE DEPARTMENT:		885,831.50	750,276.00	135,555.50-	118.07
FIRE DEPARTMENT					
11-22-00-51130	FIRE OFFICER SALARIES	41,921.36	44,620.00	2,698.64	93.95
11-22-00-51140	FIRE/EMS STIPEND PAY	21,104.12	26,500.00	5,395.88	79.64
11-22-00-51150	FIRE SAFETY/PUBLIC ED WAGES	5,894.53	4,707.00	1,187.53-	125.23
11-22-00-51155	FIRE SAFETY/PUBLIC ED EXP	902.05	1,000.00	97.95	90.21
11-22-00-51160	FIRE/EMS OTHER PAY	6,656.96	5,442.00	1,214.96-	122.33
11-22-00-51220	PAID ON PREMISE WAGES	510,132.12	560,169.00	50,036.88	91.07
11-22-00-51230	FULL-TIME WAGES	.00	.00	.00	.00
11-22-00-51240	TOWN OF LINN STAFFING WAGES	25,812.15	.00	25,812.15-	.00
11-22-00-51250	OVERTIME WAGES	.00	.00	.00	.00
11-22-00-51290	EMS LINN CALL PAY	.00	.00	.00	.00
11-22-00-51300	EMS CITY CALL PAY	23,538.67	20,910.00	2,628.67-	112.57
11-22-00-51310	EMS GENEVA TWP CALL PAY	671.38	1,540.00	868.62	43.60
11-22-00-51330	FD LIFE INSURANCE EXP	1,148.46	1,020.00	128.46-	112.59
11-22-00-51340	FD WORKMEN DISABILITY INS	26,216.12	26,700.00	483.88	98.19
11-22-00-51345	FD HEALTH INSURANCE	.00	.00	.00	.00
11-22-00-51350	FD DENTAL INSURANCE	.00	.00	.00	.00
11-22-00-51355	FD VISION INSURANCE	.00	.00	.00	.00
11-22-00-51360	FIRE/EMS RETIREMENT EXP	97,820.79	164,829.00	67,008.21	59.35
11-22-00-51380	FIRE DEPT UNIFORMS	14,083.37	12,095.00	1,988.37-	116.44
11-22-00-51400	FIRE CITY CALL PAY	28,333.24	52,280.00	23,946.76	54.20
11-22-00-51410	FIRE GENEVA TWP CALL PAY	2,138.48	7,176.00	5,037.52	29.80
11-22-00-51420	FIRE LINN TWP CALL PAY	.00	.00	.00	.00
11-22-00-51430	FIRE WALWORTH CTY CALL PAY	.00	.00	.00	.00
11-22-00-51440	FD TRAVEL/MEAL EXPENSES	.00	500.00	500.00	.00
11-22-00-51520	FD SOCIAL SECURITY EXP	58,836.23	67,829.00	8,992.77	86.74
11-22-00-51900	FIRE COMMISSION MISC EXP	.00	.00	.00	.00
11-22-00-52140	OUTSIDE BILLING SERVICES	38,249.70	41,348.00	3,098.30	92.51
11-22-00-52150	FIRE INSPECTORS WAGES	36,476.52	41,866.00	5,389.48	87.13
11-22-00-52160	FIRE/EMS DATA ENTRY WAGES	25,299.75	31,982.00	6,682.25	79.11
11-22-00-52170	FIRE INVESTIGATION PAY	.00	.00	.00	.00
11-22-00-52180	CONTRACTUAL SERVICES-PARATEC	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-22-00-52190	OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00
11-22-00-52210	FIRE TELEPHONE EXPENSE	9,792.44	9,322.00	470.44-	105.05
11-22-00-52220	FIREHOUSE ELECTRICITY	13,588.28	14,800.00	1,211.72	91.81
11-22-00-52240	FIREHOUSE GAS HEAT	5,337.49	7,426.00	2,088.51	71.88
11-22-00-52260	FIREHOUSE WATER/SEWER BILLS	1,378.52	1,379.00	.48	99.97
11-22-00-52400	EQUIPMENT REPAIRS-FIRE DEPT	31,258.43	25,000.00	6,258.43-	125.03
11-22-00-52410	FIREHOUSE REPAIRS	12,013.89	10,000.00	2,013.89-	120.14
11-22-00-52620	FD-COMMUNICATION SYS MAINT FEE	2,243.47	3,400.00	1,156.53	65.98
11-22-00-52650	PD COMMUNICATION SERVICES	47,471.00	47,703.00	232.00	99.51
11-22-00-53100	OFFICE SUPPLIES	2,153.10	1,500.00	653.10-	143.54
11-22-00-53120	POSTAGE EXPENSE	625.06	500.00	125.06-	125.01
11-22-00-53200	MEMBERSHIP DUES & FEES	2,155.00	2,200.00	45.00	97.95
11-22-00-53320	FIRE DEPT CONFERENCES/SCHOOLS	816.94	1,500.00	683.06	54.46
11-22-00-53400	OPERATING SUPPLIES	3,132.15	5,000.00	1,867.85	62.64
11-22-00-53410	FD FUEL EXPENSE	19,069.72	11,000.00	8,069.72-	173.36
11-22-00-53500	BLDG MAINT SUPPLIES-FIREHOUSE	10,198.08	5,000.00	5,198.08-	203.96
11-22-00-53510	EQUIP MAINT SUPPLIES-FIRE DEPT	5,984.55	8,350.00	2,365.45	71.67
11-22-00-53600	FIREHOUSE MAINT SERVICE COSTS	3,262.44	4,714.00	1,451.56	69.21
11-22-00-53610	FD-EQUIP MAINT SERV COST	.00	.00	.00	.00
11-22-00-53970	BAD DEBT EXPENSE/ADJUSTMENTS	.00	.00	.00	.00
11-22-00-53980	FIRE FILM DEVELOPING	.00	.00	.00	.00
11-22-00-53990	FIRE MISCELLANEOUS EXP	1,171.42	1,000.00	171.42-	117.14
11-22-00-54100	FIRE TRAINING PAY	52,060.64	63,335.00	11,274.36	82.20
11-22-00-54120	TUITION REIMB PER CONTRACT	3,096.72	8,000.00	4,903.28	38.71
11-22-00-54150	EXPENSE REIMB PER CONTRACT	134.20	3,000.00	2,865.80	4.47
11-22-00-54500	FIRE IT SERVICES	13,072.61	21,930.00	8,857.39	59.61
11-22-00-54550	LEXIPOL	5,416.00	5,416.00	.00	100.00
11-22-00-54600	PRO PHOENIX SUPPORT CONTRACT	7,526.30	7,527.00	.70	99.99
11-22-00-55000	COVID-19 EXPENDITURES	3,258.42	.00	3,258.42-	.00
11-22-00-55100	EMS TRAINING PAY	15,293.47	33,265.00	17,971.53	45.97
11-22-00-55320	FD VOICE MAIL LEASE	.00	.00	.00	.00
11-22-00-56100	CPR CLASS PAY	1,513.50	2,500.00	986.50	60.54
11-22-00-57350	GRANT PURCHASES	.00	.00	.00	.00
11-22-00-57360	DONATION PURCHASES	2,100.00	2,000.00	100.00-	105.00
11-22-00-57365	DONATION PURCHASES-FIRST RESP	.00	.00	.00	.00
11-22-00-57500	SPRINKLER SYSTEMS EXPENSES	3,485.00	5,200.00	1,715.00	67.02
11-22-00-58000	FIRE EQUIPMENT/SUPPLIES	11,932.11	6,627.00	5,305.11-	180.05
11-22-00-58100	EMS EQUIPMENT/SUPPLIES	23,882.14	19,500.00	4,382.14-	122.47
11-22-00-58200	STATE MANDATED EQUIP TESTING	13,757.60	30,907.00	17,149.40	44.51
11-22-00-58300	ACT 102 EXPENSES	.00	5,300.00	5,300.00	.00
11-22-00-58400	PRE-EMPLOYMENT TESTING	2,749.00	2,500.00	249.00-	109.96
11-22-00-58410	EMPLOYEE HEALTH & WELLNESS	.00	2,095.00	2,095.00	.00
11-22-00-58500	EQUIPMENT OUTLAY	24,600.30	28,731.00	4,130.70	85.62
Total FIRE DEPARTMENT:		1,320,765.99	1,520,140.00	199,374.01	86.88
PROGRAM: 10					
11-22-10-52290	FIRE PROTECTION-HYDRANT RENTA	.00	.00	.00	.00
Total PROGRAM: 10:		.00	.00	.00	.00
Total FIRE DEPARTMENT:		2,206,597.49	2,270,416.00	63,818.51	97.19
BUILDING AND ZONING					
BUILDING AND ZONING					
11-24-00-44300	BUILDING PERMITS	281,704.81	221,000.00	60,704.81-	127.47

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-24-00-44310	ELECTRICAL PERMITS	103,512.49	79,000.00	24,512.49-	131.03
11-24-00-44320	PLUMBING PERMITS	71,420.00	51,000.00	20,420.00-	140.04
11-24-00-44330	HVAC PERMITS	69,770.81	45,000.00	24,770.81-	155.05
11-24-00-44340	UTILITY PERMITS	.00	.00	.00	.00
11-24-00-44360	MISCELLANEOUS FEES	.00	.00	.00	.00
11-24-00-44400	ZONING PERMITS & FEES	62,084.75	45,000.00	17,084.75-	137.97
11-24-00-46300	TRASH PICK-UP REVENUE	.00	.00	.00	.00
Total BUILDING AND ZONING:		588,492.86	441,000.00	147,492.86-	133.45

BUILDING AND ZONING

11-24-00-51100	BUILDING INSPECTOR SALARIES	76,916.21	77,070.00	153.79	99.80
11-24-00-51200	BUILDING INSPECTION WAGES	87,282.84	91,860.00	4,577.16	95.02
11-24-00-51330	INSURANCE DEDUCTIBLE REIMB	.00	.00	.00	.00
11-24-00-51340	BLDG INSPECTOR LIFE INSURANCE	584.07	590.00	5.93	98.99
11-24-00-51345	BLDG INSPECTOR HEALTH INSUR	39,774.92	68,545.00	28,770.08	58.03
11-24-00-51350	BLDG INSPECTOR DENTAL INSUR	2,896.36	3,830.00	933.64	75.62
11-24-00-51355	BLDG INSPECTOR VISION INS	131.76	240.00	108.24	54.90
11-24-00-51360	BLDG INSPECTOR RETIREMENT FUN	11,353.55	11,405.00	51.45	99.55
11-24-00-51370	BLDG INSPECTOR DISABILITY INS	614.01	610.00	4.01-	100.66
11-24-00-51520	BLDG INSPECTOR SOCIAL SECURITY	12,384.36	12,925.00	540.64	95.82
11-24-00-52170	CONTRACT-ELEVATOR INSPECTION	.00	100.00	100.00	.00
11-24-00-52180	CONTRACTS-WEIGHTS & MEASURES	4,800.00	4,800.00	.00	100.00
11-24-00-52190	CONTRACT BUILDING INSPECTOR	10,957.00	11,000.00	43.00	99.61
11-24-00-52620	TELEPHONE EXPENSE	988.25	1,200.00	211.75	82.35
11-24-00-53100	BLDG INSPECTOR OFFICE SUPPLIES	8,971.65	5,000.00	3,971.65-	179.43
11-24-00-53200	MEMBERSHIP DUES & FEES	313.20	600.00	286.80	52.20
11-24-00-53300	BLDG INSPECTOR TRAVEL-MILEAGE	7,129.93	6,000.00	1,129.93-	118.83
11-24-00-53310	BLDG INSP-MEALS & LODGING	1,070.47	2,000.00	929.53	53.52
11-24-00-53320	CONFERENCES & SCHOOL	970.00	2,300.00	1,330.00	42.17
11-24-00-53350	OTHER PROFESSIONAL FEES	.00	12,400.00	12,400.00	.00
11-24-00-53990	BLDG INSPECTOR MISC EXPENSES	14.60	100.00	85.40	14.60
11-24-00-54500	COMPUTER IT SVC & EQUIPMENT	4,000.00	4,000.00	.00	100.00
11-24-00-58100	EQUIPMENT OUTLAY	.00	.00	.00	.00
Total BUILDING AND ZONING:		271,153.18	316,575.00	45,421.82	85.65
Total BUILDING AND ZONING:		859,646.04	757,575.00	102,071.04-	113.47

EMERGENCY MANAGEMENT**EMERGENCY MANAGEMENT**

11-29-00-43530	FEDERAL GRANTS	.00	.00	.00	.00
11-29-00-43540	STATE GRANTS	.00	.00	.00	.00
Total EMERGENCY MANAGEMENT:		.00	.00	.00	.00

EMERGENCY MANAGEMENT

11-29-00-51200	EMER MGMT PART TIME WAGES	.00	2,000.00	2,000.00	.00
11-29-00-51360	EMER MGMT RETIREMENT	.00	345.00	345.00	.00
11-29-00-51520	EMER MGMT SOCIAL SEC	.00	153.00	153.00	.00
11-29-00-52100	SIREN REPAIRS	4,990.89	3,600.00	1,390.89-	138.64
11-29-00-52210	EMER MGMT TELEPHONE EXP	380.10	600.00	219.90	63.35
11-29-00-52220	SIRENS ELECTRICITY	573.21	650.00	76.79	88.19
11-29-00-52500	FIRE SIREN REPAIRS	.00	.00	.00	.00
11-29-00-53100	EMER MGMT OFFICE SUPPLIES	891.97	500.00	391.97-	178.39
11-29-00-53310	EMER MGMT MEALS, LODGING, ETC	.00	500.00	500.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-29-00-53400	EMER MGMT SUPPLIES	774.86	3,000.00	2,225.14	25.83
11-29-00-53600	ONE CALL NOW PROGRAM	1,149.35	600.00	549.35-	191.56
11-29-00-53610	EMER MGMT VEHICLE MAINT/SVC	2,540.00	2,000.00	540.00-	127.00
11-29-00-53990	EMER MGMT MISC EXP	.00	500.00	500.00	.00
11-29-00-54100	EMER MGMT TRAINING EXP	500.00	500.00	.00	100.00
11-29-00-54130	PUBLIC EDUCATION	.00	800.00	800.00	.00
11-29-00-54140	MEDICAL RESERVE CORPS	697.81	700.00	2.19	99.69
11-29-00-54150	OUTSOURCED-COOP/COG	.00	.00	.00	.00
11-29-00-55310	EMER MGMT COPYING COSTS	.00	250.00	250.00	.00
11-29-00-57350	GRANT PURCHASES	.00	.00	.00	.00
11-29-00-58000	FIRE SIRENS	.00	.00	.00	.00
11-29-00-58100	EQUIPMENT OUTLAY	.00	7,941.00	7,941.00	.00
Total EMERGENCY MANAGEMENT:		12,498.19	24,639.00	12,140.81	50.73
Total EMERGENCY MANAGEMENT:		12,498.19	24,639.00	12,140.81	50.73
DPW AND ENGINEERING					
DPW AND ENGINEERING					
11-30-00-52160	CITY ENGINEERING FEES	8,527.58	10,000.00	1,472.42	85.28
11-30-00-52170	SURVEYING	.00	800.00	800.00	.00
Total DPW AND ENGINEERING:		8,527.58	10,800.00	2,272.42	78.96
Total DPW AND ENGINEERING:		8,527.58	10,800.00	2,272.42	78.96
STREET DEPARTMENT					
STREET DEPARTMENT					
11-32-10-43550	MISC STREET DEPT GRANTS	.00	.00	.00	.00
11-32-10-43695	OTHER FEDERAL AIDS	.00	.00	.00	.00
11-32-10-44350	PUBLIC WORKS CONST PERMIT	4,550.00	2,000.00	2,550.00-	227.50
11-32-10-45220	RESTITUTION-STREET DEPT PROP	.00	.00	.00	.00
11-32-10-46300	MISC STREET DEPT REVENUE	2,883.36	1,500.00	1,383.36-	192.22
11-32-10-46440	GRASS/WEED CUTTING	.00	2,000.00	2,000.00	.00
11-32-10-47300	STREET DEPT DONATIONS	.00	.00	.00	.00
Total STREET DEPARTMENT:		7,433.36	5,500.00	1,933.36-	135.15
STREET DEPARTMENT					
11-32-10-51000	DIRECTOR OF PUBLIC WORKS	90,058.00	90,117.00	59.00	99.93
11-32-10-51100	ASST PW DIRECTOR SALARY	.00	.00	.00	.00
11-32-10-51110	REDISTRIBUTABLE ST DEPT LABOR	.00	.00	.00	.00
11-32-10-51200	ST DEPT WAGES	281,967.56	311,100.00	29,132.44	90.64
11-32-10-51250	ST DEPT OVERTIME WAGES	28,994.50	16,080.00	12,914.50-	180.31
11-32-10-51260	ST DEPT SEASONAL LABOR	36,960.36	45,000.00	8,039.64	82.13
11-32-10-51270	ST DEPT OFFICE ADMIN ASST	.00	.00	.00	.00
11-32-10-51330	INS DEDUCTIBLE REIMBURSEMENT	.00	.00	.00	.00
11-32-10-51340	ST DEPT LIFE INSURANCE	1,266.94	1,186.00	80.94-	106.82
11-32-10-51345	ST DEPT HEALTH INSURANCE	134,164.97	139,115.00	4,950.03	96.44
11-32-10-51350	ST DEPT DENTAL INSURANCE	8,758.66	8,160.00	598.66-	107.34
11-32-10-51355	ST DEPT VISION INSURANCE	290.24	356.00	65.76	81.53
11-32-10-51360	ST DEPT RETIREMENT FUND	27,698.01	28,170.00	471.99	98.32
11-32-10-51370	ST DEPT DISABILITY INS	2,169.14	1,975.00	194.14-	109.83
11-32-10-51380	ST DEPT UNIFORM ALLOW	7,969.32	8,400.00	430.68	94.87
11-32-10-51520	ST DEPT SOCIAL SECURITY	33,151.40	35,370.00	2,218.60	93.73
11-32-10-52050	DRUG AND MEDICAL TESTING	1,247.00	1,000.00	247.00-	124.70

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
11-32-10-52210	ST DEPT TELEPHONE EXPENSE	4,278.76	4,500.00	221.24	95.08
11-32-10-52220	ST DEPT BLDG ELECTRICITY	8,866.16	11,000.00	2,133.84	80.60
11-32-10-52240	ST DEPT BLDG GAS HEAT	6,247.04	11,000.00	4,752.96	56.79
11-32-10-52260	ST DEPT BLDG-WATER & SEWER	852.35	1,500.00	647.65	56.82
11-32-10-52400	ST DEPT BUILDING REPAIRS	43.35	2,500.00	2,456.65	1.73
11-32-10-52500	ST DEPT EQUIPMENT REPAIRS	20,567.65	55,800.00	35,232.35	36.86
11-32-10-52620	ST DEPT COMM SYSTEM MAINT FEES	693.90	2,500.00	1,806.10	27.76
11-32-10-52700	SIDEWALK REPAIRS	2,500.00	2,500.00	.00	100.00
11-32-10-53300	MILEAGE/TRAVEL	.00	500.00	500.00	.00
11-32-10-53310	MEALS/LODGING	.00	750.00	750.00	.00
11-32-10-53320	CONFERENCES/DUES	.00	1,500.00	1,500.00	.00
11-32-10-53400	OPERATING SUPPLIES-STREET DEPT	3,957.95	14,800.00	10,842.05	26.74
11-32-10-53410	VEHICLE-FUEL & OIL	50,428.00	55,000.00	4,572.00	91.69
11-32-10-53420	MOSQUITO CONTROL	4,592.34	5,500.00	907.66	83.50
11-32-10-53440	WEED CUTTING	.00	2,000.00	2,000.00	.00
11-32-10-53450	SAFETY GRANT EXPENDITURES	1,873.89	.00	1,873.89-	.00
11-32-10-53500	BLDG MAINT SUPPLIES-STR DEPT	2,649.23	2,300.00	349.23-	115.18
11-32-10-53510	VEHICLE/EQUIPMENT MAINTENANCE	38,625.26	28,000.00	10,625.26-	137.95
11-32-10-53600	ST DEPT BLDG MAINT SERV COSTS	4,542.63	4,500.00	42.63-	100.95
11-32-10-53700	ROAD MAINTENANCE SUPPLIES	18,579.81	39,500.00	20,920.19	47.04
11-32-10-53750	STREET CRACK FILLING	7.98	.00	7.98-	.00
11-32-10-53900	FIRST AID AND SAFETY SUPPLIES	4,799.86	2,500.00	2,299.86-	191.99
11-32-10-53990	ST DEPT MISCELLANEOUS EXP	2,444.50	3,000.00	555.50	81.48
11-32-10-55000	COVID-19 EXPENDITURES	.00	.00	.00	.00
11-32-10-57360	DONATION PURCHASES	.00	.00	.00	.00
Total STREET DEPARTMENT:		831,246.76	937,179.00	105,932.24	88.70
SNOW AND ICE					
11-32-12-46310	SNOW & ICE CONTROL	21,333.34	5,000.00	16,333.34-	426.67
Total SNOW AND ICE:		21,333.34	5,000.00	16,333.34-	426.67
SNOW AND ICE					
11-32-12-51200	SNOW & ICE CONTROL WAGES	33,873.43	38,330.00	4,456.57	88.37
11-32-12-51250	SNOW & ICE CONTROL OVERTIME	24,609.29	27,771.00	3,161.71	88.62
11-32-12-51340	SNOW & ICE LIFE INSURANCE	114.95	113.00	1.95-	101.73
11-32-12-51345	SNOW & ICE HEALTH INSURANCE	11,494.01	12,885.00	1,390.99	89.20
11-32-12-51350	SNOW & ICE DENTAL INSURANCE	901.86	864.00	37.86-	104.38
11-32-12-51355	SNOW & ICE VISION INSURANCE	27.47	33.00	5.53	83.24
11-32-12-51360	SNOW & ICE RETIREMENT FUND	3,947.55	4,465.00	517.45	88.41
11-32-12-51370	SNOW & ICE DISABILITY INS	.00	127.00	127.00	.00
11-32-12-51520	SNOW & ICE SOCIAL SECURITY	4,337.90	5,060.00	722.10	85.73
11-32-12-52200	CONTRACT HAULING SERVICES	5,175.00	27,000.00	21,825.00	19.17
11-32-12-52500	SNOW & ICE CONTROL-REPAIRS	6,596.69	4,500.00	2,096.69-	146.59
11-32-12-53100	SNOW & ICE OFFICE SUPPLIES	.00	.00	.00	.00
11-32-12-53400	OPERATING SUPPLIES-SNOW & ICE	58,813.35	85,500.00	26,686.65	68.79
11-32-12-53440	SNOW REMOVAL EXPENSES	21,625.00	5,000.00	16,625.00-	432.50
11-32-12-53510	EQUIP MAINT SUPPL-SNOW & ICE	2,474.45	7,000.00	4,525.55	35.35
Total SNOW AND ICE:		173,990.95	218,648.00	44,657.05	79.58
TREE AND BRUSH					
11-32-13-46440	BRUSH PICKUP CHARGES	.00	500.00	500.00	.00
11-32-13-46810	SALE OF TREES	.00	.00	.00	.00
11-32-13-48510	DONATIONS TO TREE PROGRAM	1,155.00	1,000.00	155.00-	115.50

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total TREE AND BRUSH:		1,155.00	1,500.00	345.00	77.00
TREE AND BRUSH					
11-32-13-51200	TREE & BRUSH WAGES	97,044.92	92,800.00	4,244.92-	104.57
11-32-13-51250	TREE & BRUSH OVERTIME	827.42	1,000.00	172.58	82.74
11-32-13-51340	TREE & BRUSH LIFE INSURANCE	255.42	327.00	71.58	78.11
11-32-13-51345	TREE & BRUSH HEALTH INSURANCE	40,359.29	42,430.00	2,070.71	95.12
11-32-13-51350	TREE & BRUSH DENTAL INSURANCE	2,241.81	1,635.00	606.81-	137.11
11-32-13-51355	TREE & BRUSH VISION INSURANCE	104.54	95.00	9.54-	110.04
11-32-13-51360	TREE & BRUSH RETIREMENT FUND	6,606.37	6,335.00	271.37-	104.28
11-32-13-51370	TREE & BRUSH DISABILITY INS	212.64	329.00	116.36	64.63
11-32-13-51520	TREE & BRUSH SOC SEC	7,234.38	7,180.00	54.38-	100.76
11-32-13-52200	FORESTRY SERVICES	65.98	3,000.00	2,934.02	2.20
11-32-13-53440	BRUSH PICKUP EXPENSES	.00	300.00	300.00	.00
11-32-13-53460	PURCHASE OF TREES	14,666.00	10,000.00	4,666.00-	146.66
11-32-13-54100	TRAINING & SEMINARS	252.72	1,750.00	1,497.28	14.44
11-32-13-54200	TREE & BRUSH-REPAIR	4,638.41	2,000.00	2,638.41-	231.92
11-32-13-54300	TREE & BRUSH OPER SUPPLIES	5,789.76	8,000.00	2,210.24	72.37
11-32-13-54400	MISC TREE BOARD EXPENSES	.00	.00	.00	.00
11-32-13-56810	MEMORIAL TREE PURCHASES	220.00	.00	220.00-	.00
Total TREE AND BRUSH:		180,519.66	177,181.00	3,338.66-	101.88
COMPOST OPERATIONS					
11-32-14-51200	COMPOSTING ST DEPT WAGES	25,536.79	40,382.00	14,845.21	63.24
11-32-14-51250	COMPOSTING OVERTIME	332.05	440.00	107.95	75.47
11-32-14-51340	COMPOSTING LIFE INS	44.12	150.00	105.88	29.41
11-32-14-51345	COMPOSTING HEALTH INSURANCE	7,665.95	13,495.00	5,829.05	56.81
11-32-14-51350	COMPOSTING DENTAL INSURANCE	506.74	1,149.00	642.26	44.10
11-32-14-51355	COMPOSTING VISION INSURANCE	7.46	44.00	36.54	16.95
11-32-14-51360	COMPOSTING RETIREMENT FUND	1,746.15	2,755.00	1,008.85	63.38
11-32-14-51370	COMPOSTING DISABILITY INS	.00	169.00	169.00	.00
11-32-14-51520	COMPOSTING SOCIAL SECURITY	1,900.94	3,125.00	1,224.06	60.83
11-32-14-52200	COMPOSTING SERVICES	.00	14,000.00	14,000.00	.00
11-32-14-54300	COMPOSTING OPERATING SUPPLIES	6,730.65	2,300.00	4,430.65-	292.64
Total COMPOST OPERATIONS:		44,470.85	78,009.00	33,538.15	57.01
STORM SEWER					
11-32-15-51200	STORM SEWER WAGES	6,997.12	2,941.00	4,056.12-	237.92
11-32-15-51230	STORM SEWER WAGES DIG HOT	4,016.01	5,000.00	983.99	80.32
11-32-15-51250	STORM SEWER OVERTIME	.00	10.00	10.00	.00
11-32-15-51340	STORM SEWER LIFE INS	14.99	11.00	3.99-	136.27
11-32-15-51345	STORM SEWER HEALTH INSURANCE	1,144.44	990.00	154.44-	115.60
11-32-15-51350	STORM SEWER DENTAL INSURANCE	140.72	84.00	56.72-	167.52
11-32-15-51355	STORM SEWER VISION INSURANCE	.43	3.00	2.57	14.33
11-32-15-51360	STORM SEWER RETIREMENT	743.39	540.00	203.39-	137.66
11-32-15-51370	STORM SEWER DISABILITY INS	.00	12.00	12.00	.00
11-32-15-51520	STORM SEWER SOC SEC	813.15	610.00	203.15-	133.30
11-32-15-54500	STORM SEWER MAINTENANCE	13,409.98	11,200.00	2,209.98-	119.73
11-32-15-54600	STORM SEWER DIGGERS HOTLINE	1,054.93	2,250.00	1,195.07	46.89
11-32-15-54700	REPAVING MAINTENANCE COSTS	.00	.00	.00	.00
Total STORM SEWER:		28,335.16	23,651.00	4,684.16-	119.81

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total STREET DEPARTMENT:		1,288,485.08	1,446,668.00	158,182.92	89.07
TRAFFIC CONTROL					
TRAFFIC CONTROL					
11-34-10-46390	CAR TOWING REIMBURSEMENTS	545.00	2,000.00	1,455.00	27.25
Total TRAFFIC CONTROL:		545.00	2,000.00	1,455.00	27.25
TRAFFIC CONTROL					
11-34-10-51200	TRAFFIC CONTROL WAGES	561.12	2,050.00	1,488.88	27.37
11-34-10-51250	TRAFFIC CONTROL OVERTIME	96.19	380.00	283.81	25.31
11-34-10-51340	TRAFFIC CONTROL LIFE INS	1.17	12.00	10.83	9.75
11-34-10-51345	TRAFFIC CONTROL HEALTH INSUR	.00	685.00	685.00	.00
11-34-10-51350	TRAFFIC CONTROL DENTAL INSUR	16.35	58.00	41.65	28.19
11-34-10-51355	TRAFFIC CONTROL VISION INS	.00	2.00	2.00	.00
11-34-10-51360	TRAFFIC CONTROL RETIREMENT	44.36	165.00	120.64	26.88
11-34-10-51370	TRAFFIC CONTROL DISABILITY INS	.00	9.00	9.00	.00
11-34-10-51520	TRAFFIC CONTROL SOCIAL SEC	50.27	190.00	139.73	26.46
11-34-10-52220	ELECTRICITY-FLASHERS	4,129.82	5,000.00	870.18	82.60
11-34-10-52230	STREET LIGHTS ELECTRICITY	93,146.61	105,000.00	11,853.39	88.71
11-34-10-52600	REPAIRS-TRAFFIC SIGNALS,ETC	4,590.46	5,500.00	909.54	83.46
11-34-10-52610	STREET LIGHTS REPAIRS	13,139.32	5,000.00	8,139.32-	262.79
11-34-10-52900	CAR TOWING	2,532.18	3,000.00	467.82	84.41
11-34-10-53700	MARKING PAINT	9,082.61	13,000.00	3,917.39	69.87
11-34-10-53740	STREET IDENTIFICATION SIGNS	338.72	2,000.00	1,661.28	16.94
11-34-10-53750	TRAFFIC CONTROL STREET SIGNS	7,719.14	5,000.00	2,719.14-	154.38
11-34-10-53940	STREET DECORATIONS	2,274.88	2,500.00	225.12	91.00
Total TRAFFIC CONTROL:		137,723.20	149,551.00	11,827.80	92.09
Total TRAFFIC CONTROL:		138,268.20	151,551.00	13,282.80	91.24
SANITATION AND RECYCLING					
SANITATION AND RECYCLING					
11-36-00-52940	SOLID WASTE-RESIDENTIAL	371,647.95	375,459.00	3,811.05	98.98
11-36-00-52950	SOLID WASTE-CONDOMINIUMS	.00	.00	.00	.00
11-36-00-52960	SOLID WASTE-STREET DEPT	12,580.65	12,500.00	80.65-	100.65
11-36-00-52970	SOLID WASTE-RECYCLING	203,959.20	205,884.00	1,924.80	99.07
Total SANITATION AND RECYCLING:		588,187.80	593,843.00	5,655.20	99.05
Total SANITATION AND RECYCLING:		588,187.80	593,843.00	5,655.20	99.05
MUSEUM					
MUSEUM					
11-51-10-52220	MUSEUM-ELECTRICITY	8,943.83	11,000.00	2,056.17	81.31
11-51-10-52240	MUSEUM-GAS HEAT	3,564.90	4,000.00	435.10	89.12
11-51-10-52260	MUSEUM-WATER & SEWER EXP	1,280.15	2,000.00	719.85	64.01
11-51-10-52400	MUSEUM-MAINTENANCE & REPAIRS	3,190.75	5,000.00	1,809.25	63.82
11-51-10-57350	MUSEUM-OPERATIONS SUBSIDY	13,000.00	13,000.00	.00	100.00
Total MUSEUM:		29,979.63	35,000.00	5,020.37	85.66
Total MUSEUM:		29,979.63	35,000.00	5,020.37	85.66

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
PARKS					
PARKS					
11-52-00-46740	PARK APPLICATION FEE	.00	650.00	650.00	.00
11-52-00-46750	PARK USE FEES	4,025.00	7,000.00	2,975.00	57.50
11-52-00-48500	PARK DONATIONS	9,424.68	.00	9,424.68-	.00
11-52-00-48600	PARK FUND GRANTS	8,859.00	.00	8,859.00-	.00
11-52-00-48910	PARK FUND COLLECTIONS	6,342.38	.00	6,342.38-	.00
Total PARKS:		28,651.06	7,650.00	21,001.06-	374.52
PARKS					
11-52-00-51100	PARKS/REC DIRECTOR	.00	.00	.00	.00
11-52-00-51200	PARKS WAGES	72,285.76	74,523.00	2,237.24	97.00
11-52-00-51250	PARKS OVERTIME WAGES	10,021.94	6,850.00	3,171.94-	146.31
11-52-00-51340	PARKS LIFE INSURANCE	209.92	276.00	66.08	76.06
11-52-00-51345	PARKS HEALTH INSURANCE	20,237.11	24,910.00	4,672.89	81.24
11-52-00-51350	PARKS DENTAL INSURANCE	1,683.59	1,825.00	141.41	92.25
11-52-00-51355	PARKS VISION INSURANCE	45.59	75.00	29.41	60.79
11-52-00-51360	PARKS RETIREMENT FUND	5,486.28	5,495.00	8.72	99.84
11-52-00-51370	PARKS DISABILITY INS	.00	255.00	255.00	.00
11-52-00-51520	PARKS SOCIAL SECURITY	6,112.68	6,225.00	112.32	98.20
11-52-00-52220	PARKS ELECTRICITY	6,722.10	10,000.00	3,277.90	67.22
11-52-00-52260	PARKS WATER & SEWER EXP	4,413.78	8,000.00	3,586.22	55.17
11-52-00-52270	FOUNTAINS/STATUES-WATER/SEWER	2,798.62	1,000.00	1,798.62-	279.86
11-52-00-52410	BLDG MAINT&REPAIR-PARKS	4,699.67	2,000.00	2,699.67-	234.98
11-52-00-52500	EQUIPMENT REPAIR SERVICES	3,834.10	6,000.00	2,165.90	63.90
11-52-00-53400	PARKS OPERATING SUPPLIES	358.24	2,200.00	1,841.76	16.28
11-52-00-53500	BLDG MAINT SUPPLIES-PARKS	20,884.85	23,000.00	2,115.15	90.80
11-52-00-53520	GROUND MAINT SUPPLIES	18,452.97	12,500.00	5,952.97-	147.62
11-52-00-53620	GROUND MAINT FERTILIZER/WEED CONTR	6,030.57	7,000.00	969.43	86.15
11-52-00-53990	PARKS MISCELLANEOUS EXPENSES	566.34	3,000.00	2,433.66	18.88
11-52-00-57360	PARK DONATION PURCHASES	11,174.34	.00	11,174.34-	.00
11-52-00-58400	4 SEASON NATURE PRESERVE	.00	500.00	500.00	.00
11-52-00-59220	DUNN FIELD ELECTRIC	1,473.01	2,000.00	526.99	73.65
11-52-00-59500	BLDG MAINT SUPPLIES-RECREATION	430.96	.00	430.96-	.00
11-52-00-59510	EQUIP MAINT SUPPL-RECREATION	2,453.76	4,000.00	1,546.24	61.34
Total PARKS:		200,376.18	201,634.00	1,257.82	99.38
VETERANS PARK					
11-52-01-51200	VETS PARKS WAGES	40,583.07	37,416.00	3,167.07-	108.46
11-52-01-51250	VETS PARKS OVERTIME	3,102.81	2,080.00	1,022.81-	149.17
11-52-01-51340	VETS PARK LIFE INSURANCE	225.46	139.00	86.46-	162.20
11-52-01-51345	VETS PARK HEALTH INSURANCE	14,820.75	12,510.00	2,310.75-	118.47
11-52-01-51350	VETS PARK DENTAL INSURANCE	1,077.49	920.00	157.49-	117.12
11-52-01-51355	VETS PARK VISION INSURANCE	55.48	50.00	5.48-	110.96
11-52-01-51360	VETS PARKS RETIREMENT FUND	2,948.79	2,670.00	278.79-	110.44
11-52-01-51370	VETS PARKS DISABILITY INS	190.36	155.00	35.36-	122.81
11-52-01-51520	VETS PARKS SOCIAL SECURITY	3,222.46	3,025.00	197.46-	106.53
11-52-01-52220	VETS PARKS ELECTRICITY	6,529.80	8,500.00	1,970.20	76.82
11-52-01-52240	VETS PARK GAS HEAT	635.65	1,000.00	364.35	63.57
11-52-01-52260	VETS PARK WATER & SEWER	1,839.16	2,000.00	160.84	91.96
11-52-01-53400	VETS PARK OPERATING SUPPLIES	4,010.09	6,500.00	2,489.91	61.69
11-52-01-53500	BLDG MAINT & REPAIR	674.27	1,500.00	825.73	44.95
11-52-01-59520	GROUND MAINTENANCE SUPPLIES	3,529.42	6,000.00	2,470.58	58.82

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total VETERANS PARK:		83,445.06	84,465.00	1,019.94	98.79
Total PARKS:		312,472.30	293,749.00	18,723.30-	106.37
PLAN COMMISSION					
PLAN COMMISSION					
11-69-30-51100	PLAN COMMISSION SALARIES	.00	.00	.00	.00
11-69-30-51900	PLAN COMMISSION MEETINGS	.00	.00	.00	.00
11-69-30-52120	OUTSIDE PROFESSIONAL PLANNING	8,776.00	15,000.00	6,224.00	58.51
11-69-30-52130	IMPACT FEES STUDY	.00	.00	.00	.00
11-69-30-52150	SMART GROWTH SERVICES	.00	.00	.00	.00
11-69-30-52160	COMPREHENSIVE PLAN	330.00	.00	330.00-	.00
11-69-30-52165	PARK PLAN	14,850.00	25,000.00	10,150.00	59.40
11-69-30-52170	ECONOMIC DEVELOPMENT	.00	.00	.00	.00
11-69-30-52180	ZONING CODES	13,463.75	15,356.00	1,892.25	87.68
11-69-30-53100	PLAN COMMISSION OFFICE SUPPL	.00	.00	.00	.00
11-69-30-53140	OFFICAL PUBLICATION & NOTICES	.00	.00	.00	.00
11-69-30-53320	PLAN COMMISSION CONF & SCHOOL	7,677.00	9,800.00	2,123.00	78.34
11-69-30-53990	PLAN COMMISSION MISC EXP	.00	.00	.00	.00
Total PLAN COMMISSION:		45,096.75	65,156.00	20,059.25	69.21
Total PLAN COMMISSION:		45,096.75	65,156.00	20,059.25	69.21
MISCELLANEOUS					
MISCELLANEOUS					
11-70-00-47210	HISTORIC PRESERVATION DONATION	75.00	.00	75.00-	.00
11-70-00-47230	HISTORIC PLAQUE REIMBURSEMENT	.00	.00	.00	.00
11-70-00-47300	AVIAN DONATIONS	347.00	1,330.00	983.00	26.09
Total MISCELLANEOUS:		422.00	1,330.00	908.00	31.73
MISCELLANEOUS					
11-70-00-55300	RECREATION PROGRAMS AND EVEN	.00	.00	.00	.00
11-70-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	.00	.00	.00	.00
11-70-00-57200	HISTORIC PRESERVATION	3,122.25	4,500.00	1,377.75	69.38
11-70-00-57210	EXP FROM HIST PRES DONATIONS	.00	.00	.00	.00
11-70-00-57230	HISTORIC PLAQUE PURCHASES	3,068.43	2,000.00	1,068.43-	153.42
11-70-00-57500	CEMETERY-OPERATING CONTRIB	.00	.00	.00	.00
11-70-00-57600	YMCA-YOUTH ATHLETIC PROGRAM	55,080.00	55,080.00	.00	100.00
11-70-00-57700	LAKE GENEVA CVB ASSISTANCE	.00	.00	.00	.00
11-70-00-57800	AVIAN COMMITTEE EXPENSES	3,038.83	3,025.00	13.83-	100.46
11-70-00-57810	AVIAN COMMITTEE DONATION EXP	.00	.00	.00	.00
Total MISCELLANEOUS:		64,309.51	64,605.00	295.49	99.54
Total MISCELLANEOUS:		64,731.51	65,935.00	1,203.49	98.17
GENERAL FUND Revenue Total:		9,423,664.15	10,828,767.00	1,405,102.85	87.02
GENERAL FUND Expenditure Total:		10,248,230.38	10,828,767.00	580,536.62	94.64
Net Total GENERAL FUND:		824,566.23-	.00	824,566.23	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
DEBT SERVICE					
DEBT SERVICE					
DEBT SERVICE					
20-81-00-41110	PROPERTY TAX LEVY	1,063,693.00	1,063,693.00	.00	100.00
20-81-00-48110	INTEREST INCOME	154.58	.00	154.58-	.00
20-81-00-49000	PROCEEDS FROM BONDS	.00	.00	.00	.00
20-81-00-49050	PREMIUM ON DEBT ISSUANCE	313,271.25	.00	313,271.25-	.00
20-81-00-49100	APPLIED PRIOR YR APPROPRIATION	.00	.00	.00	.00
20-81-00-49400	TRANSFER IN FROM GENERAL FUND	.00	.00	.00	.00
20-81-00-49600	TRANSFER IN FROM TOURISM FUND	.00	.00	.00	.00
Total DEBT SERVICE:		1,377,118.83	1,063,693.00	313,425.83-	129.47
DEBT SERVICE					
20-81-00-52160	PROFESSIONAL SERVICES	.00	.00	.00	.00
20-81-00-56130	2003 REF GO BONDS-PRINCIPAL	.00	.00	.00	.00
20-81-00-56150	2006 REF GO BONDS-PRINCIPAL	.00	.00	.00	.00
20-81-00-56240	2011 PROM NOTE-PRINCIPAL	585,000.00	585,000.00	.00	100.00
20-81-00-56250	2011 SHARED SAVINGS-PRINCIPAL	.00	.00	.00	.00
20-81-00-56260	2014 PROM NOTE-PRINCIPAL	370,000.00	370,000.00	.00	100.00
20-81-00-56270	2017 GO LOAN-PRINCIPAL	.00	.00	.00	.00
20-81-00-56280	2021 GO LOAN 2021A-PRINCIPAL	.00	.00	.00	.00
20-81-00-56290	2021 GO LOAN 2021B-PRINCIPAL	.00	.00	.00	.00
20-81-00-56530	2003 REF GO BONDS-INTEREST	.00	.00	.00	.00
20-81-00-56550	2006 REF GO BONDS-INTEREST	.00	.00	.00	.00
20-81-00-56560	2011 PROM NOTE-INTEREST	8,153.75	7,898.00	255.75-	103.24
20-81-00-56570	2014 PROM NOTE-INTEREST	19,000.00	19,000.00	.00	100.00
20-81-00-56580	2017 GO LOAN-INTEREST	81,795.00	81,795.00	.00	100.00
20-81-00-56590	2021 GO LOAN 2021A-INTEREST	.00	.00	.00	.00
20-81-00-56600	2021 GO LOAN 2021B-INTEREST	.00	.00	.00	.00
20-81-00-56640	2011 SHARED SAVINGS-INTEREST	.00	.00	.00	.00
20-81-00-59500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00
Total DEBT SERVICE:		1,063,948.75	1,063,693.00	255.75-	100.02
Total DEBT SERVICE:		2,441,067.58	2,127,386.00	313,681.58-	114.74
DEBT SERVICE Revenue Total:		1,377,118.83	1,063,693.00	313,425.83-	129.47
DEBT SERVICE Expenditure Total:		1,063,948.75	1,063,693.00	255.75-	100.02
Net Total DEBT SERVICE:		313,170.08	.00	313,170.08-	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
LAKEFRONT OPERATIONS					
LAKEFRONT OPERATIONS					
LAKEFRONT OPERATIONS					
40-00-00-48110	INTEREST INCOME	728.24	2,000.00	1,271.76	36.41
40-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	.00	.00
Total LAKEFRONT OPERATIONS:		728.24	2,000.00	1,271.76	36.41
Total LAKEFRONT OPERATIONS:		728.24	2,000.00	1,271.76	36.41
BUOYS AND BOAT STALLS					
BUOYS AND BOAT STALLS					
40-52-10-46750	BUOY/BOAT STALL WAITING LIST	2,400.00	1,200.00	1,200.00-	200.00
40-52-10-46755	KAYAK WAITING LIST	105.00	200.00	95.00	52.50
40-52-10-46760	BUOY/STALL LATE FEES	541.47	600.00	58.53	90.25
40-52-10-46770	BUOY & SLIP LEASES-CITY	194,759.35	200,743.00	5,983.65	97.02
40-52-10-46780	KAYAK RENTAL	7,017.94	7,378.00	360.06	95.12
40-52-10-47250	DONATIONS - LAKEFRONT	.00	.00	.00	.00
Total BUOYS AND BOAT STALLS:		204,823.76	210,121.00	5,297.24	97.48
BUOYS AND BOAT STALLS					
40-52-10-51100	HARBORMASTER SALARY	23,672.59	25,000.00	1,327.41	94.69
40-52-10-51105	HARBORMASTER OT	.00	.00	.00	.00
40-52-10-51200	PIERS WAGES	.00	.00	.00	.00
40-52-10-51340	HARBOR LIFE INSURANCE	.00	160.00	160.00	.00
40-52-10-51345	HARBOR HEALTH INSURANCE	.00	.00	.00	.00
40-52-10-51355	HARBOR VISION INSURANCE	.00	.00	.00	.00
40-52-10-51360	HARBOR RETIREMENT EXP	.00	1,690.00	1,690.00	.00
40-52-10-51520	HARBOR SOCIAL SECURITY	1,810.97	1,915.00	104.03	94.57
40-52-10-52110	PIER MAINTENANCE CONTRACT	45,059.00	44,664.00	395.00-	100.88
40-52-10-52640	BUOYS & BOAT STALLS-REPAIRS	33,691.85	40,000.00	6,308.15	84.23
40-52-10-53140	LIABILITY & PROPERTY INSURANCE	1,377.48	1,840.00	462.52	74.86
40-52-10-53510	EQUIP MAINT SUPP-BUOYS,STALLS	353.60	2,000.00	1,646.40	17.68
40-52-10-53980	WEST PIER REPLACEMENT FUND	.00	25,000.00	25,000.00	.00
40-52-10-53990	BUOY/STALL MISC. EXPENSES	157.06	500.00	342.94	31.41
40-52-10-58000	PIER/SLIPS OUTLAY	.00	.00	.00	.00
Total BUOYS AND BOAT STALLS:		106,122.55	142,769.00	36,646.45	74.33
BOAT LAUNCH					
40-52-11-46000	LAUNCH RAMP OVERAGE/SHORTAGE	10.50	.00	10.50-	.00
40-52-11-46750	LAUNCH PASS FEES	8,409.60	7,500.00	909.60-	112.13
40-52-11-46760	BOAT LAUNCH RAMP INCOME	26,427.56	32,000.00	5,572.44	82.59
Total BOAT LAUNCH:		34,847.66	39,500.00	4,652.34	88.22
BOAT LAUNCH					
40-52-11-51200	LAUNCH RAMP WAGES	17,635.98	15,000.00	2,635.98-	117.57
40-52-11-51520	LAUNCH RAMP SOC SEC	1,349.13	1,150.00	199.13-	117.32
40-52-11-52520	LAUNCH RAMP REPAIRS	844.14	750.00	94.14-	112.55
40-52-11-53520	LAUNCH RAMP MAINT SUPPLIES	1,359.00	1,100.00	259.00-	123.55
40-52-11-53620	LAUNCH RAMP MAINT SERVICE COS	.00	.00	.00	.00
40-52-11-53990	LAUNCH RAMP MISCELLANEOUS	130.80	500.00	369.20	26.16
40-52-11-58100	LAUNCH RAMP OUTLAY	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total BOAT LAUNCH:		21,319.05	18,500.00	2,819.05-	115.24
Total BUOYS AND BOAT STALLS:		367,113.02	410,890.00	43,776.98	89.35
BEACH					
BEACH					
40-54-10-43660	DNR LAKE PATROL GRANT	31,533.73	25,000.00	6,533.73-	126.13
40-54-10-46100	MISC BEACH REVENUE	.00	400.00	400.00	.00
40-54-10-46730	BEACH REVENUE	489,361.37	385,000.00	104,361.37-	127.11
40-54-10-46735	BEACH REVENUE-VIPLY	21,217.07	.00	21,217.07-	.00
40-54-10-46740	BEACH PASS RESIDENTS	16,824.86	21,000.00	4,175.14	80.12
40-54-10-46750	BEACH PASS - SEASONAL	1,061.62	500.00	561.62-	212.32
Total BEACH:		559,998.65	431,900.00	128,098.65-	129.66
BEACH					
40-54-10-51200	BEACH MTCE WAGES	3,459.44	4,614.00	1,154.56	74.98
40-54-10-51250	BEACH MTCE OVERTIME WAGES	2,397.14	2,480.00	82.86	96.66
40-54-10-51260	BEACH SEASONAL WAGES	52,152.52	55,000.00	2,847.48	94.82
40-54-10-51340	BEACH MTCE LIFE INS	15.57	17.00	1.43	91.59
40-54-10-51345	BEACH MTCE HEALTH INSURANCE	2,851.71	1,540.00	1,311.71-	185.18
40-54-10-51350	BEACH MTCE DENTAL INSURANCE	174.70	131.00	43.70-	133.36
40-54-10-51355	BEACH MTCE VISION INSURANCE	5.35	5.00	.35-	107.00
40-54-10-51360	BEACH MTCE RETIREMENT FUND	395.29	480.00	84.71	82.35
40-54-10-51370	BEACH MTCE DISABILITY INS	.00	19.00	19.00	.00
40-54-10-51520	BEACH SOCIAL SECURITY	4,416.02	4,750.00	333.98	92.97
40-54-10-52210	BEACH TELEPHONE	1,040.52	700.00	340.52-	148.65
40-54-10-52220	BEACH ELECTRIC	4,250.28	5,000.00	749.72	85.01
40-54-10-52640	LAKE SPRAYING	2,300.00	5,000.00	2,700.00	46.00
40-54-10-53100	BEACH OFFICE SUPPLIES	2,163.80	4,500.00	2,336.20	48.08
40-54-10-53130	WORKER'S COMPENSATION INS	2,642.73	3,525.00	882.27	74.97
40-54-10-53140	LIABILITY & PROPERTY INSURANCE	6,832.59	9,060.00	2,227.41	75.41
40-54-10-53400	CALE OPERATING AND CC EXP	20,532.23	22,000.00	1,467.77	93.33
40-54-10-53520	BEACH MAINTENANCE SUPPLIES	5,617.03	5,000.00	617.03-	112.34
40-54-10-53620	BEACH MAINTENANCE SERVICE COS	1,931.59	1,500.00	431.59-	128.77
40-54-10-53720	BEACH DREDGING	.00	.00	.00	.00
40-54-10-53990	BEACH MISCELLANEOUS	3,651.35	2,500.00	1,151.35-	146.05
40-54-10-57200	WATER SAFETY PATROL	36,750.00	36,750.00	.00	100.00
40-54-10-57210	GLAKE LAW ENFORCEMENT AGENCY	60,170.73	45,000.00	15,170.73-	133.71
40-54-10-57250	LAKE PRESERVATION	.00	.00	.00	.00
40-54-10-57300	GLAKE ENVIRONMENTAL AGENCY	25,000.00	25,000.00	.00	100.00
40-54-10-57350	GENEVA LAKE LEVEL CORP	4,320.00	4,320.00	.00	100.00
40-54-10-57400	LAKE USE COMMISSION	.00	.00	.00	.00
40-54-10-57800	VENETIAN FESTIVAL FIREWORKS	10,000.00	10,000.00	.00	100.00
40-54-10-58000	OUTLAY - BEACH EQUIPMENT	3,558.00	.00	3,558.00-	.00
40-54-10-58100	OUTLAY-BLDG & GROUNDS	.00	.00	.00	.00
Total BEACH:		256,628.59	248,891.00	7,737.59-	103.11
Total BEACH:		816,627.24	680,791.00	135,836.24-	119.95
UPPER RIVIERA					
UPPER RIVIERA					
40-55-10-46390	ONLINE CONVENIENCE FEES	.00	.00	.00	.00
40-55-10-46740	UPPER RIVIERA REVENUE	167,764.84	129,600.00	38,164.84-	129.45

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
40-55-10-46750	UPPER RIVIERA CATERING REV	34,120.54	20,000.00	14,120.54-	170.60
40-55-10-46760	UPPER RIVIERA MISC REVENUE	3,100.00	500.00	2,600.00-	620.00
Total UPPER RIVIERA:		204,985.38	150,100.00	54,885.38-	136.57
UPPER RIVIERA					
40-55-10-51200	RIVIERA MTCE WAGES	52,189.27	49,690.00	2,499.27-	105.03
40-55-10-51250	RIVIERA MTCE OVERTIME	12,889.60	8,900.00	3,989.60-	144.83
40-55-10-51260	RIVIERA SECURITY WAGES	15,436.19	15,000.00	436.19-	102.91
40-55-10-51270	RIVIERA EVENT STAFF WAGES	.00	.00	.00	.00
40-55-10-51340	RIVIERA MTCE LIFE INSURANCE	85.21	59.00	26.21-	144.42
40-55-10-51345	RIVIERA MTCE HEALTH INSURANCE	22,754.80	21,130.00	1,624.80-	107.69
40-55-10-51350	RIVIERA MTCE DENTAL INSURANCE	1,555.56	1,320.00	235.56-	117.85
40-55-10-51355	RIVIERA MTCE VISION INSURANCE	5.46	.00	5.46-	.00
40-55-10-51360	RIVIERA MTCE RETIREMENT FUND	4,380.37	3,955.00	425.37-	110.76
40-55-10-51370	RIVIERA MTCE DISABILITY INS	174.52	170.00	4.52-	102.66
40-55-10-51520	RIVIERA SOCIAL SECURITY	5,641.03	5,630.00	11.03-	100.20
40-55-10-52160	PROF SERVICES - SOFTWARE	.00	.00	.00	.00
40-55-10-52210	TELEPHONE EXPENSE	1,291.37	1,425.00	133.63	90.62
40-55-10-52240	UPPER RIVIERA GAS HEAT	4,958.48	5,500.00	541.52	90.15
40-55-10-52260	UPPER RIV WATER & SEWER BILLS	673.01	3,100.00	2,426.99	21.71
40-55-10-52400	UPPER RIVIERA REPAIRS	867.85	3,100.00	2,232.15	28.00
40-55-10-52410	DAMAGES-UPPER RIVIERA RENTALS	.00	.00	.00	.00
40-55-10-53100	UPPER RIVIERA BROCHURES	.00	.00	.00	.00
40-55-10-53120	POSTAGE EXPENSE	.00	200.00	200.00	.00
40-55-10-53160	PUBLICATIONS & PROMOTIONS	3,735.65	5,000.00	1,264.35	74.71
40-55-10-53500	BLDG MAINT SUPPLIES-UPPER RIV	2,470.89	4,000.00	1,529.11	61.77
40-55-10-53600	UPPER RIVIERA MAINTENANCE	2,510.78	6,000.00	3,489.22	41.85
Total UPPER RIVIERA:		131,620.04	134,179.00	2,558.96	98.09
LOWER RIVIERA CONCOURSE					
40-55-20-46790	RIVIERA CONCOURSE ELECTRIC	3,009.76	10,300.00	7,290.24	29.22
40-55-20-46900	RIVIERA ATM REVENUE	.00	.00	.00	.00
40-55-20-48200	RIVIERA CONCOURSE LEASES	68,764.59	108,522.00	39,757.41	63.36
40-55-20-48230	RIVIERA PROMOTIONAL REVENUE	2,843.64	.00	2,843.64-	.00
40-55-20-48250	DONATIONS-FOUNTAIN	1,455.47	1,350.00	105.47-	107.81
Total LOWER RIVIERA CONCOURSE:		76,073.46	120,172.00	44,098.54	63.30
LOWER RIVIERA CONCOURSE					
40-55-20-51200	LAKEFRONT SECURITY PD WAGES	19,798.47	18,295.00	1,503.47-	108.22
40-55-20-51360	LAKEFRONT SECURITY PD RETIREM	.00	.00	.00	.00
40-55-20-51520	LAKEFRONT SECURITY PD FICA	1,514.58	1,400.00	114.58-	108.18
40-55-20-52210	RIVIERA ELEVATOR PHONE EXPENSE	382.62	375.00	7.62-	102.03
40-55-20-52260	LOWER RIV WATER & SEWER BILLS	6,041.84	5,500.00	541.84-	109.85
40-55-20-52400	LOWER RIVIERA REPAIRS	215.52	5,000.00	4,784.48	4.31
40-55-20-52410	DAMAGES-LOWER RIVIERA RENTALS	.00	.00	.00	.00
40-55-20-53130	WORKERS COMP INSURANCE	.00	.00	.00	.00
40-55-20-53140	LIABILITY & PROPERTY INSURANCE	2,947.68	3,925.00	977.32	75.10
40-55-20-53500	BLDG MAINT SUPPLIES-LOWER RIV	7,157.30	8,000.00	842.70	89.47
40-55-20-53550	FOUNTAIN MAINT EXP	3,340.05	2,000.00	1,340.05-	167.00
40-55-20-53600	RIV MAINTENANCE SERVICE COSTS	3,663.87	8,000.00	4,336.13	45.80
40-55-20-53990	MISCELLANEOUS EXPENSES	53.98	1,000.00	946.02	5.40
40-55-20-58000	OUTLAY - RIVIERA EQUIPMENT	.00	.00	.00	.00
40-55-20-58250	LG BEAUTIFICATION EXPENSES	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
40-55-20-59300	TRANSFER TO GENERAL FUND	.00	472,373.00	472,373.00	.00
40-55-20-59310	TRANSFER TO TID #4	.00	.00	.00	.00
40-55-20-59350	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00
Total LOWER RIVIERA CONCOURSE:		45,115.91	525,868.00	480,752.09	8.58
RIVIERA PIERS AND DOCKS					
40-55-30-46780	RIVIERA DOCKS MAINTENANCE	.00	.00	.00	.00
40-55-30-48210	RIVIERA DOCKS LEASES	151,613.77	150,517.00	1,096.77-	100.73
40-55-30-48220	BUOY & SLIP LEASES-RIVIERA	103,190.00	86,582.00	16,608.00-	119.18
Total RIVIERA PIERS AND DOCKS:		254,803.77	237,099.00	17,704.77-	107.47
RIVIERA PIERS AND DOCKS					
40-55-30-52220	PIER ELECTRIC	27,841.76	40,685.00	12,843.24	68.43
40-55-30-52640	PIER REPAIRS	5,481.13	5,000.00	481.13-	109.62
Total RIVIERA PIERS AND DOCKS:		33,322.89	45,685.00	12,362.11	72.94
RIVIERA MISCELLANEOUS					
40-55-40-49000	TRANSFER FROM TOURISM-GRANT	68,000.00	.00	68,000.00-	.00
Total RIVIERA MISCELLANEOUS:		68,000.00	.00	68,000.00-	.00
RIVIERA MISCELLANEOUS					
40-55-40-53000	TOURISM GRANT FUNDS EXP	49,265.41	.00	49,265.41-	.00
Total RIVIERA MISCELLANEOUS:		49,265.41	.00	49,265.41-	.00
Total UPPER RIVIERA:		863,186.86	1,213,103.00	349,916.14	71.16
LAKEFRONT OPERATIONS Revenue Total:		1,404,260.92	1,190,892.00	213,368.92-	117.92
LAKEFRONT OPERATIONS Expenditure Total:		643,394.44	1,115,892.00	472,497.56	57.66
Net Total LAKEFRONT OPERATIONS:		760,866.48	75,000.00	685,866.48-	1,014.49

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
PARKING					
PARKING					
PARKING					
42-34-50-46100	PARKING MISC REVENUE	3,037.50	1,500.00	1,537.50-	202.50
42-34-50-46320	PARKING TICKET PENALTIES	94,390.50	50,000.00	44,390.50-	188.78
42-34-50-46330	PARKING STALL COLLECTIONS	1,519,018.31	1,375,000.00	144,018.31-	110.47
42-34-50-46340	PARKING STALL TICKETS	346,027.09	160,000.00	186,027.09-	216.27
42-34-50-46350	PARKING TICKETS-COLL AGENCY	34,971.38	30,000.00	4,971.38-	116.57
42-34-50-46360	PARKING STICKERS-WALCO,OVER 4	3,584.41	2,000.00	1,584.41-	179.22
42-34-50-46370	PARKING LOT PERMITS	7,583.00	7,800.00	217.00	97.22
42-34-50-46380	BUSINESS PARKING PASSES	971.65	1,000.00	28.35	97.17
42-34-50-46390	ONLINE CONVENIENCE FEES	.00	.00	.00	.00
42-34-50-46400	RESERVED PARKING PERMITS/BAGS	8,398.79	2,000.00	6,398.79-	419.94
42-34-50-46410	PARKING APP NET COLLECTIONS	461,879.76	110,000.00	351,879.76-	419.89
42-34-50-46900	MISC SALES	341.28	500.00	158.72	68.26
42-34-50-48110	INTEREST INCOME	1,011.46	2,000.00	988.54	50.57
42-34-50-49100	APPL OF PRIOR YR APPROPRIATION	.00	80,000.00	80,000.00	.00
Total PARKING:		2,481,215.13	1,821,800.00	659,415.13-	136.20
PARKING					
42-34-50-51100	PARKING MANAGER SALARY	60,775.63	61,200.00	424.37	99.31
42-34-50-51160	PARKING WAGES-CLERK/DISPATCH	73,352.77	76,600.00	3,247.23	95.76
42-34-50-51200	PARKING PT WAGES	99,620.15	100,000.00	379.85	99.62
42-34-50-51340	PARKING LIFE INSURANCE	385.98	425.00	39.02	90.82
42-34-50-51345	PARKING HEALTH INSURANCE	48,118.75	42,260.00	5,858.75-	113.86
42-34-50-51350	PARKING DENTAL INSURANCE	2,975.87	2,120.00	855.87-	140.37
42-34-50-51355	PARKING VISION INSURANCE	200.39	170.00	30.39-	117.88
42-34-50-51360	PARKING RETIREMENT FUND	11,695.92	11,465.00	230.92-	102.01
42-34-50-51370	PARKING DISABILITY INS	520.68	510.00	10.68-	102.09
42-34-50-51380	PARKING UNIFORMS	1,631.54	1,250.00	381.54-	130.52
42-34-50-51520	PARKING SOCIAL SECURITY	17,548.06	18,195.00	646.94	96.44
42-34-50-52160	CALE CC AND COLLEC FEES	76,375.03	57,000.00	19,375.03-	133.99
42-34-50-52200	PARKING LOT PLANTING/MAINT	21,233.42	20,000.00	1,233.42-	106.17
42-34-50-52210	TELEPHONE EXPENSE	2,020.88	8,000.00	5,979.12	25.26
42-34-50-52500	KIOSK REPAIRS/SUPPLIES	8,409.64	15,000.00	6,590.36	56.06
42-34-50-52650	POLICE DEPT SERVICES	.00	.00	.00	.00
42-34-50-53100	OFFICE SUPPLIES	1,214.13	1,500.00	285.87	80.94
42-34-50-53120	POSTAGE EXPENSE	4,824.47	3,000.00	1,824.47-	160.82
42-34-50-53130	WORKERS COMPENSATION INSURAN	1,876.59	2,505.00	628.41	74.91
42-34-50-53140	LIABILITY & PROPERTY INSURANCE	3,015.03	4,000.00	984.97	75.38
42-34-50-53320	CONFERENCES/TRAINING	.00	1,200.00	1,200.00	.00
42-34-50-53400	OPERATING SUPPLIES-ENFORCEME	11,384.01	10,000.00	1,384.01-	113.84
42-34-50-53410	VEHICLE SUPPLIES-FUEL	1,257.46	1,200.00	57.46-	104.79
42-34-50-53510	VEHICLE/EQUIPMENT MAINT	1,896.68	2,000.00	103.32	94.83
42-34-50-53990	PARKING MISC EXPENSES	5,889.45	10,000.00	4,110.55	58.89
42-34-50-54500	SUPPORT CONTRACTS	85,006.75	110,000.00	24,993.25	77.28
42-34-50-58500	PARKING LOT REV SHARE	.00	16,000.00	16,000.00	.00
42-34-50-58700	OUTLAY-PARKING	32,787.00	80,000.00	47,213.00	40.98
42-34-50-59300	TRANSFER TO TIF	.00	.00	.00	.00
42-34-50-59400	TRANSFER TO CAPITAL PROJECTS	15,000.00	15,000.00	.00	100.00
42-34-50-59500	TRANSFER TO GENERAL FUND	.00	1,076,200.00	1,076,200.00	.00
42-34-50-59550	TRANSFER FROM RESERVE TO GF	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total PARKING:		589,016.28	1,746,800.00	1,157,783.72	33.72
Total PARKING:		3,070,231.41	3,568,600.00	498,368.59	86.03
PARKING Revenue Total:		2,481,215.13	1,821,800.00	659,415.13-	136.20
PARKING Expenditure Total:		589,016.28	1,746,800.00	1,157,783.72	33.72
Net Total PARKING:		1,892,198.85	75,000.00	1,817,198.85-	2,522.93

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
CAPITAL PROJECTS					
CAPITAL PROJECTS					
CAPITAL PROJECTS					
43-00-00-43790	STATE AIDS-LRIP GRANTS	.00	.00	.00	.00
43-00-00-48110	INTEREST EARNED	2,954.70	4,200.00	1,245.30	70.35
43-00-00-48320	SALE OF CITY REAL ESTATE	.00	.00	.00	.00
43-00-00-49000	PROCEEDS FROM BORROWING	9,370,000.00	9,420,000.00	50,000.00	99.47
43-00-00-49050	PREMIUM ON DEBT ISSUANCE	39,499.40	.00	39,499.40-	.00
43-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	568,252.62	568,252.62	.00
43-00-00-49500	TRANSFER FROM GENERAL FUND	381,571.00	.00	381,571.00-	.00
43-00-00-49510	TRANSFER FROM LAKEFRONT FUND	.00	.00	.00	.00
43-00-00-49520	TRANSFER FROM PARKING FUND	15,000.00	15,000.00	.00	100.00
43-00-00-49525	TRANSFER FROM TOURISM FUND	.00	.00	.00	.00
43-00-00-49700	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
Total CAPITAL PROJECTS:		9,809,025.10	10,007,452.62	198,427.52	98.02
CAPITAL PROJECTS					
43-00-00-52160	DEBT ISSUANCE COSTS	159,543.40	216,982.00	57,438.60	73.53
Total CAPITAL PROJECTS:		159,543.40	216,982.00	57,438.60	73.53
Total CAPITAL PROJECTS:		9,968,568.50	10,224,434.62	255,866.12	97.50
CITY HALL CAPITAL PROJECTS					
CITY HALL CAPITAL PROJECTS					
43-16-10-17010	CITY HALL CAPITAL PROJECTS	82,500.00	20,000.00	62,500.00-	412.50
Total CITY HALL CAPITAL PROJECTS:		82,500.00	20,000.00	62,500.00-	412.50
Total CITY HALL CAPITAL PROJECTS:		82,500.00	20,000.00	62,500.00-	412.50
PD CAPITAL PROJECTS					
PD CAPITAL PROJECTS					
43-21-00-17010	PD CAPITAL PROJECTS	260,235.28	129,418.00	130,817.28-	201.08
Total PD CAPITAL PROJECTS:		260,235.28	129,418.00	130,817.28-	201.08
Total PD CAPITAL PROJECTS:		260,235.28	129,418.00	130,817.28-	201.08
FIRE DEPT CAPITAL PROJECTS					
FIRE DEPT CAPITAL PROJECTS					
43-22-00-17010	FD CAPITAL PROJECTS	677,392.94	923,918.00	246,525.06	73.32
Total FIRE DEPT CAPITAL PROJECTS:		677,392.94	923,918.00	246,525.06	73.32
Total FIRE DEPT CAPITAL PROJECTS:		677,392.94	923,918.00	246,525.06	73.32
DEPARTMENT: 29					
PROGRAM: 00					
43-29-00-17010	EMERG MGNT CAPITAL PROJECTS	208.62	.00	208.62-	.00
Total PROGRAM: 00:		208.62	.00	208.62-	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total DEPARTMENT: 29:		208.62	.00	208.62-	.00
STREET IMPROVEMENT PROGRAM					
STREET IMPROVEMENT PROGRAM					
43-32-10-17010	2020/2021 STREET IMP PROGRAM	635,448.76	825,000.00	189,551.24	77.02
43-32-10-17020	DPW CAPITAL PROJECTS	94,161.06	324,298.62	230,137.56	29.04
Total STREET IMPROVEMENT PROGRAM:		729,609.82	1,149,298.62	419,688.80	63.48
Total STREET IMPROVEMENT PROGRAM:		729,609.82	1,149,298.62	419,688.80	63.48
DEPARTMENT: 40					
PROGRAM: 00					
43-40-00-17010	RIVIERA RENOVATION PHASE 1	165,952.75	254,711.00	88,758.25	65.15
43-40-00-17012	RIVIERA RENOVATION 1ST FLOOR	2,384,508.58	2,465,394.00	80,885.42	96.72
43-40-00-17014	RIVIERA RENOVATION 2ND FLOOR	1,741,836.92	1,576,405.00	165,431.92-	110.49
Total PROGRAM: 00:		4,292,298.25	4,296,510.00	4,211.75	99.90
Total DEPARTMENT: 40:		4,292,298.25	4,296,510.00	4,211.75	99.90
DEPARTMENT: 48					
PROGRAM: 00					
43-48-00-17010	CEMETERY CAPITAL PROJECTS	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00
Total DEPARTMENT: 48:		.00	.00	.00	.00
PARKS CAPITAL PROJECTS					
PARKS CAPITAL PROJECTS					
43-52-00-53000	PARKS AND REC CAPITAL PROJECTS	22,838.93	220,000.00	197,161.07	10.38
43-52-00-53100	TAP GRANT CAPITAL PROJECTS	63,738.53	60,000.00	3,738.53-	106.23
Total PARKS CAPITAL PROJECTS:		86,577.46	280,000.00	193,422.54	30.92
Total PARKS CAPITAL PROJECTS:		86,577.46	280,000.00	193,422.54	30.92
DEPARTMENT: 99					
PROGRAM: 00					
43-99-00-17010	LIBRARY CAPITAL PROJECTS	163,000.00	163,000.00	.00	100.00
Total PROGRAM: 00:		163,000.00	163,000.00	.00	100.00
Total DEPARTMENT: 99:		163,000.00	163,000.00	.00	100.00
CAPITAL PROJECTS Revenue Total:		9,809,025.10	10,007,452.62	198,427.52	98.02
CAPITAL PROJECTS Expenditure Total:		6,451,365.77	7,179,126.62	727,760.85	89.86
Net Total CAPITAL PROJECTS:		3,357,659.33	2,828,326.00	529,333.33-	118.72

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
CAPITAL PROJECTS REVENUES					
CAPITAL PROJECTS REVENUES					
CAPITAL PROJECTS REVENUES					
44-00-00-43695	FEDERAL AIDS-AMERICAN RESCUE	.00	.00	.00	.00
44-00-00-48110	INTEREST EARNED	119.80	.00	119.80-	.00
44-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	.00	.00
Total CAPITAL PROJECTS REVENUES:		119.80	.00	119.80-	.00
Total CAPITAL PROJECTS REVENUES:		119.80	.00	119.80-	.00
CITY HALL CAPITAL PROJECTS					
CITY HALL CAPITAL PROJECTS					
44-16-10-53000	CITY HALL CAPITAL PROJECTS	.00	.00	.00	.00
Total CITY HALL CAPITAL PROJECTS:		.00	.00	.00	.00
Total CITY HALL CAPITAL PROJECTS:		.00	.00	.00	.00
PD CAPITAL PROJECTS					
PD CAPITAL PROJECTS					
44-21-00-53000	PD CAPITAL PROJECTS	.00	.00	.00	.00
Total PD CAPITAL PROJECTS:		.00	.00	.00	.00
Total PD CAPITAL PROJECTS:		.00	.00	.00	.00
FIRE DEPT CAPITAL PROJECTS					
FIRE DEPT CAPITAL PROJECTS					
44-22-00-53000	FD CAPITAL PROJECTS	.00	.00	.00	.00
Total FIRE DEPT CAPITAL PROJECTS:		.00	.00	.00	.00
Total FIRE DEPT CAPITAL PROJECTS:		.00	.00	.00	.00
DEPARTMENT: 29					
PROGRAM: 00					
44-29-00-53000	EMERG MGNT CAPITAL PROJECTS	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00
Total DEPARTMENT: 29:		.00	.00	.00	.00
DPW CAPITAL PROJECTS					
DPW CAPITAL PROJECTS					
44-32-10-53000	DPW CAPITAL PROJECTS	.00	.00	.00	.00
Total DPW CAPITAL PROJECTS:		.00	.00	.00	.00
Total DPW CAPITAL PROJECTS:		.00	.00	.00	.00
PARKS CAPITAL PROJECTS					
PARKS CAPITAL PROJECTS					
44-52-00-53000	PARKS AND REC CAPITAL PROJECTS	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
	Total PARKS CAPITAL PROJECTS:	.00	.00	.00	.00
	Total PARKS CAPITAL PROJECTS:	.00	.00	.00	.00
SEWER UTILITY CAPITAL PROJECTS					
SEWER UTILITY CAPITAL PROJECTS					
44-61-00-53000	SEWER UTILITY CAPITAL PROJECTS	.00	.00	.00	.00
	Total SEWER UTILITY CAPITAL PROJECTS:	.00	.00	.00	.00
	Total SEWER UTILITY CAPITAL PROJECTS:	.00	.00	.00	.00
WATER UTILITY CAPITAL PROJECTS					
WATER UTILITY CAPITAL PROJECTS					
44-62-00-53000	WATER UTILITY CAPITAL PROJECTS	.00	.00	.00	.00
	Total WATER UTILITY CAPITAL PROJECTS:	.00	.00	.00	.00
	Total WATER UTILITY CAPITAL PROJECTS:	.00	.00	.00	.00
LIBRARY CAPITAL PROJECTS					
LIBRARY CAPITAL PROJECTS					
44-99-00-53000	LIBRARY CAPITAL PROJECTS	.00	.00	.00	.00
	Total LIBRARY CAPITAL PROJECTS:	.00	.00	.00	.00
	Total LIBRARY CAPITAL PROJECTS:	.00	.00	.00	.00
	CAPITAL PROJECTS REVENUES Revenue Total:	119.80	.00	119.80-	.00
	CAPITAL PROJECTS REVENUES Expenditure Total:	.00	.00	.00	.00
	Net Total CAPITAL PROJECTS REVENUES:	119.80	.00	119.80-	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
IMPACT FEES					
IMPACT FEES					
IMPACT FEES					
45-00-00-44220	FIRE IMPACT FEES	.00	.00	.00	.00
45-00-00-44520	PARK IMPACT FEES	24,840.00	16,100.00	8,740.00-	154.29
45-00-00-44550	LIBRARY IMPACT FEES	.00	.00	.00	.00
45-00-00-47300	PARK FUND DONATIONS	.00	.00	.00	.00
45-00-00-48110	INTEREST EARNED	48.78	275.00	226.22	17.74
45-00-00-49100	APPLICATION OF PRIOR YEARS	.00	.00	.00	.00
45-00-00-49400	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
Total IMPACT FEES:		24,888.78	16,375.00	8,513.78-	151.99
IMPACT FEES					
45-00-00-59610	PARK IMPACT EXPENDITURES	.00	16,375.00	16,375.00	.00
Total IMPACT FEES:		.00	16,375.00	16,375.00	.00
Total IMPACT FEES:		24,888.78	32,750.00	7,861.22	76.00
DEPARTMENT: 22					
PROGRAM: 00					
45-22-00-51360	RETIREMENT EXPENSE	.00	.00	.00	.00
45-22-00-51520	SOCIAL SECURITY EXP	.00	.00	.00	.00
45-22-00-59620	FIRE IMPACT EXPENDITURES	.00	.00	.00	.00
45-22-00-90550	REMODEL STATION #1 (CON'T.)	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00
Total DEPARTMENT: 22:		.00	.00	.00	.00
DEPARTMENT: 99					
PROGRAM: 00					
45-99-00-59600	LIBRARY IMPACT EXPENDITURES	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00
Total DEPARTMENT: 99:		.00	.00	.00	.00
IMPACT FEES Revenue Total:		24,888.78	16,375.00	8,513.78-	151.99
IMPACT FEES Expenditure Total:		.00	16,375.00	16,375.00	.00
Net Total IMPACT FEES:		24,888.78	.00	24,888.78-	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
TOURISM					
TOURISM					
TOURISM					
47-00-00-41210	ROOM TAX	1,089,135.40	350,000.00	739,135.40-	311.18
47-00-00-48110	INTEREST INCOME	253.75	1,000.00	746.25	25.38
47-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	.00	.00
47-00-00-49350	TRANSFER FROM GENERAL FUND	629.88	.00	629.88-	.00
Total TOURISM:		1,090,019.03	351,000.00	739,019.03-	310.55
TOURISM					
47-00-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	150,000.00	224,332.00	74,332.00	66.87
47-00-00-57210	EVENTS COORDINATOR	31,992.00	32,000.00	8.00	99.98
47-00-00-57212	EVENTS COORDINATOR-RIVIERA	31,992.00	32,000.00	8.00	99.98
Total TOURISM:		213,984.00	288,332.00	74,348.00	74.21
Total TOURISM:		1,304,003.03	639,332.00	664,671.03-	203.96
DEPARTMENT: 70					
PROGRAM: 00					
47-70-00-57150	PROMOTIONAL GRANT	76,870.33	85,000.00	8,129.67	90.44
47-70-00-57155	TOURISM MUNICIPAL DEVELOPMENT	52,211.31	48,906.00	3,305.31-	106.76
47-70-00-59400	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00
47-70-00-59500	TRANSFER TO LAKEFRONT FUND	68,000.00	.00	68,000.00-	.00
47-70-00-59600	TRANSFER TO DEBT SERVICE FUND	.00	.00	.00	.00
Total PROGRAM: 00:		197,081.64	133,906.00	63,175.64-	147.18
Total DEPARTMENT: 70:		197,081.64	133,906.00	63,175.64-	147.18
TOURISM Revenue Total:		1,090,019.03	351,000.00	739,019.03-	310.55
TOURISM Expenditure Total:		411,065.64	422,238.00	11,172.36	97.35
Net Total TOURISM:		678,953.39	71,238.00-	750,191.39-	953.08-

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
CEMETERY OPERATIONS					
CEMETERY OPERATIONS					
CEMETERY OPERATIONS					
48-00-00-41110	PROPERTY TAX LEVY	150,000.00	150,000.00	.00	100.00
48-00-00-46100	MISC REVENUE	3,205.00	3,250.00	45.00	98.62
48-00-00-46540	SALE OF GRAVES/NICHES	19,500.00	12,000.00	7,500.00-	162.50
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	450.00	700.00	250.00	64.29
48-00-00-46560	BURIAL INTERNMENTS	31,475.00	26,000.00	5,475.00-	121.06
48-00-00-48110	INVESTMENT INCOME	125.28	600.00	474.72	20.88
48-00-00-49100	APPL OF PRIOR YEARS APPROP	.00	6,000.00	6,000.00	.00
48-00-00-49200	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	14,678.46	13,000.00	1,678.46-	112.91
Total CEMETERY OPERATIONS:		219,433.74	211,550.00	7,883.74-	103.73
CEMETERY OPERATIONS					
48-00-00-51200	CEM WAGES	92,827.51	91,800.00	1,027.51-	101.12
48-00-00-51250	CEM OVERTIME	2,476.77	3,500.00	1,023.23	70.76
48-00-00-51260	CEM SEASONAL LABOR	13,192.46	12,300.00	892.46-	107.26
48-00-00-51270	CEM ADMIN ASSISTANT	.00	.00	.00	.00
48-00-00-51340	CEM LIFE INSURANCE EXP	290.54	275.00	15.54-	105.65
48-00-00-51345	CEM HEALTH INSURANCE	24,433.54	39,415.00	14,981.46	61.99
48-00-00-51350	CEM DENTAL INSURANCE	1,283.45	840.00	443.45-	152.79
48-00-00-51355	CEM VISION INSURANCE	74.01	66.00	8.01-	112.14
48-00-00-51360	CEM RETIREMENT EXPENSE	6,524.35	6,435.00	89.35-	101.39
48-00-00-51370	CEM DISABILITY EXP	320.54	340.00	19.46	94.28
48-00-00-51380	CEM UNIFORM ALLOWANCE	1,200.00	1,200.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	8,187.62	8,235.00	47.38	99.42
48-00-00-52160	CEM PROFESSIONAL SERVICES	.00	.00	.00	.00
48-00-00-52210	CEM TELEPHONE EXP	1,251.05	1,350.00	98.95	92.67
48-00-00-52220	CEM ELECTRICITY EXP	1,941.81	2,000.00	58.19	97.09
48-00-00-52240	CEM GAS HEAT EXP	732.99	1,200.00	467.01	61.08
48-00-00-52260	CEM WATER/SEWER EXP	2,825.58	3,000.00	174.42	94.19
48-00-00-52400	CEM BUILDING REPAIRS	305.98	2,000.00	1,694.02	15.30
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	3,196.26	3,000.00	196.26-	106.54
48-00-00-53100	CEM OFFICE SUPPLIES	.00	100.00	100.00	.00
48-00-00-53120	CEM POSTAGE EXP	.00	40.00	40.00	.00
48-00-00-53130	CEM WORKERS COMP INS	2,348.82	3,200.00	851.18	73.40
48-00-00-53140	CEM LIABILITY/PROPERTY INS	1,763.79	2,340.00	576.21	75.38
48-00-00-53400	CEM OPERATING SUPPLIES	918.07	1,000.00	81.93	91.81
48-00-00-53410	CEM FUEL EXPENSE	4,825.49	5,000.00	174.51	96.51
48-00-00-53500	CEM BLDG MAINT SUPPLIES	199.23	500.00	300.77	39.85
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	4,384.61	3,000.00	1,384.61-	146.15
48-00-00-53600	CEM MAINT SERVICE EXP	629.95	1,700.00	1,070.05	37.06
48-00-00-53620	CEM GROUNDS/LANDSCAPING	620.34	800.00	179.66	77.54
48-00-00-53990	CEM MISC EXP	98.43	350.00	251.57	28.12
48-00-00-54200	CEM GRAVES/FOUNDATIONS	15,857.97	16,400.00	542.03	96.69
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	164.00	164.00	.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	.00	.00	.00	.00
Total CEMETERY OPERATIONS:		192,711.16	211,550.00	18,838.84	91.09
Total CEMETERY OPERATIONS:		412,144.90	423,100.00	10,955.10	97.41
CEMETERY OPERATIONS Revenue Total:		219,433.74	211,550.00	7,883.74-	103.73

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
	CEMETERY OPERATIONS Expenditure Total:	192,711.16	211,550.00	18,838.84	91.09
	Net Total CEMETERY OPERATIONS:	26,722.58	.00	26,722.58-	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
CEMETERY PERPETUAL CARE					
CEMETERY PERPETUAL CARE					
CEMETERY PERPETUAL CARE					
49-00-00-46100	PERPETUAL CARE CONTRIBUTIONS	20,275.00	8,000.00	12,275.00-	253.44
49-00-00-48110	INVESTMENT INCOME	15,982.50	14,000.00	1,982.50-	114.16
49-00-00-48140	PORTFOLIO GAINS/LOSSES	82,367.70	10,000.00	72,367.70-	823.68
Total CEMETERY PERPETUAL CARE:		118,625.20	32,000.00	86,625.20-	370.70
CEMETERY PERPETUAL CARE					
49-00-00-59400	TRANSFER TO CEMETERY FUND	15,982.50	13,000.00	2,982.50-	122.94
Total CEMETERY PERPETUAL CARE:		15,982.50	13,000.00	2,982.50-	122.94
Total CEMETERY PERPETUAL CARE:		134,607.70	45,000.00	89,607.70-	299.13
CEMETERY PERPETUAL CARE Revenue Total:		118,625.20	32,000.00	86,625.20-	370.70
CEMETERY PERPETUAL CARE Expenditure Total:		15,982.50	13,000.00	2,982.50-	122.94
Net Total CEMETERY PERPETUAL CARE:		102,642.70	19,000.00	83,642.70-	540.22

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
EQUIPMENT REPLACEMENT FUND					
EQUIPMENT REPLACEMENT FUND					
EQUIPMENT REPLACEMENT FUND					
50-00-00-41110	PROPERTY TAX LEVY	600,000.00	600,000.00	.00	100.00
50-00-00-48110	INTEREST EARNED	1,387.71	3,000.00	1,612.29	46.26
50-00-00-48300	SALE OF MISC EQUIPMENT	.00	.00	.00	.00
50-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	179,614.00	179,614.00	.00
50-00-00-49400	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
Total EQUIPMENT REPLACEMENT FUND:		601,387.71	782,614.00	181,226.29	76.84
EQUIPMENT REPLACEMENT FUND					
50-00-00-58000	MISC/COMP EQUIP PURCHASES	3,195.82	55,000.00	51,804.18	5.81
Total EQUIPMENT REPLACEMENT FUND:		3,195.82	55,000.00	51,804.18	5.81
Total EQUIPMENT REPLACEMENT FUND:		604,583.53	837,614.00	233,030.47	72.18
POLICE DEPARTMENT					
POLICE DEPARTMENT					
50-21-00-48300	SALE OF POLICE EQUIPMENT	24,782.48	11,000.00	13,782.48-	225.30
Total POLICE DEPARTMENT:		24,782.48	11,000.00	13,782.48-	225.30
POLICE DEPARTMENT					
50-21-00-58000	POLICE EQUIPMENT PURCHASES	194,309.80	200,530.00	6,220.20	96.90
Total POLICE DEPARTMENT:		194,309.80	200,530.00	6,220.20	96.90
Total POLICE DEPARTMENT:		219,092.28	211,530.00	7,562.28-	103.58
FIRE DEPARTMENT					
FIRE DEPARTMENT					
50-22-00-48300	SALE OF FIRE EQUIPMENT	17,061.61	.00	17,061.61-	.00
50-22-00-49100	APPL PRIOR YR APPROPRIATIONS	.00	.00	.00	.00
Total FIRE DEPARTMENT:		17,061.61	.00	17,061.61-	.00
FIRE DEPARTMENT					
50-22-00-58000	FIRE EQUIPMENT PURCHASES	126,988.07	182,537.00	55,548.93	69.57
Total FIRE DEPARTMENT:		126,988.07	182,537.00	55,548.93	69.57
Total FIRE DEPARTMENT:		144,049.68	182,537.00	38,487.32	78.92
EMERGENCY MANAGEMENT					
EMERGENCY MANAGEMENT					
50-29-00-58000	EMERG MGMT EQUIPMENT PURCHA	22,616.60	30,000.00	7,383.40	75.39
Total EMERGENCY MANAGEMENT:		22,616.60	30,000.00	7,383.40	75.39
Total EMERGENCY MANAGEMENT:		22,616.60	30,000.00	7,383.40	75.39

DPW

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
DPW					
50-32-00-48300	SALE OF DPW EQUIPMENT	.00	.00	.00	.00
50-32-00-49100	APPL PRIOR YR APPROPRIATIONS	.00	.00	.00	.00
Total DPW:		.00	.00	.00	.00
DPW					
50-32-00-58000	DPW EQUIPMENT PURCHASES	234,947.00	300,000.00	65,053.00	78.32
Total DPW:		234,947.00	300,000.00	65,053.00	78.32
Total DPW:		234,947.00	300,000.00	65,053.00	78.32
CEMETERY					
CEMETERY					
50-48-00-48300	SALE OF CEMETERY EQUIPMENT	.00	.00	.00	.00
Total CEMETERY:		.00	.00	.00	.00
CEMETERY					
50-48-00-58000	CEMETERY EQUIPMENT REPLACEME	.00	.00	.00	.00
Total CEMETERY:		.00	.00	.00	.00
Total CEMETERY:		.00	.00	.00	.00
DEPARTMENT: 51					
PROGRAM: 00					
50-51-00-58000	MUSEUM EQUIPMENT REPLACEMEN	.00	.00	.00	.00
Total PROGRAM: 00:		.00	.00	.00	.00
Total DEPARTMENT: 51:		.00	.00	.00	.00
EQUIPMENT REPLACEMENT FUND Revenue Total:		643,231.80	793,614.00	150,382.20	81.05
EQUIPMENT REPLACEMENT FUND Expenditure Total:		582,057.29	768,067.00	186,009.71	75.78
Net Total EQUIPMENT REPLACEMENT FUND:		61,174.51	25,547.00	35,627.51-	239.46

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
WASTEWATER UTILITY					
WASTEWATER UTILITY					
WASTEWATER UTILITY					
61-00-00-40300	DEPRECIATION EXPENSE	.00	.00	.00	.00
61-00-00-40302	DEPRECIATION EXPENSE-GHSD	.00	.00	.00	.00
61-00-00-40800	SOCIAL SECURITY EXPENSE	25,620.34	30,145.00	4,524.66	84.99
Total WASTEWATER UTILITY:		25,620.34	30,145.00	4,524.66	84.99

WASTEWATER UTILITY					
61-00-00-41900	INTEREST EARNED	2,459.35	8,100.00	5,640.65	30.36
61-00-00-41910	LGIP IMPACT FEES INTEREST	522.24	3,700.00	3,177.76	14.11
61-00-00-41950	DISCOUNTS EARNED	.00	.00	.00	.00
61-00-00-42670	SPECIAL ASSESSMENT-SS & L	.00	.00	.00	.00
61-00-00-42680	SPECIAL ASSMNTS-WATER MAINS	.00	.00	.00	.00
61-00-00-43230	ENVIRONMNTL PROT AGENCY GRAN	.00	.00	.00	.00
61-00-00-43695	OTHER FEDERAL AIDS	.00	.00	.00	.00
61-00-00-46110	METERED SALES-RESIDENTIAL	957,593.14	906,100.00	51,493.14-	105.68
61-00-00-46111	METERED SALES RESIDENTIAL SUB	109,602.52	106,000.00	3,602.52-	103.40
61-00-00-46112	METERED SALES-RES MULTI	.00	204,300.00	204,300.00	.00
61-00-00-46120	METERED SALES COMM CITY	654,097.41	431,400.00	222,697.41-	151.62
61-00-00-46121	METERED SALES COMMERCIAL SUB	56,340.40	66,700.00	10,359.60	84.47
61-00-00-46130	METERED SALES INDUSTRIAL	57,403.42	60,900.00	3,496.58	94.26
61-00-00-46140	METERED SALES TO PUBLIC AUTH	52,254.70	49,500.00	2,754.70-	105.57
61-00-00-46400	REVENUE-PUBLIC AUTHORITY	.00	.00	.00	.00
61-00-00-46500	REVENUE-OUTSIDE HAULERS	178,487.09	165,000.00	13,487.09-	108.17
61-00-00-46600	REVENUE-GOLF HILLS	.00	.00	.00	.00
61-00-00-46650	REVENUE-BAYER LEASE	3,987.00	4,500.00	513.00	88.60
61-00-00-46651	LEASE INCOME-US CELLULAR	.00	.00	.00	.00
61-00-00-46660	REVENUE-HAULER PERMITS	250.00	250.00	.00	100.00
61-00-00-46670	OTHER GENERAL REVENUES	2,100.00	1,500.00	600.00-	140.00
61-00-00-47000	FORFEITED DISCOUNTS	5,030.58	3,250.00	1,780.58-	154.79
61-00-00-47100	MISCELLANEOUS SERVICE REVENUE	5,491.61	4,500.00	991.61-	122.04
61-00-00-47110	CASH SHORT OR OVER	.00	.00	.00	.00
61-00-00-47400	REVENUE-OTHER	393.00	.00	393.00-	.00
61-00-00-47500	CONTRIBUTED REVENUE	.00	.00	.00	.00
61-00-00-48300	GAIN ON DISPOSAL	.00	.00	.00	.00
61-00-00-49000	PROCEEDS FOR BORROWING	.00	.00	.00	.00
61-00-00-49100	APPL-PRIOR YRS APPROPRIATION	.00	655,000.00	655,000.00	.00
61-00-00-49200	TRANSFER FROM EQ REPLACEMENT	.00	.00	.00	.00
61-00-00-49210	TRNSFR FROM UNDESIGNATED FUN	.00	.00	.00	.00
61-00-00-49260	TRANSFER FROM TID	.00	.00	.00	.00
Total WASTEWATER UTILITY:		2,086,012.46	2,670,700.00	584,687.54	78.11

WASTEWATER UTILITY					
61-00-00-52050	DRUG AND ALCOHOL TESTING	510.00	250.00	260.00-	204.00
61-00-00-52100	LABORATORY SERVICES	20,319.60	17,100.00	3,219.60-	118.83
61-00-00-52120	ACCTG CONSULTANT REES/AUDITIN	7,129.00	7,100.00	29.00-	100.41
61-00-00-52160	ENGINEERING EXPENSE	1,173.13	50,000.00	48,826.87	2.35
61-00-00-52200	METER READING EXPENSE	.00	33,000.00	33,000.00	.00
61-00-00-52400	REPAIRS	.00	.00	.00	.00
61-00-00-52500	UTILITY-GAS-PLANT	6,074.69	7,600.00	1,525.31	79.93
61-00-00-52505	UTILITY-GAS-COLLECTION SYSTEM	540.65	750.00	209.35	72.09
61-00-00-52510	UTILITY-WATER	52,508.60	46,100.00	6,408.60-	113.90

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
61-00-00-52520	UTILITY-ELECTRICITY-PLANT	137,566.51	163,000.00	25,433.49	84.40
61-00-00-52525	UTILITY-ELECTRICITY-COLL SYS	7,876.41	10,750.00	2,873.59	73.27
61-00-00-52530	UTILITY-TRASH COLLECTION	.00	.00	.00	.00
61-00-00-52540	UTILITY-TELEPHONE EXPENSE	.00	.00	.00	.00
61-00-00-52660	OUTSIDE SERVICES EMPLOYED	4,337.00	6,500.00	2,163.00	66.72
61-00-00-52950	BIO-MASS HAUL/REMOVE (SLUDGE)	17,014.64	8,500.00	8,514.64-	200.17
61-00-00-53050	COMPUTER EXPENSE	4,567.98	3,000.00	1,567.98-	152.27
61-00-00-53100	OFFICE SUPPLIES EXPENSE	5,515.64	6,000.00	484.36	91.93
61-00-00-53110	TELEPHONE EXPENSE	4,061.27	4,200.00	138.73	96.70
61-00-00-53120	POSTAGE	5,154.17	6,500.00	1,345.83	79.29
61-00-00-53140	OFFICIAL PUBLICATIONS & NOTICE	.00	250.00	250.00	.00
61-00-00-53200	MEMBERSHIP FEES	.00	400.00	400.00	.00
61-00-00-53210	FREIGHT EXPENSE	.00	250.00	250.00	.00
61-00-00-53300	TRAVEL & MILEAGE EXPENSE	.00	500.00	500.00	.00
61-00-00-53310	MEALS, LODGING, ETC	.00	1,000.00	1,000.00	.00
61-00-00-53320	CONFERENCES & SCHOOL	359.95	1,600.00	1,240.05	22.50
61-00-00-53480	BIO-MASS SPREADING FUEL	.00	.00	.00	.00
61-00-00-53490	EMERGENCY POWER DIESEL FUEL	.00	250.00	250.00	.00
61-00-00-53500	OPERATIONS TOOLS & EQUIP	2,809.03	5,000.00	2,190.97	56.18
61-00-00-53510	OPERATIONS-EQUIPMENT	27.72	500.00	472.28	5.54
61-00-00-53520	OPERATIONS-VEHICLES	3,815.95	4,100.00	284.05	93.07
61-00-00-53610	TRTMNT/DISP PLANT EQUIP EXP	.00	250.00	250.00	.00
61-00-00-53900	FIRST AID & SAFETY SUPPLIES	2,772.94	1,700.00	1,072.94-	163.11
61-00-00-53990	MISCELLANEOUS EXPENSE	3,874.15	4,200.00	325.85	92.24
61-00-00-54100	LAB CERTIFICATION EXPENSE	3,088.72	3,400.00	311.28	90.84
61-00-00-55000	COVID-19 EXPENDITURES	129.09	.00	129.09-	.00
61-00-00-55120	INSURANCE-GEN LIABILITY	14,050.80	18,600.00	4,549.20	75.54
61-00-00-55140	INSURANCE-VEHCILE	.00	.00	.00	.00
61-00-00-55160	INSURANCE-WORKMAN'S COMP	6,405.39	10,310.00	3,904.61	62.13
61-00-00-55170	INSURANCE-PROPERTY	.00	.00	.00	.00
61-00-00-55180	SERVICELINE BACK UP	.00	2,000.00	2,000.00	.00
61-00-00-55300	LAND RENTAL EXPENSE	.00	.00	.00	.00
61-00-00-55400	DEPRECIATION EXPENSE	.00	.00	.00	.00
61-00-00-55410	INTEREST EXPENSE	.00	.00	.00	.00
61-00-00-55480	AMORTIZATION OF LOAN DISCOUNTS	.00	.00	.00	.00
61-00-00-57800	CONTINGENCY ACCOUNT	.00	.00	.00	.00
61-00-00-58000	OUTLAY-EQUIPMENT	.00	453,000.00	453,000.00	.00
61-00-00-58100	OUTLAY-VEHICLES	.00	.00	.00	.00
61-00-00-58200	OUTLAY-BUILDINGS	.00	25,000.00	25,000.00	.00
61-00-00-58300	OUTLAY-LAND & IMPROVEMENTS	.00	.00	.00	.00
61-00-00-58400	OUTLAY-COLLECTION SYSTEM	.00	494,500.00	494,500.00	.00
61-00-00-58900	OUTLAY-MISCELLANEOUS	.00	.00	.00	.00
61-00-00-59000	EQUIPMENT REPLACEMENT FUND E	.00	.00	.00	.00
61-00-00-59600	TRANS TO CAPITAL PROJECT	.00	.00	.00	.00
61-00-00-60000	WAGES EXPENSE	183,524.27	220,300.00	36,775.73	83.31
61-00-00-60100	OVERTIME WAGES EXPENSE	9,721.95	14,700.00	4,978.05	66.14
61-00-00-60200	ON CALL PAY	2,300.00	2,600.00	300.00	88.46
61-00-00-60300	COMP TIME WAGES	6,310.72	6,325.00	14.28	99.77
61-00-00-60400	PAID TIME OFF	14,085.33	19,000.00	4,914.67	74.13
61-00-00-60500	IMPUTED INCOME	.00	.00	.00	.00
61-00-00-63100	POLYMER	4,290.00	8,600.00	4,310.00	49.88
61-00-00-63200	CHLORINE EXPENSE	.00	.00	.00	.00
61-00-00-63300	LIME EXPENSE	.00	.00	.00	.00
61-00-00-63400	CHEMICAL EXPENSE	.00	.00	.00	.00
61-00-00-63500	WATER SOFTENER PROGRAM	100.00	1,000.00	900.00	10.00
61-00-00-64000	LABORATORY SUPPLIES	13,754.12	11,500.00	2,254.12-	119.60

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
61-00-00-64100	LAB CERTIFICATION EXP	.00	.00	.00	.00
61-00-00-65000	OTHER OPERATING SUPPLIES-KITCH	138.52	500.00	361.48	27.70
61-00-00-65500	MAINT OF OTHER PLANT	788.76	750.00	38.76-	105.17
61-00-00-79500	EQUIPMENT REPLACEMENT FUND	.00	.00	.00	.00
61-00-00-90200	ADMINISTRATIVE SALARY EXPENSE	76,552.09	78,700.00	2,147.91	97.27
61-00-00-92000	COMMISSIONER'S SALARY	.00	.00	.00	.00
61-00-00-92001	DIRECTOR'S SALARY EXPENSE	45,955.88	46,040.00	84.12	99.82
61-00-00-92200	UTILITY COMMISSION SERVICES	.00	.00	.00	.00
61-00-00-92300	OUTSIDE SERVICES EMPLOYED	1,660.00	5,000.00	3,340.00	33.20
61-00-00-92310	LAB TESTING & CERTIFICATION	.00	.00	.00	.00
61-00-00-92600	EMPLOYEE BENEFITS	557.20	675.00	117.80	82.55
61-00-00-92601	FAMILY MEDICAL LEAVE	.00	.00	.00	.00
61-00-00-92610	HEALTH INSURANCE EXPENSE	103,531.15	131,098.00	27,566.85	78.97
61-00-00-92620	DENTAL INSURANCE EXPENSE	5,436.89	6,700.00	1,263.11	81.15
61-00-00-92625	LONG TERM DISABILITY	1,137.42	1,325.00	187.58	85.84
61-00-00-92630	LIFE INSURANCE EXPENSE	651.51	700.00	48.49	93.07
61-00-00-92635	VISION INSURANCE EXPENSE	272.09	480.00	207.91	56.69
61-00-00-92640	PENSION EXPENSE	22,878.49	26,050.00	3,171.51	87.83
61-00-00-92642	OPEB-ANNUAL CONTRIB	.00	.00	.00	.00
61-00-00-92645	PENSION EXPENSE-GASB 68 ADJ	.00	.00	.00	.00
61-00-00-92650	UNIFORM/CLOTHING EXPENSE	1,452.65	2,750.00	1,297.35	52.82
61-00-00-92652	PENSION EXPENSE-WLRLI	.00	.00	.00	.00
61-00-00-92660	BEREAVEMENT EXPENSE	.00	.00	.00	.00
61-00-00-92690	WORKERS COMP WAGES PAID/REIM	.00	.00	.00	.00
61-00-00-92700	PAID TIME OFF	.00	.00	.00	.00
61-00-00-92701	HOLIDAY PAY EXPENSE	6,235.92	9,615.00	3,379.08	64.86
61-00-00-92702	PERSONAL DAY EXPENSE	.00	.00	.00	.00
61-00-00-92703	OPEB-ANNUAL CONTRIB	.00	.00	.00	.00
61-00-00-93500	MAINT-LAB BLDG	152.01	3,500.00	3,347.99	4.34
61-00-00-93501	MAINT-HEADWORKS BLDG	601.08	3,000.00	2,398.92	20.04
61-00-00-93502	MAINT-DIGESTER & AER/TRANS BLD	24,521.81	4,100.00	20,421.81-	598.09
61-00-00-93503	MAINT-PROCESS BLDG	73.05	6,000.00	5,926.95	1.22
61-00-00-93504	MAINT-EFFLUENT BLDG	.00	3,250.00	3,250.00	.00
61-00-00-93505	MAINT-POLE BARN BLDG	.00	1,500.00	1,500.00	.00
61-00-00-93506	MAINT-VEHICLE STORAGE BLDGS	796.70	500.00	296.70-	159.34
61-00-00-93507	MAINT-DEWATERING-B/PRESS BLDG	650.78	750.00	99.22	86.77
61-00-00-93600	MAINT-LAB EQUIPMENT	1,235.00	1,500.00	265.00	82.33
61-00-00-93601	MAINT-HEADWORKS EQUIP	14,341.60	20,000.00	5,658.40	71.71
61-00-00-93602	MAINT-DIGESTERS EQUIP	217.83	16,000.00	15,782.17	1.36
61-00-00-93603	MAINT-PROCESS EQUIP	20,435.63	4,000.00	16,435.63-	510.89
61-00-00-93604	MAINT-EFFLUENT EQUIP	7,171.73	17,500.00	10,328.27	40.98
61-00-00-93607	MAINT-DEWATERING-B/PRESS EQUIP	6,633.82	12,000.00	5,366.18	55.28
61-00-00-93700	MAINT-VEHICLES & EQUIP	10,808.95	12,500.00	1,691.05	86.47
61-00-00-93800	MAINT-LIFT STATIONS	18,061.63	38,500.00	20,438.37	46.91
61-00-00-93810	MAINT-MAINS	121,963.33	150,000.00	28,036.67	81.31
61-00-00-93820	MAINT-RECEIVING STATION	1,702.12	1,000.00	702.12-	170.21
61-00-00-93830	MAINT-SEEPAGE CELLS/POND	5,241.67	8,000.00	2,758.33	65.52
61-00-00-93840	MAINT-CLARIFIER	72,718.02	73,000.00	281.98	99.61
61-00-00-93850	MAINT-OXIDATION DITCH	552.95	9,500.00	8,947.05	5.82
61-00-00-93900	MAINT-LATERALS	.00	500.00	500.00	.00
61-00-00-93910	MAINTENANCE-OTHER	1,546.99	18,000.00	16,453.01	8.59
61-00-00-93950	MUSEUM CAPITAL OUTLAY	.00	.00	.00	.00
61-00-00-93951	LIBRARY EXPENSES	.00	.00	.00	.00
61-00-00-93952	CITY TREE PLANTINGS	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
Total WASTEWATER UTILITY:		1,122,444.69	2,396,168.00	1,273,723.31	46.84
WASTEWATER UTILITY					
61-00-00-99000	DONATIONS TO CITY	.00	.00	.00	.00
61-00-00-99005	CAP CNTRBTNS-IMPACT FEES	218,205.00	139,875.00	78,330.00-	156.00
61-00-00-99010	CAP CNTRBTNS-MUNICIPALITY	.00	.00	.00	.00
61-00-00-99015	CAPITAL CONTRIBS-CUST/DEVELOPE	.00	.00	.00	.00
61-00-00-99020	TRANSFER FROM CITY OF LK GEN	.00	.00	.00	.00
61-00-00-99900	TRANSFER TO CITY OF LK GENEVA	.00	.00	.00	.00
Total WASTEWATER UTILITY:		218,205.00	139,875.00	78,330.00-	156.00
Total WASTEWATER UTILITY:		3,452,282.49	5,236,888.00	1,784,605.51	65.92
WASTEWATER UTILITY Revenue Total:		2,304,217.46	2,810,575.00	506,357.54	81.98
WASTEWATER UTILITY Expenditure Total:		1,148,065.03	2,426,313.00	1,278,247.97	47.32
Net Total WASTEWATER UTILITY:		1,156,152.43	384,262.00	771,890.43-	300.88

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
WATER UTILITY					
WATER UTILITY					
WATER UTILITY					
62-00-00-40300	DEPRECIATION EXPENSE	.00	.00	.00	.00
62-00-00-40301	DEPRECIATION EXP-GOLF HILLS	.00	.00	.00	.00
62-00-00-40302	DEPRECIATION EXP-CONTRIBUTED	.00	.00	.00	.00
62-00-00-40800	SS TAX EXPENSE	31,762.42	34,255.00	2,492.58	92.72
62-00-00-40801	PROPERTY TAX EQUIVALENT	300,000.00	325,000.00	25,000.00	92.31
62-00-00-40802	RECORD TAX EQUIVALENT	.00	.00	.00	.00
62-00-00-40803	PSC REMAINDER ASSESSMENT	2,357.31	.00	2,357.31-	.00
Total WATER UTILITY:		334,119.73	359,255.00	25,135.27	93.00
WATER UTILITY					
62-00-00-41500	REV. FROM MERCHANTS & CONTRAC	.00	.00	.00	.00
62-00-00-41600	COST OF MERCH & CONTRACT WOR	.00	.00	.00	.00
62-00-00-41900	INTEREST EARNED	1,693.97	3,750.00	2,056.03	45.17
62-00-00-41910	LGIP IMPACT FEES INTEREST	184.03	1,650.00	1,465.97	11.15
62-00-00-42100	MISC NONOPERATING INC-DPW	.00	.00	.00	.00
62-00-00-42700	INT ON LONG TERM DEBT	.00	.00	.00	.00
62-00-00-42701	CONTINGENCY EXPENSE	.00	.00	.00	.00
62-00-00-42702	GAIN/LOSS ON 1988 MRB'S	.00	.00	.00	.00
Total WATER UTILITY:		1,878.00	5,400.00	3,522.00	34.78
WATER UTILITY					
62-00-00-42710	INTEREST EXPENSE-OTHER	.00	.00	.00	.00
Total WATER UTILITY:		.00	.00	.00	.00
WATER UTILITY					
62-00-00-42720	CALL PREMIUM	.00	.00	.00	.00
62-00-00-42730	CALL PREMIUM	.00	.00	.00	.00
62-00-00-42800	AMORTIZATION OF DEBT DISC	.00	.00	.00	.00
62-00-00-43695	OTHER FEDERAL AIDS	.00	.00	.00	.00
62-00-00-46000	UNMETERED SALES-HYDRANTS	145.79	.00	145.79-	.00
62-00-00-46010	UNMETERED SALES-RESIDENTIAL	1,142.38	.00	1,142.38-	.00
62-00-00-46020	UNMETERED SALES-COMMERCIAL	13,822.15	4,500.00	9,322.15-	307.16
62-00-00-46030	UNMETERED SALES-INDUSTRIAL	.00	.00	.00	.00
62-00-00-46040	UNMETERED SALES TO PUBLIC AUTH	.00	.00	.00	.00
62-00-00-46100	METERED SALES TO SERV CUSTOMR	.00	.00	.00	.00
62-00-00-46110	METERED SALES-RESIDENTIAL	736,810.59	657,000.00	79,810.59-	112.15
62-00-00-46111	METERED SALES RESIDENTIAL SUB	78,497.04	75,800.00	2,697.04-	103.56
62-00-00-46112	METERED SALES-RES MULTI	131,385.46	125,700.00	5,685.46-	104.52
62-00-00-46120	METERED SALES COMM CITY	293,081.28	280,500.00	12,581.28-	104.49
62-00-00-46121	METERED SALES COMMERCIAL SUB	143,652.88	126,000.00	17,652.88-	114.01
62-00-00-46130	METERED SALES INDUSTRIAL	36,401.74	35,700.00	701.74-	101.97
62-00-00-46140	METERED SALES TO PUBLIC AUTH	84,298.73	85,600.00	1,301.27	98.48
62-00-00-46200	PRIVATE FIRE PROTECTION	67,187.48	66,900.00	287.48-	100.43
62-00-00-46210	PRIVATE FIRE PROTECTION SUB	3,744.00	3,744.00	.00	100.00
62-00-00-46300	PUBLIC FIRE PROTECTION	267,295.12	262,700.00	4,595.12-	101.75
62-00-00-46400	OTHER SALES PUBLIC AUTHORITY	.00	.00	.00	.00
62-00-00-46500	OTHER WATER SALES	.00	.00	.00	.00
62-00-00-46600	SALES FOR RESALE	.00	.00	.00	.00
62-00-00-46700	INTERDEPARTMENTAL SALES	.00	.00	.00	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
62-00-00-47000	FORFEITED DISCOUNTS	4,417.17	4,000.00	417.17-	110.43
62-00-00-47100	MISCELLANEOUS SERVICE REV	.00	.00	.00	.00
62-00-00-47110	CASH SHORT & OVER	.90	.00	.90-	.00
62-00-00-47200	RENTS FROM WATER PROPERTY	.00	.00	.00	.00
62-00-00-47210	POLICE DEPT POLE BLDG RENT	.00	.00	.00	.00
62-00-00-47220	VERIZON LEASE	29,486.63	29,487.00	.37	100.00
62-00-00-47221	GENEVA ON LINE RENT	23,836.28	24,821.00	984.72	96.03
62-00-00-47222	T-MOBILE LEASE	44,188.48	44,188.00	.48-	100.00
62-00-00-47225	AT & T LEASE	61,971.88	61,972.00	.12	100.00
62-00-00-47230	SPRINT RENT	53,490.48	53,490.00	.48-	100.00
62-00-00-47235	US CELLULAR LEASE	24,015.49	24,015.00	.49-	100.00
62-00-00-47240	GATEWAY LEASE	5,000.00	5,000.00	.00	100.00
62-00-00-47300	INTERDEPARTMENTAL RENTS	.00	.00	.00	.00
62-00-00-47400	OTHER WATER REVENUE	36,377.07	26,000.00	10,377.07-	139.91
62-00-00-48400	CONTRIBUTED REVENUE	.00	.00	.00	.00
62-00-00-49000	APPL. PRIOR YR APPROPRIATIONS	.00	400,000.00	400,000.00	.00
Total WATER UTILITY:		2,140,249.02	2,397,117.00	256,867.98	89.28
WATER UTILITY					
62-00-00-55000	COVID-19 EXPENDITURES	129.10	.00	129.10-	.00
62-00-00-60000	SUPERVISION & ENGINEERING	5,833.69	4,600.00	1,233.69-	126.82
62-00-00-60100	LABOR & EXPENSES	10,734.52	15,300.00	4,565.48	70.16
62-00-00-60200	CHEMICALS	6,787.44	6,300.00	487.44-	107.74
62-00-00-60300	MISC EXPENSES & UTILITY	31,368.79	36,000.00	4,631.21	87.14
62-00-00-61000	SUPERVISION & ENGINEERING	3,152.37	1,326.00	1,826.37-	237.74
62-00-00-61100	STRUCTURE & IMPRVMT	85.25	1,200.00	1,114.75	7.10
62-00-00-61400	WELLS MAINTENANCE	8,349.74	71,500.00	63,150.26	11.68
62-00-00-61600	MAINS & VALVES-TO RESVR	.00	2,500.00	2,500.00	.00
62-00-00-62000	SUPERVISION & ENGINEERING	6,993.15	6,324.00	669.15-	110.58
62-00-00-62100	FUEL PURCHASES (BIG BERTHA)	.00	250.00	250.00	.00
62-00-00-62300	PUMPING POWER PURCHASED	58,516.67	65,500.00	6,983.33	89.34
62-00-00-62400	PUMPING LABOR & EXPENSE	909.22	3,800.00	2,890.78	23.93
62-00-00-62600	MISCELLANEOUS EXPENSE	.00	1,200.00	1,200.00	.00
62-00-00-63000	SUPERVISION & ENGINEERING	4,384.30	1,581.00	2,803.30-	277.31
62-00-00-63100	MAINTENANCE OF STRUCTURES	21.53	2,200.00	2,178.47	.98
62-00-00-63300	MAINT PUMPING EQUIP	46,910.60	100,000.00	53,089.40	46.91
62-00-00-64000	SUPERVISION & ENGINEERING	18,497.39	24,700.00	6,202.61	74.89
62-00-00-64100	CHEMICALS	32,288.15	39,500.00	7,211.85	81.74
62-00-00-64200	LABOR & EXPENSES (LAB)	25,827.73	33,000.00	7,172.27	78.27
62-00-00-64300	MISC EXPENSE	1,884.71	5,400.00	3,515.29	34.90
62-00-00-65000	SUPERVISION & ENGINEERING	12,192.65	5,814.00	6,378.65-	209.71
62-00-00-65100	PLANT MAINTENANCE	7,283.79	46,100.00	38,816.21	15.80
62-00-00-65200	MAINT WATER TREATMENT EQUIP	128,864.87	54,250.00	74,614.87-	237.54
62-00-00-66000	OPERATIONS SUPERVISION	8,478.73	12,546.00	4,067.27	67.58
62-00-00-66100	MAINT OPS-STANDPIPES	10,215.58	11,250.00	1,034.42	90.81
62-00-00-66200	TRANS & DISTRIBUTION-FLUSHING	6,887.44	5,300.00	1,587.44-	129.95
62-00-00-66300	METER EXPENSE	15,762.22	13,000.00	2,762.22-	121.25
62-00-00-66400	CUSTOMER INSTALLATIONS EXP	.00	.00	.00	.00
62-00-00-66500	MISC EXPENSE LICENSE & TOOLS	1,964.58	2,500.00	535.42	78.58
62-00-00-67000	MAINTENANCE SUPERVISION	5,598.14	5,610.00	11.86	99.79
62-00-00-67100	STRUCTURE & IMPROVEMENTS	.00	150.00	150.00	.00
62-00-00-67200	RESERVOIR & STANDPIPES	19,041.18	57,000.00	37,958.82	33.41
62-00-00-67300	MAINT OF MAINS & VALVES	97,729.38	80,400.00	17,329.38-	121.55
62-00-00-67500	MAINT SERVICES & CURB BOX	65,341.90	75,650.00	10,308.10	86.37
62-00-00-67600	MAINT OF METERS	1,565.14	6,650.00	5,084.86	23.54

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
62-00-00-67700	MAINT OF HYDRANTS	5,913.27	71,500.00	65,586.73	8.27
62-00-00-67800	MAINT FOUNTAINS & MISC PLANT	890.87	1,500.00	609.13	59.39
62-00-00-90100	SUPERVISION	14,920.73	15,000.00	79.27	99.47
62-00-00-90200	METER READING EXPENSE	3,822.45	3,350.00	472.45-	114.10
62-00-00-90300	RECORDS & COLLECTION EXPENSE	19,444.33	21,000.00	1,555.67	92.59
62-00-00-90400	UNCOLLECTABLE ACCOUNTS	90.45	75.00	15.45-	120.60
62-00-00-90500	MISC CUSTOMER A/CS EXP	.00	.00	.00	.00
62-00-00-90600	CUSTOMER SERVICE & INFORMATIO	26,147.65	27,100.00	952.35	96.49
62-00-00-92000	ADMIN & GENERAL SALARIES	24,257.57	25,300.00	1,042.43	95.88
62-00-00-92001	DIRECTOR'S SALARY EXPENSE	45,955.61	46,044.00	88.39	99.81
62-00-00-92100	OFFICE SUPPLIES & EXPENSE	15,973.49	18,100.00	2,126.51	88.25
62-00-00-92300	OUTSIDE SERVICES EMPLOYED	17,496.00	63,000.00	45,504.00	27.77
62-00-00-92400	PROPERTY/LIAB/WC INSURANCE	21,913.98	32,500.00	10,586.02	67.43
62-00-00-92500	INJURIES & DAMAGE	.00	.00	.00	.00
62-00-00-92600	EMPLOYEE PENSIONS & BENEFITS	980.01	2,600.00	1,619.99	37.69
62-00-00-92601	COMP TIME WATER	2,322.18	.00	2,322.18-	.00
62-00-00-92602	PENSION EXPENSE-WLRLI	.00	.00	.00	.00
62-00-00-92605	PAID TIME OFF	24,761.36	27,000.00	2,238.64	91.71
62-00-00-92610	HEALTH INSURANCE EXPENSE	93,088.67	101,705.00	8,616.33	91.53
62-00-00-92620	DENTAL INSURANCE EXPENSE	6,722.75	7,390.00	667.25	90.97
62-00-00-92625	LONG TERM DISABILITY	1,546.61	1,750.00	203.39	88.38
62-00-00-92630	LIFE INSURANCE EXPENSE	1,221.10	1,525.00	303.90	80.07
62-00-00-92635	VISION INSURANCE EXPENSE	267.86	275.00	7.14	97.40
62-00-00-92640	PENSION EXPENSE	28,272.62	29,665.00	1,392.38	95.31
62-00-00-92642	OPEB-ANNUAL CONTRIB	.00	.00	.00	.00
62-00-00-92645	PENSION EXPENSE-GASB 68 ADJ	.00	.00	.00	.00
62-00-00-92660	BEREAVEMENT EXPENSE	.00	.00	.00	.00
62-00-00-92670	FAMILY MEDICAL LEAVE	1,714.81	.00	1,714.81-	.00
62-00-00-92680	ON CALL EXPENSE	2,550.00	2,650.00	100.00	96.23
62-00-00-92690	WORKERS COMP WAGES PAID/REIM	2,905.92	.00	2,905.92-	.00
62-00-00-92700	VACATION PAY	.00	.00	.00	.00
62-00-00-92701	HOLIDAY PAY	9,024.33	11,250.00	2,225.67	80.22
62-00-00-92702	PERSONAL DAY P/R EXPENSE	.00	.00	.00	.00
62-00-00-92703	OPEB-ANNUAL CONTRIB	.00	.00	.00	.00
62-00-00-92800	REGULATORY COMMISSION EXPENS	.00	6,500.00	6,500.00	.00
62-00-00-92900	DUPLICATE CHARGES-CREDIT	.00	.00	.00	.00
62-00-00-93000	MISCELLANEOUS GENERAL EXP	4,596.82	3,500.00	1,096.82-	131.34
62-00-00-93001	PRIOR PERIOD ADJUSTMENT	.00	.00	.00	.00
62-00-00-93100	ADMIN & GENERAL RENTS	.00	.00	.00	.00
62-00-00-93200	MAINTENANCE OF GENERAL PLANT	9,683.00	6,500.00	3,183.00-	148.97
62-00-00-93300	TRANSPORTATION EXPENSE	10,531.26	7,500.00	3,031.26-	140.42
Total WATER UTILITY:		1,040,615.65	1,332,680.00	292,064.35	78.08
WATER UTILITY					
62-00-00-99005	CAP CONTRIBUTIONS-IMPACT FEES	197,730.00	126,750.00	70,980.00-	156.00
62-00-00-99010	CAP CNTRBTNS-CUSTOMER	375,000.00	.00	375,000.00-	.00
Total WATER UTILITY:		572,730.00	126,750.00	445,980.00-	451.86
Total WATER UTILITY:		4,089,592.40	4,221,202.00	131,609.60	96.88
WATER UTILITY Revenue Total:		2,714,857.02	2,529,267.00	185,590.02-	107.34
WATER UTILITY Expenditure Total:		1,374,735.38	1,691,935.00	317,199.62	81.25

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
	Net Total WATER UTILITY:	1,340,121.64	837,332.00	502,789.64-	160.05

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
LIBRARY-INVESTMENT FUNDS					
LIBRARY-INVESTMENT FUNDS					
LIBRARY-INVESTMENT FUNDS					
98-00-00-48110	INTEREST EARNED	122.32	.00	122.32-	.00
98-00-00-48120	DIVIDEND INCOME	.00	.00	.00	.00
98-00-00-48140	PORTFOLIO GAINS/LOSSES	23,899.89	.00	23,899.89-	.00
98-00-00-48920	DONATIONS	8,790.87	.00	8,790.87-	.00
98-00-00-48930	FUNDRAISING DONATIONS	322,918.81	.00	322,918.81-	.00
98-00-00-48940	CONTRIB FROM CITY CAP PROJECTS	163,000.00	.00	163,000.00-	.00
98-00-00-49600	TRANSFER FROM LIBRARY FUND	.00	.00	.00	.00
Total LIBRARY-INVESTMENT FUNDS:		518,731.89	.00	518,731.89-	.00
LIBRARY-INVESTMENT FUNDS					
98-00-00-52110	GENERAL ADMIN EXPENSES	2,493.09	.00	2,493.09-	.00
98-00-00-54160	USE OF DONATED FUNDS	7,180.30	.00	7,180.30-	.00
98-00-00-54170	USE OF SPECIAL PROJECT FUNDS	269,733.88	.00	269,733.88-	.00
98-00-00-54180	USE OF FUNDRAISING FUNDS	.00	.00	.00	.00
98-00-00-54190	USE OF CARRYFORWARD/TRF FUND	.00	.00	.00	.00
Total LIBRARY-INVESTMENT FUNDS:		279,407.27	.00	279,407.27-	.00
Total LIBRARY-INVESTMENT FUNDS:		798,139.16	.00	798,139.16-	.00
LIBRARY-INVESTMENT FUNDS Revenue Total:		518,731.89	.00	518,731.89-	.00
LIBRARY-INVESTMENT FUNDS Expenditure Total:		279,407.27	.00	279,407.27-	.00
Net Total LIBRARY-INVESTMENT FUNDS:		239,324.62	.00	239,324.62-	.00

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
LIBRARY					
LIBRARY					
LIBRARY					
99-00-00-41110	PROPERTY TAX LEVY	485,000.00	485,000.00	.00	100.00
99-00-00-43540	GRANTS	.00	.00	.00	.00
99-00-00-45120	LIBRARY FINES AND FEES	2,786.75	3,500.00	713.25	79.62
99-00-00-45150	COPIES,PRINTS,FAXES	1,320.53	2,500.00	1,179.47	52.82
99-00-00-46000	CASH DRAWER OVERAGES/UNDERA	.00	.00	.00	.00
99-00-00-46210	LIBRARY MISC REVENUE	.00	.00	.00	.00
99-00-00-47310	KENOSHA COUNTY REVENUES	8,592.00	8,592.00	.00	100.00
99-00-00-47320	RACINE COUNTY REVENUES	5,040.00	5,040.00	.00	100.00
99-00-00-47330	WALWORTH COUNTY REVENUES	245,547.00	250,559.00	5,012.00	98.00
99-00-00-47340	WAUKESHA COUNTY REVENUES	7.00	7.00	.00	100.00
99-00-00-47350	ROCK COUNTY (ARROWHEAD) REV	179.00	179.00	.00	100.00
99-00-00-47360	JEFFERSON COUNTY REVENUES	.00	.00	.00	.00
99-00-00-48110	INTEREST EARNED	32.15	.00	32.15-	.00
99-00-00-48120	DIVIDEND INCOME	.00	.00	.00	.00
99-00-00-48140	PORTFOLIO GAINS/LOSSES	.00	.00	.00	.00
99-00-00-48190	DISCOUNTS EARNED	.00	.00	.00	.00
99-00-00-48400	INSURANCE REIMBURSEMENTS	.00	.00	.00	.00
99-00-00-48920	DONATIONS	.00	.00	.00	.00
99-00-00-49000	PROCEEDS FROM BORROWING	.00	.00	.00	.00
99-00-00-49100	APPL OF PR YR APPROPRIATIONS	.00	.00	.00	.00
99-00-00-49500	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
Total LIBRARY:		748,504.43	755,377.00	6,872.57	99.09
LIBRARY					
99-00-00-51100	LIBRARY FT SALARIES	318,150.94	312,193.00	5,957.94-	101.91
99-00-00-51200	LIBRARY PT WAGES	51,521.54	87,368.00	35,846.46	58.97
99-00-00-51340	LIBRARY LIFE INSURANCE	740.56	750.00	9.44	98.74
99-00-00-51345	LIBRARY HEALTH INSURANCE	67,127.62	82,480.00	15,352.38	81.39
99-00-00-51350	LIBRARY DENTAL INSURANCE	3,490.00	2,520.00	970.00-	138.49
99-00-00-51355	LIBRARY VISION INSURANCE	212.34	.00	212.34-	.00
99-00-00-51360	LIBRARY RETIREMENT	21,270.65	21,073.00	197.65-	100.94
99-00-00-51370	LIBRARY DISABILITY PREMIUMS	1,153.40	1,175.00	21.60	98.16
99-00-00-51520	LIBRARY SOCIAL SECURITY	27,698.63	30,566.00	2,867.37	90.62
99-00-00-52110	GENERAL ADMIN EXPENSES	5,787.18	3,500.00	2,287.18-	165.35
99-00-00-52160	PROFESSIONAL SERVICES	102,638.64	.00	102,638.64-	.00
99-00-00-52210	LIBRARY TELEPHONE EXP	2,338.09	2,000.00	338.09-	116.90
99-00-00-52220	LIBRARY UTILITIES	10,904.70	17,000.00	6,095.30	64.15
99-00-00-52500	LIBRARY BLDG REPAIR	.00	15,000.00	15,000.00	.00
99-00-00-53100	LIBRARY OFFICE SUPPLIES	138.88	2,000.00	1,861.12	6.94
99-00-00-53120	LIBRARY POSTAGE	468.40	622.00	153.60	75.31
99-00-00-53130	WORKERS COMP INSURANCE	467.28	1,400.00	932.72	33.38
99-00-00-53140	LIABILITY & PROPERTY INSURANCE	7,318.89	10,330.00	3,011.11	70.85
99-00-00-53320	STAFF CONTINUING EDUCATION	967.60	3,000.00	2,032.40	32.25
99-00-00-53500	LIBRARY MAINT SUPPLIES	1,219.95	2,500.00	1,280.05	48.80
99-00-00-53600	LIBRARY BLDG MAINT SERVICES	7,155.83	30,000.00	22,844.17	23.85
99-00-00-53990	LIBRARY MISCELLANEOUS	1,031.09	.00	1,031.09-	.00
99-00-00-54100	LIBRARY ADULT MATERIALS	25,874.86	30,000.00	4,125.14	86.25
99-00-00-54110	LIBRARY YOUTH MATERIALS	20,740.57	25,000.00	4,259.43	82.96
99-00-00-54120	LIBRARY MAGAZINES & NEWSPAPER	3,059.44	4,000.00	940.56	76.49
99-00-00-54130	LIBRARY REFERENCE MATERIALS	.00	.00	.00	.00
99-00-00-54140	LIBRARY NONPRINT MATERIALS	9,273.30	20,000.00	10,726.70	46.37

Account Number	Account Title	2021-21 Prior year Actual	2021-21 Prior year Budget	Variance Current year	% of Budget
99-00-00-54150	LIBRARY PROGRAMS	3,312.78	7,500.00	4,187.22	44.17
99-00-00-54155	LIBRARY MARKETING	222.78	1,500.00	1,277.22	14.85
99-00-00-54160	USE OF DONATED FUNDS	.00	.00	.00	.00
99-00-00-54170	USE OF GRANT FUNDS	.00	.00	.00	.00
99-00-00-55000	COVID-19 EXPENDITURES	1,896.74	.00	1,896.74-	.00
99-00-00-55100	LIBRARY SIRSI	20,615.06	22,000.00	1,384.94	93.70
99-00-00-55110	LIBRARY CIRCULATION SUPPLIES	1,051.19	3,000.00	1,948.81	35.04
99-00-00-55120	LIBRARY PROCESSING SUPPLIES	1,570.09	4,000.00	2,429.91	39.25
99-00-00-55140	LIBRARY COMPUTER HARDWARE	1,239.24	3,000.00	1,760.76	41.31
99-00-00-55150	LIBRARY COMPUTER SOFTWARE	644.99	500.00	144.99-	129.00
99-00-00-55160	LIBRARY IT CONSULTING SERVICES	.00	1,000.00	1,000.00	.00
99-00-00-55320	LIBRARY EQUIP LEASES & MAINT	5,348.25	8,400.00	3,051.75	63.67
99-00-00-56230	SHARED SAVINGS PRINCIPAL PYMT	.00	.00	.00	.00
99-00-00-56630	SHARED SAVINGS INTEREST PYMT	.00	.00	.00	.00
99-00-00-57800	LIBRARY CONTINGENCY	.00	.00	.00	.00
99-00-00-59000	LGIP #9 EXPENDITURES	16,651.59	.00	16,651.59-	.00
Total LIBRARY:		743,303.09	755,377.00	12,073.91	98.40
Total LIBRARY:		1,491,807.52	1,510,754.00	18,946.48	98.75
LIBRARY Revenue Total:		748,504.43	755,377.00	6,872.57	99.09
LIBRARY Expenditure Total:		743,303.09	755,377.00	12,073.91	98.40
Net Total LIBRARY:		5,201.34	.00	5,201.34-	.00
Net Grand Totals:		9,134,630.30	4,173,229.00	4,961,401.30-	218.89

**City of Lake Geneva
Finance, License, & Regulation Committee
January 18, 2022**

**Prepaid Checks
01/05/22-01/18/22**

**Total:
\$57,359.08**

Checks over \$5,000:

\$	5,332.00	<i>Stephanie Lynn Lake Geneva LLC-Riviera Event Coordinator</i>
\$	9,180.00	<i>YMCA-January/February Payment</i>
\$	21,880.08	<i>Alliant Energy-electric bills</i>

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Bank.Bank account = "043230"

Invoice.Payment due date = 01/05/2022,01/12/2022,01/13/2022

[Report].Invoice GL Account (2 Characters) = {<>} 61

[Report].Invoice GL Account (2 Characters) = {<>} 62

Check Issue Date	Check Number	Vendor Number	Payee	Amount
01/05/2022	78256	2354	CULLIGAN OF BURLINGTON	114.00
01/05/2022	78257	2899	LIBRARY SUPPLY SOLUTIONS LLC	468.00
01/05/2022	78258	6373	MANITOWISH RIVER STUDIO TRAILS NORTH	18.95
01/05/2022	78259	2977	MIDWEST TAPE	193.89
01/05/2022	78260	3128	PELLER INVESTMENTS LLC	4,000.00
01/05/2022	78261	3232	RHYME BUSINESS PRODUCTS	611.72
01/05/2022	78262	3233	RHYME BUSINESS PRODUCTS	144.09
01/12/2022	78343	2273	CHASE CARD SERVICES	2,809.34
01/12/2022	78344	3001	SECURIAN FINANCIAL GROUP	2,445.40
01/12/2022	78345	5326	STEPHANIE LYNN LAKE GENEVA LLC	5,332.00
01/12/2022	78346	5874	UNIQUE	26.85
01/12/2022	78347	5001	VERIZON WIRELESS	76.02
01/12/2022	78348	5336	WT COX INFORMATION SERVICES	2,550.31
01/12/2022	78349	5160	YMCA	9,180.00
01/12/2022	78350	2046	ALLIANT ENERGY	21,880.08
01/13/2022	78351	5119	STATE OF WISCONSIN	3,367.98
01/13/2022	78352	5036	WALWORTH COUNTY TREASURER	1,284.98
01/13/2022	78357	3024	MUTUAL OF OMAHA	2,825.77
01/13/2022	78359	19	DIGGERS HOTLINE	29.70
Grand Totals:				57,359.08

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
01-00-00-13100	.00	.00	.00
01-00-00-13110	4,000.00	.00	4,000.00
01-00-00-21100	.00	4,000.00-	4,000.00-
11-00-00-16100	422.50	.00	422.50
11-00-00-21100	.00	39,799.38-	39,799.38-
11-00-00-21340	2,270.67	.00	2,270.67
11-00-00-21555	1,536.25	.00	1,536.25
11-00-00-21562	944.85	.00	944.85
11-00-00-21564	344.67	.00	344.67
11-10-00-51330	174.73	.00	174.73
11-10-00-55000	14.77	.00	14.77
11-12-00-24200	1,284.98	.00	1,284.98
11-12-00-24240	3,367.98	.00	3,367.98
11-15-10-54500	211.15	.00	211.15
11-16-10-52220	2,998.69	.00	2,998.69
11-16-10-55310	611.72	.00	611.72
11-21-00-52220	45.58	.00	45.58

GL Account	Debit	Credit	Proof
11-22-00-52220	1,349.06	.00	1,349.06
11-22-00-58000	374.58	.00	374.58
11-24-00-53100	144.09	.00	144.09
11-29-00-52210	76.02	.00	76.02
11-29-00-52220	54.73	.00	54.73
11-32-10-52220	958.37	.00	958.37
11-32-10-53450	623.50	.00	623.50
11-32-13-54100	360.00	.00	360.00
11-32-15-54600	29.70	.00	29.70
11-34-10-52220	435.70	.00	435.70
11-34-10-52230	9,279.11	.00	9,279.11
11-51-10-52220	738.92	.00	738.92
11-52-00-52220	1,172.01	.00	1,172.01
11-52-00-59220	187.02	.00	187.02
11-52-01-52220	608.03	.00	608.03
11-70-00-57600	9,180.00	.00	9,180.00
40-00-00-21100	.00	3,743.60-	3,743.60-
40-54-10-52220	292.50	.00	292.50
40-55-20-53600	114.00	.00	114.00
40-55-30-52220	3,337.10	.00	3,337.10
42-00-00-21100	.00	31.59-	31.59-
42-34-50-53400	31.59	.00	31.59
47-00-00-21100	.00	5,332.00-	5,332.00-
47-00-00-57210	2,666.00	.00	2,666.00
47-00-00-57212	2,666.00	.00	2,666.00
99-00-00-21100	.00	4,452.51-	4,452.51-
99-00-00-52110	540.00	.00	540.00
99-00-00-52220	563.26	.00	563.26
99-00-00-53120	10.35	.00	10.35
99-00-00-54100	18.95	.00	18.95
99-00-00-54120	2,625.21	.00	2,625.21
99-00-00-54140	193.89	.00	193.89
99-00-00-54155	6.00	.00	6.00
99-00-00-55100	26.85	.00	26.85
99-00-00-55120	468.00	.00	468.00
Grand Totals:	57,359.08	57,359.08-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Bank.Bank account = "043230"

Invoice.Payment due date = 01/05/2022,01/12/2022,01/13/2022

[Report].Invoice GL Account (2 Characters) = {<>} 61

[Report].Invoice GL Account (2 Characters) = {<>} 62

City of Lake Geneva
Finance, License, & Regulation Committee
January 1, 2022

Accounts Payable

	<u>Fund #</u>	
1. General Fund	11	<u>\$ 86,116.23</u>
2. Debt Service	20	<u>\$ -</u>
3. Lakefront	40	<u>\$ 12,063.34</u>
4. Capital Projects	43	<u>\$ 12,294.42</u>
5. Parking	42	<u>\$ 7,400.32</u>
6. Cemetery	48/49	<u>\$ 220.00</u>
7. Equipment Replacement	50	<u>\$ 841.14</u>
8. Library Fund	99	<u>\$ -</u>
9. Impact Fees	45	<u>\$ 3,555.00</u>
10. Tourism Commission	47	<u>\$ -</u>
11. Use of Building Funds-Library	98	<u>\$ -</u>
 Total All Funds		 <u><u>\$122,490.45</u></u>

CITY OF LAKE GENEVA
ACCOUNTS PAYABLE UNPAID ITEMS OVER \$5,000

FINANCE, LICENSE, & REGULATION COMMITTEE
1/18/2022

TOTAL UNPAID ACCOUNTS PAYABLE	\$	122,490.45
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ITEMS > \$5,000

Celebrations on Wells-NYE Gala catering	\$	8,200.00
Civic Plus LLC-1st Installment-Website/Clerk software	\$	9,912.71
Johns Disposal Service Inc.-Garbage pickup-January	\$	51,538.72
Rote Oil Company-Fuel purchase	\$	6,261.67
Titan Public Safety Solutions-Tipps software support	\$	5,858.00

Balance of Other Items	\$	40,719.35
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Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

Invoice.Batch = "12312021B","12312021D","01192022","01192022A"

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
AURORA EAP				
IN 24579	12/29/2021	1ST QTR 2022 FEE	11-10-20-51350 EAP PROGRAM	937.50
Total AURORA EAP:				937.50
BATZNER PEST CONTROL				
3261341	12/30/2021	PEST CONTROL-DEC	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	130.00
Total BATZNER PEST CONTROL:				130.00
BUMPER TO BUMPER AUTO PARTS				
662-451456	12/29/2021	SALTER LITE-SPREADER #125	11-32-12-53510 EQUIP MAINT SUPPL-SNOW & ICE	6.39
662-451704	01/04/2022	LITE CONNECTOR	11-32-12-53510 EQUIP MAINT SUPPL-SNOW & ICE	9.89
662-452103	01/13/2022	WIPERS-#133	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	24.18
Total BUMPER TO BUMPER AUTO PARTS:				40.46
CDW GOVERNMENT INC				
Q324302	12/30/2021	FIREWALL-PHONE SYS UPG/ST	50-00-00-58000 MISC/COMP EQUIP PURCHASES	841.14
Total CDW GOVERNMENT INC:				841.14
CELEBRATION ON WELLS				
12/31/21	12/31/2021	CATERING-NYE GALA	40-55-40-53000 TOURISM GRANT FUNDS EXP	8,200.00
Total CELEBRATION ON WELLS:				8,200.00
CES				
LKG/073746	10/07/2021	OCC SENSOR-COBB PARK	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	28.54
LKG/074944	12/07/2021	1070 CAREY-FUSES/ELECTRIC	11-32-10-53500 BLDG MAINT SUPPLIES-STR DEPT	128.70
LKG/075491	01/10/2022	CLAMP FOR WALL	11-32-10-53500 BLDG MAINT SUPPLIES-STR DEPT	9.83
Total CES:				167.07
CGC INC				
60933	12/26/2021	DISC GOLF BRIDGE	43-52-00-53000 PARKS AND REC CAPITAL PROJECTS	2,381.71
Total CGC INC:				2,381.71
CINTAS CORP				
5091067208	01/11/2022	FIRST AID CABINET RESTOCK	11-32-10-53900 FIRST AID AND SAFETY SUPPLIES	85.29
Total CINTAS CORP:				85.29
CIVIC PLUS LLC				
220922	01/01/2022	CIVICENGAGE-1ST INSTALLME	43-16-10-17010 CITY HALL CAPITAL PROJECTS	4,322.71
220933	01/01/2022	CIVICCLERK-1ST INSTALLMENT	43-16-10-17010 CITY HALL CAPITAL PROJECTS	5,590.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CIVIC PLUS LLC:				9,912.71
CIVIC SYSTEMS LLC				
CVC21372	12/17/2021	CIVIC SUPPORT FEES-JAN-JUN	11-15-10-54500 COMPUTER IT SVC & EQUIPMENT	4,382.50
Total CIVIC SYSTEMS LLC:				4,382.50
DUNN LUMBER				
979533	12/29/2021	PULL ROPE-BLOWER	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	.87
982741	01/04/2022	KEROSENE HOSE	11-32-10-53410 VEHICLE-FUEL & OIL	7.11
982872	01/04/2022	RIVETS	11-16-10-53500 CITY HALL BLDG MAINT SUPPLIES	8.49
984100	01/06/2022	GRINDER,CAULK	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	78.77
984416	01/06/2022	TARP CORDS-WAGON COVER	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	57.98
985716	01/10/2022	PAINT-GARBAGE CANS	11-52-00-53520 GROUNDS MAINT SUPPLIES	52.12
986516	01/11/2022	PLYWOOD-BUILDING MATERIA	11-32-10-53500 BLDG MAINT SUPPLIES-STR DEPT	167.48
986591	01/11/2022	VISTORS CENTER-DOOR REPA	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	1.72
986591	01/11/2022	BATTERIES-PLOW CONTROL	11-32-12-53510 EQUIP MAINT SUPPL-SNOW & ICE	8.99
986867	01/11/2022	NUTS,BOLTS-SIGN SUPPLIES	11-34-10-53750 TRAFFIC CONTROL STREET SIGNS	48.93
986878	01/11/2022	DRILL BIT-CHAMBER BATH	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	4.69
987069	01/11/2022	TRK PARTS-#41/#135	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	69.41
987946	01/12/2022	TOILET SUPPLY LINE	11-51-10-52400 MUSEUM-MAINTENANCE & REPAIRS	8.19
988117	01/12/2022	SENSOR-DT ST LIGHTS	11-34-10-52610 STREET LIGHTS REPAIRS	12.99
Total DUNN LUMBER:				527.74
ELKHORN NAPA AUTO PARTS				
253713	01/05/2022	BATTERIES-JACOBSEN MOWE	11-52-01-59520 GROUNDS MAINTENANCE SUPPLIES	226.04
253831	01/06/2022	DIESEL CANS	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	49.76
253887	01/06/2022	JUMP PAC	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	375.00
253935	01/07/2022	HEADLIGHT	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	33.98
254348	01/11/2022	HOOD HEADLIGHT	11-32-10-53410 VEHICLE-FUEL & OIL	10.00
Total ELKHORN NAPA AUTO PARTS:				694.78
FASTENAL COMPANY				
WIELK168064	12/13/2021	SHOP SUPPLIES	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	35.96
Total FASTENAL COMPANY:				35.96
FEDERAL SIGNAL CORP				
7916760	12/13/2021	STORM SIREN SOFTWARE	11-29-00-58100 EQUIPMENT OUTLAY	3,000.00
Total FEDERAL SIGNAL CORP:				3,000.00
FLOWER, JIM				
REIMB 12/21	01/07/2022	REIMB-485 MILES DEC	11-24-00-53300 BLDG INSPECTOR TRAVEL-MILEAGE	271.60
Total FLOWER, JIM:				271.60
HE STARK AGENCY INC				
6089-PARK 12/	12/31/2021	COLLECTION FEES-DEC	42-34-50-52160 CALE CC AND COLLEC FEES	312.50
Total HE STARK AGENCY INC:				312.50
ITU ABSORB TECH INC				
7837929	01/07/2022	MATS,RAGS,COVERALLS	11-32-10-53600 ST DEPT BLDG MAINT SERV COSTS	89.66

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
7837930	01/07/2022	MATS	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	125.97
Total ITU ABSORB TECH INC:				215.63
JOHNS DISPOSAL SERVICE INC				
785728	01/06/2022	JAN SVC	11-36-00-52940 SOLID WASTE-RESIDENTIAL	33,279.86
785728	01/06/2022	JAN SVC	11-36-00-52970 SOLID WASTE-RECYCLING	18,258.86
Total JOHNS DISPOSAL SERVICE INC:				51,538.72
KAESTNER AUTO ELECTRIC CO				
357196	01/05/2022	SHOVELS,FORKS,SCRUB BRU	11-52-00-53400 PARKS OPERATING SUPPLIES	416.87
357196	01/05/2022	HAMMER SET	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	46.99
357316	01/10/2022	FORKS	11-52-00-53400 PARKS OPERATING SUPPLIES	97.98
Total KAESTNER AUTO ELECTRIC CO:				561.84
KENOSHA CIRCUIT COURT				
WARRANT-SM	01/07/2022	WARRANT-SMITH	11-12-00-24280 COURT FINES-OTHER	700.00
Total KENOSHA CIRCUIT COURT:				700.00
LAKE GENEVA UTILITY				
405 ELMWOO	12/30/2021	405 ELMWOOD AVE	45-00-00-24520 WATER IMPACT FEES	1,690.00
405 ELMWOO	12/30/2021	405 ELMWOOD AVE	45-00-00-24530 SEWER IMPACT FEES	1,865.00
Total LAKE GENEVA UTILITY:				3,555.00
LANGE ENTERPRISES INC				
78919	01/05/2022	EDWARDS/TOWNLINE SIGNS	11-34-10-53750 TRAFFIC CONTROL STREET SIGNS	177.04
Total LANGE ENTERPRISES INC:				177.04
LEEP SIMENTAL, MAIRA				
REIMB 1/5/22	01/05/2022	REIMB OPS LIC OVPD 2021 FD	11-00-00-44110 OPERATOR LICENSES	25.00
Total LEEP SIMENTAL, MAIRA:				25.00
MENARD CONSULTING INC				
2211	01/05/2022	GASB 75 ACTUARIAL VAL-ROLL	11-15-10-52120 ACCTG CONSULTANT FEES	200.00
Total MENARD CONSULTING INC:				200.00
MONROE TRUCK EQUIPMENT				
5468015	01/05/2022	TRK WORK LIGHT	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	70.08
Total MONROE TRUCK EQUIPMENT:				70.08
MUNICIPAL SERVICES LLC				
202202	12/31/2021	SUB INSPECTOR-2/28/21 SVCS	11-24-00-52190 CONTRACT BUILDING INSPECTOR	99.75
Total MUNICIPAL SERVICES LLC:				99.75
NEI-TURNER MEDIA				
15881	12/15/2021	AT THE LAKE-WEDDING GUIDE	40-55-10-53160 PUBLICATIONS & PROMOTIONS	900.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total NEI-TURNER MEDIA:				900.00
PATS SERVICES INC				
A-226301	12/22/2021	PORT A POTTY SVC-DEC	48-00-00-52260 CEM WATER/SEWER EXP	220.00
Total PATS SERVICES INC:				220.00
PFI FASHIONS INC				
337	12/15/2021	UNIFORMS	42-34-50-51380 PARKING UNIFORMS	437.82
Total PFI FASHIONS INC:				437.82
ROBERTSON, MADELINE				
REIMB1/5/22	01/05/2022	REIMB-OPS LIC OVPD 2021 FD	11-00-00-44110 OPERATOR LICENSES	25.00
Total ROBERTSON, MADELINE:				25.00
ROTE OIL COMPANY				
2133600208	12/02/2021	275.9 GALS DYED DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	717.07
2133600209	12/02/2021	700.2 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	2,036.88
2136500212	12/31/2021	196.4 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	551.70
220070215	01/07/2022	400.3 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	1,164.48
220070216	01/07/2022	150 GALS DYED DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	389.85
582139	01/01/2022	499 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	1,401.69
Total ROTE OIL COMPANY:				6,261.67
RUSSELL CESCHI INSPECTIONS LLC				
NOV/DEC 202	12/22/2021	COMM ELECTRIC INSP-NOV/DE	11-24-00-52190 CONTRACT BUILDING INSPECTOR	1,140.00
Total RUSSELL CESCHI INSPECTIONS LLC:				1,140.00
RYAN'S DANCE STUDIO LLC				
1/4/2022	01/04/2022	DANCE INSTRUCTOR-NYE	40-55-40-53000 TOURISM GRANT FUNDS EXP	300.00
Total RYAN'S DANCE STUDIO LLC:				300.00
SHRED-IT				
8000638787	12/25/2021	SHREDDING SVC-NOV	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	23.49
8000638787	12/25/2021	SHREDDING SVC-DEC	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	23.79
Total SHRED-IT:				47.28
SIGNATURE SIGNS LLC				
5759	12/21/2021	PARKING SIGNS/DECALS	42-34-50-53400 OPERATING SUPPLIES-ENFORCEMEN	2,745.00
Total SIGNATURE SIGNS LLC:				2,745.00
STATE OF WISCONSIN				
INV.64-246 12/	12/31/2021	COURT FINES-DEC 2021	11-12-00-24240 COURT FINES-STATE	3,077.00
Total STATE OF WISCONSIN:				3,077.00
STEP IT UP RENTAL LLC				
907	09/29/2021	CHAIR RENTAL-NYE RIV	40-55-40-53000 TOURISM GRANT FUNDS EXP	1,162.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total STEP IT UP RENTAL LLC:				1,162.50
STEPHANIE LYNN LAKE GENEVA LLC				
REIMB 12/21	01/06/2022	REIMB-ALLSEATED FLOOR PLA	40-55-10-53160 PUBLICATIONS & PROMOTIONS	534.00
Total STEPHANIE LYNN LAKE GENEVA LLC:				534.00
SYSTEMS DESIGN				
21620	01/05/2022	IRRIGATION SHUTDOWN-LIB P	11-52-00-52410 BLDG MAINT&REPAIR-PARKS	225.00
21664	01/05/2022	IRRIGATION SHUTDOWN-RIVIE	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	362.50
21811	01/05/2022	IRRIGATION SHUTDOWN-CITY	11-16-10-52400 CITY HALL BUILDING REPAIRS	150.00
Total SYSTEMS DESIGN:				737.50
TITAN PUBLIC SAFETY SOLUTIONS				
5319	01/01/2022	TIPPS SOFTWARE/SUPPORT	11-12-00-53610 EQUIPMENT MAINT SERVICE COSTS	5,858.00
Total TITAN PUBLIC SAFETY SOLUTIONS:				5,858.00
TJ'S PLUMBING & WATER SVC INC				
1610	01/03/2022	TESTING-RED PRESSURE ZON	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	105.00
Total TJ'S PLUMBING & WATER SVC INC:				105.00
TOTAL PARKING SOLUTIONS INC				
105587	12/17/2021	CMS MONITORING-JAN	42-34-50-54500 SUPPORT CONTRACTS	3,445.00
TOTAL PARKING SOLUTIONS INC:				3,445.00
UNITED LABORATORIES				
INV337882	12/30/2021	ORANGE GEL	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	1,490.40
Total UNITED LABORATORIES:				1,490.40
UNITED PUBLIC SAFETY INC				
UPS00047833	12/31/2021	AUTO OWNER LOOKUPS-DEC 2	42-34-50-54500 SUPPORT CONTRACTS	420.00
Total UNITED PUBLIC SAFETY INC:				420.00
VANDEWALLE & ASSOCIATES INC				
202112028	12/20/2021	COST RECOVERY	11-00-00-13910 A/R BILL OUTS	1,271.25
202112028	12/20/2021	CITY ZONING	11-69-30-52180 ZONING CODES	1,458.75
Total VANDEWALLE & ASSOCIATES INC:				2,730.00
WALWORTH COUNTY TREASURER				
INV.64-246 12/	12/31/2021	COURT FINES-DEC 2021	11-12-00-24200 COURT FINES-COUNTY	898.26
Total WALWORTH COUNTY TREASURER:				898.26
WISCONN VALLEY MEDIA GROUP				
55146	01/05/2022	LN-978 N KNOLL LN VARIANCE	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	28.36
55147	01/05/2022	LN-875 GENEVA PKWY ZNG AM	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	48.76
55148	01/05/2022	LN-875 GENEVA PKWY ANNEX	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	47.54
55149	01/05/2022	LN-201 N EDWARDS PIP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	49.98
55150	01/05/2022	LN-244 BROAD ST PIP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	62.55

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55151	01/05/2022	LN-CUP 912-914 WILLIAMS ST	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	47.76
55152	01/05/2022	LN-GUAC STAR LIQ LIC	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	43.73
55153	01/05/2022	LN-CUP 925 MAYTAG RD	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	48.98
84970-1	12/26/2021	BANNER AD ONLINE-REG NEW	40-55-40-53000 TOURISM GRANT FUNDS EXP	474.34
Total WISCONN VALLEY MEDIA GROUP:				852.00
ZIYAD, NEMER				
RFD 1/7/22	01/07/2022	PARK TIX RFD-DBL PYMT	42-34-50-46320 PARKING TICKET PENALTIES	20.00
RFD 1/7/22	01/07/2022	PARK TIX RFD-DBL PYMT	42-34-50-46340 PARKING STALL TICKETS	20.00
Total ZIYAD, NEMER:				40.00
Grand Totals:				122,490.45

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Detail report.

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