Lake Geneva Utility Commission

MUNICIPAL WATER AND WASTEWATER SERVICES

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

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

LAKE GENEVA UTILITY COMMISSION
MONDAY OCTOBER 16, 2023 4:00 PM
COUNCIL CHAMBERS - CITY HALL, 626 GENEVA STREET

MEETINGS WILL BE HELD VIRTUALLY AS WELL AS IN PERSON. IF YOU WISH TO LISTEN TO OR WATCH THE MEETING YOU MAY DO SO BY USING THE FOLLOWING:

1. Links to the Lake Geneva Utility Commission's live video stream can be found at https://cityoflakegeneva.gov/319/City-Meetings-Video-Stream
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 Meeting to Order
2. Roll Call
3. Comments from the public as allowed by Wis. Statutes §19.84 (2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes.
4. Approve Utility Commission Minutes from September 18, 2023 as prepared and distributed
5. Acknowledgement of Correspondence
6. Approval of September 2023 Financials
7. Approval of September 2023 Bills
8. Directors Report
9. Discussion/Action on a proposal for a change in the firm to conduct Utility auditing services
10. Discussion/Action on proposed plans by Pioneer Estates of Lake Geneva to add two water and sewer services on parcel MB 700002
11. Discussion/Action on proposed amendments to the Utility Uniform, Clothing & Dress Policy
12. Discussion/Action on proposals for exterior door replacements at the Wastewater Treatment Plant
13. Discussion/Action on estimate of probable construction costs for the Big Foot lift station force main replacement
14. Discussion/Action on draft 2024 Utility Operations and Maintenance Budgets
15. Adjourn

Lake Geneva Utility Commission Minutes
Lake Geneva Utility Commission Meeting
Monday September 18, 2023, 4:00pm
Council Chambers, City Hall – 626 Geneva St

THIS MEETING WAS HELD IN PERSON

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

Roll Call – Lyon, Klein, Howell, Frame, Nord, Stanczak & Binn

Staff in Attendance – Gajewski

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

Approve Utility Commission Minutes from August 21, 2023, as prepared and distributed.
Binn/Stanczak motion to approve. Passed unanimously.

Acknowledgement of Correspondence
None

Approval of August 2023 Financials
Binn/Howell motion to approve. Passed unanimously.

Approval of August 2023 Bills
Howell/Frame motion to approve. Passed unanimously.

Director's Report
Gajewski reviewed the submitted Director's report and gave an update on fall hydrant flushing and valve turning. Wastewater crews are out in the collections system jetting and the grouting and lining of manholes is scheduled to be done this year. Josh updated the Commission on the force main break at the Big Foot Lift Station. Third quarter billing will be mailed at the end of the month with bills due October 20. WisDOT is on schedule to do geotechnical work in the next few weeks with 21 boring locations. Gajewski gave an update on the ongoing local development projects.
Binn/Frame motion to approve the Director's report. Passed unanimously.

Discussion/Action on an amendment to the authorized prepaid vendor list
Gajewski explained that we almost exclusively use slurry as backfill now and there is a small saving to be had if we pay the invoices within a certain timeline. This is why he is requesting an addition to the list.
Binn/Klein motion to approve the proposed amendment to the prepaid vendor list. Passed unanimously.

Discussion/Action on the preliminary draft of Utility's 2024 capital project requests
Gajewski explained that the list is just a preliminary draft at this time and there is an expectation that prices will need to be updated. He explained what the markings on the list refer to and said he can go over each project individually if the Commission desires. Discussion was had regarding the Septage Receiving Station and Gajewski gave some background information on this project as well as an update on where we are today. Discussion was had on water quality requirements and PFAS and where we are in terms of changes that may be required to our system to adhere to any future

guidelines that could be upcoming. Gajewski reassured the Commission that we have consistently seen PFAS results at half the acceptable level that the EPA is discussing so no brick-and-mortar changes are expected to be required. On the water side, the areas that are being looked at are Iron & Manganese filtration and also lifespan replacement for existing underground facilities. The draft also includes engineering for the Highway 50 project.
Lyon/Binn motion to approve the preliminary draft of the capital project requests. Passed unanimously.

Adjourn
Binn/Frame motion to adjourn at 4:23pm. Passed unanimously.

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

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 9 / 2023

FUND 61 - WASTEWATER UTILITY

REVENUES	Current Period	YTD	2023 Budget	YTD vs Budget	YTD % of Budget *75%*	Prior YTD 2022	Prior YTD 5 Year Avg.
INTEREST EARNED	28,764	188,761	69,600	119,161	271.21%	33,128	16,619
CUSTOMER SALES	629,662	1,643,301	2,104,937	-461,636	78.07%	1,571,096	1,507,178
OTHER REVENUE	3,026	12,262	11,225	1,037	109.24%	8,687	7,232
CAPITAL CONTRIBUTIONS	14,174	429,696	205,150	224,546	209.45%	145,470	134,672
TOTAL REVENUES	**675,626**	**2,274,020**	**2,390,912**	**-116,892**	**95.11%**	**1,758,382**	**1,665,700**
EXPENSES							
TOTAL OUTSIDE SERVICES	40,130	208,062	408,455	-200,393	50.94%	204,085	193,282
TOTAL OPERATING EXPENSES	8,755	29,333	45,550	-16,217	64.40%	27,421	22,516
TOTAL INSURANCE	8,423	25,269	29,450	-4,181	85.80%	21,962	19,310
TOTAL SALARY & BENEFITS	105,147	492,018	668,150	-176,132	73.64%	418,179	403,514
TOTAL LAB SUPPLIES	1,663	16,209	21,250	-5,041	76.28%	17,326	12,680
TOTAL MISCELLANEOUS EXPENSE	19	142	1,000	-858	14.17%	89	376
TOTAL MAINTENANCE	63,572	148,216	301,600	-153,384	49.14%	52,548	118,880
TOTAL OPERATION & MAINTENANCE EXPENSES	**227,710**	**919,249**	**1,475,455**	**-556,206**	**62.30%**	**741,610**	**770,557**
REVENUES OVER O&M EXPENSES	**447,916**	**1,354,771**	**915,457**	**439,314**		**1,016,772**	**895,143**
TOTAL CAPITAL OUTLAY	249	14,786	1,324,700	-1,309,914	1.12%	119,257	75,604
REVENUES OVER TOTAL EXPENSES	**447,668**	**1,339,985**	**-409,243**	**1,749,228**		**897,515**	**819,539**
TOTAL CASH TRANSFERS	70,290	1,103,585	-413,250	1,516,835	-267.05%	834,280	502,340
NET CHANGE IN CASH BALANCE	**377,378**	**236,400**	**4,007**	**232,393**		**63,235**	**317,199**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Wastewater Utility Fund Cash	473,148	-114,924	358,225
LGIP #10 - Capital Project Fund	3,128,540	14,116	3,142,657
LGIP #11 - Debt Service Fund	0	0	0
LGIP #12 - Impact Fee Fund	1,676,578	49,714	1,726,292
LGIP #13 - Equipment Replacement Fund	1,549,991	6,994	1,556,985
TOTAL WASTEWATER CASH AND INVESTMENT	**6,828,258**	**-44,100**	**6,784,158**

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 9 / 2023

FUND 62 - WATER UTILITY

REVENUES	Current Period	YTD	2023 Budget	YTD vs Budget	YTD % of Budget *75%*	Prior YTD 2022	Prior YTD 5 Year Avg.
INTEREST EARNED	16,917	108,571	61,200	47,371	177.40%	18,656	9,532
CUSTOMER SALES	563,618	1,441,901	1,833,474	-391,573	78.64%	1,394,874	1,341,257
OTHER REVENUE	9,352	282,456	306,498	-24,042	92.16%	272,441	249,962
CAPITAL CONTRIBUTIONS	9,280	386,826	185,900	200,926	208.08%	131,820	121,601
TOTAL REVENUES	**599,167**	**2,219,753**	**2,387,072**	**-167,319**	**92.99%**	**1,817,791**	**1,722,352**
EXPENSES							
TOTAL SOURCE OF SUPPLY - OPERATION	14,392	53,739	69,850	-16,111	76.93%	46,733	42,984
TOTAL SOURCE OF SUPPLY - MAINTENANCE	3,284	12,565	66,500	-53,935	18.89%	8,584	11,400
TOTAL PUMPING EXPENSE - OPERATION	14,556	56,027	83,500	-27,473	67.10%	50,774	50,578
TOTAL PUMPING EXPENSE - MAINTENANCE	2,222	8,424	45,950	-37,526	18.33%	3,052	15,703
TOTAL WATER TREATMENT - OPERATION	19,198	82,664	116,900	-34,236	70.71%	71,119	68,814
TOTAL WATER TREATMENT - MAINTENANCE	12,887	59,878	76,000	-16,122	78.79%	59,018	58,573
TOTAL TRANS. & DISTRIBUTION - OPERATION	10,473	46,216	63,900	-17,684	72.33%	31,624	29,630
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	30,326	121,827	194,150	-72,323	62.75%	224,674	138,923
TOTAL CUSTOMER ACCOUNTS	12,872	59,433	76,025	-16,592	78.18%	51,122	47,798
TOTAL ADMIN & GENERAL OPERATIONS	81,722	382,504	463,540	-81,036	82.52%	336,645	292,298
TOTAL OTHER EXPENSES	50,000	225,000	310,000	-85,000	72.58%	225,000	232,020
TOTAL OPERATION & MAINTENANCE EXPENSES	**251,932**	**1,108,277**	**1,566,315**	**-458,038**	**70.76%**	**1,108,346**	**988,721**
REVENUES OVER O&M EXPENSES	**347,235**	**1,111,476**	**820,757**	**290,719**		**709,445**	**733,630**
TOTAL CAPITAL OUTLAY	27,635	514,872	576,000	-61,128	89.39%	70,936	196,876
REVENUES OVER TOTAL EXPENSES	**319,600**	**596,603**	**244,757**	**351,846**		**638,510**	**536,754**
TOTAL CASH TRANSFERS	51,249	768,713	241,600	527,113	318.18%	536,680	218,808
NET CHANGE IN CASH BALANCE	**268,352**	**-172,109**	**3,157**	**-175,266**		**101,830**	**317,947**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Water Utility Fund Cash	162,130	-204,784	-42,654
LGIP #1 - Capital Project Fund	1,958,432	8,837	1,967,268
LGIP #2 - Impact Fee Fund	983,133	39,066	1,022,199
LGIP #3 - Equipment Replacement Fund	807,610	3,644	811,254
TOTAL WATER FUND CASH AND INVESTMENT	**3,911,305**	**-153,238**	**3,758,068**

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

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
61				
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	NEW COMP CABLE-PROCESS	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	181.99
89C4-AUG202	09/01/2023	ETHERNET SWITCH-PROCESS	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	66.99
Total AMAZON CAPITAL SERVICES:				248.98
ALLIANT ENERGY				
280954000023	10/02/2023	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	15,612.07
Total ALLIANT ENERGY:				15,612.07
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	HDMI CABLE COMP MONITOR	61-00-00-53050 COMPUTER EXPENSE	7.95
89C4-AUG202	09/01/2023	CASES FOR IPHONE AND IPAD	61-00-00-53110 TELEPHONE EXPENSE	61.39
Total AMAZON CAPITAL SERVICES:				69.34
SABEL MECHANICAL LLC				
230576	09/12/2023	BIG FOOT LS PUMP REBUILD	61-00-00-93800 MAINT-LIFT STATIONS	7,452.48
Total SABEL MECHANICAL LLC:				7,452.48
GREAT LAKES TV SEAL INC				
22343	09/30/2023	2022 CCTV SANITARY SEWER	61-00-00-93810 MAINT-MAINS	32,196.79
Total GREAT LAKES TV SEAL INC:				32,196.79
Total 61:				55,579.66
62				
CORE & MAIN LP				
T518537	09/05/2023	FXU RADIOS	62-00-00-34600 METERS	8,640.00
T574714	09/13/2023	FXU RADIOS	62-00-00-34600 METERS	18,900.00
Total CORE & MAIN LP:				27,540.00
MARTELLE WATER TREATMENT				
25885	09/21/2023	SODIUM HYPOCHLORITE	62-00-00-60200 CHEMICALS	1,658.08
Total MARTELLE WATER TREATMENT:				1,658.08
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	WELL #5-DRAIN PLUG CLEANO	62-00-00-61100 STRUCTURE & IMPRVMT	14.21
Total AMAZON CAPITAL SERVICES:				14.21
ALLIANT ENERGY				
576425000023	10/02/2023	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	5,503.59

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total ALLIANT ENERGY:				5,503.59
MARTELLE WATER TREATMENT				
25885	09/21/2023	HYDROFLUOSILICIC ACID, CHL	62-00-00-64100 CHEMICALS	6,444.31
Total MARTELLE WATER TREATMENT:				6,444.31
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	CASES FOR IPHONE AND IPAD	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	58.21
Total AMAZON CAPITAL SERVICES:				58.21
Total 62:				41,218.40
Grand Totals:				96,798.06

Dated: ______________________________

Mayor: ______________________________

City Council: ______________________________

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City Recorder: ______________________________

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

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

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
61				
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	NEW COMP CABLE-PROCESS	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	181.99
89C4-AUG202	09/01/2023	ETHERNET SWITCH-PROCESS	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	66.99
Total AMAZON CAPITAL SERVICES:				248.98
MSA PROFESSIONAL SERVICES INC				
R07815011.0-2	10/02/2023	BFLS EVALUATION-SVCS 7/9/20	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	1,490.00
R07815011.0-2	10/02/2023	STH 50 EVALUATION-SVCS 7/9/	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	325.00
Total MSA PROFESSIONAL SERVICES INC:				1,815.00
NORTHERN LAKE SERVICE INC				
2315266	09/13/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	272.42
2315496	09/15/2023	THIRD QTR MW TESTING	61-00-00-52100 LABORATORY SERVICES	1,558.28
2315891	09/20/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	315.16
2316024	09/22/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
2316443	09/27/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
2317292	10/10/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
Total NORTHERN LAKE SERVICE INC:				3,027.23
WE ENERGIES				
4761033112	10/06/2023	HASKINS ST DEWATERING BLD	61-00-00-52500 UTILITY-GAS-PLANT	9.24
4761305088	10/06/2023	HASKINS ST WEST BLDG-STOR	61-00-00-52500 UTILITY-GAS-PLANT	9.24
4762354663	10/06/2023	HASKINS ST WWTF-SEWER PL	61-00-00-52500 UTILITY-GAS-PLANT	27.10
4728052084	09/12/2023	LAGRANGE DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	17.01
4730721787	09/13/2023	BIG FOOT LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	11.82
4758960645	10/05/2023	EDGEWOOD DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	10.42
Total WE ENERGIES:				84.83
ALLIANT ENERGY				
143875000023	10/02/2023	191 HASKINS ST DEWATER BLD	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	386.94
280954000023	10/02/2023	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	15,612.07
507753000023	10/02/2023	361 W MAIN ST SIGN	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	33.22
974671000023	10/02/2023	361 MAIN ST HALLWAY	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	115.85
055361000023	10/02/2023	361 MAIN ST CC LIFT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	70.30
141180000023	10/02/2023	LAGRANGE DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	144.16
277971000023	10/02/2023	MARIANE TER LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	35.74
307955000023	10/02/2023	MAXWELL ST LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	59.97
327113000023	10/02/2023	BAYVIEW DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	33.08
599411000023	10/02/2023	361 STATE ROAD 120 BIG FOOT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	211.77
962961000023	10/02/2023	EDGEWOOD DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	105.12
Total ALLIANT ENERGY:				16,808.22
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	HDMI CABLE COMP MONITOR	61-00-00-53050 COMPUTER EXPENSE	7.95

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total AMAZON CAPITAL SERVICES:				7.95
CAPITAL ONE				
873236556704	08/24/2023	COMPUTER MONITOR & AV CO	61-00-00-53050 COMPUTER EXPENSE	122.97
873236556704	08/24/2023	RETURN AV CONVT	61-00-00-53050 COMPUTER EXPENSE	25.97-
Total CAPITAL ONE:				97.00
WI DEPT OF ADMINISTRATION				
505-00000833	09/14/2023	IRONPORT ACCT FEE	61-00-00-53050 COMPUTER EXPENSE	3.06
Total WI DEPT OF ADMINISTRATION:				3.06
CHARTER COMMUNICATIONS				
012395109112	09/11/2023	SEPT INTERNET SVC	61-00-00-53100 OFFICE SUPPLIES EXPENSE	109.98
Total CHARTER COMMUNICATIONS:				109.98
MARTIN BUSINESS GROUP				
1300282	09/20/2023	SERVICE CONTRACT/COPIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	126.05
Total MARTIN BUSINESS GROUP:				126.05
ODP BUSINESS SOLUTIONS LLC				
333566892001	10/02/2023	INK FOR FAX MACHINE	61-00-00-53100 OFFICE SUPPLIES EXPENSE	24.29
Total ODP BUSINESS SOLUTIONS LLC:				24.29
PITNEY BOWES				
1023975273	09/28/2023	POSTAGE MACHINE INK	61-00-00-53100 OFFICE SUPPLIES EXPENSE	91.29
Total PITNEY BOWES:				91.29
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	CASES FOR IPHONE AND IPAD	61-00-00-53110 TELEPHONE EXPENSE	61.39
Total AMAZON CAPITAL SERVICES:				61.39
AT&T				
262248865609	09/13/2023	SEPT 2023 MONTHLY PHONE BI	61-00-00-53110 TELEPHONE EXPENSE	114.74
Total AT&T:				114.74
AT&T LONG DISTANCE				
816988240-8	09/04/2023	262-248-2339 AUG	61-00-00-53110 TELEPHONE EXPENSE	.37
Total AT&T LONG DISTANCE:				.37
US CELLULAR				
0602407283	09/04/2023	WWTF MONTHLY PHONE BILL/	61-00-00-53110 TELEPHONE EXPENSE	831.00
Total US CELLULAR:				831.00
CAPITAL ONE				
433236557427	08/24/2023	PAPER TOWEL-LAB SUPP	61-00-00-64000 LABORATORY SUPPLIES	44.36

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CAPITAL ONE:				44.36
CULLIGAN OF BURLINGTON				
500X02983407	09/30/2023	LAB WATER	61-00-00-64000 LABORATORY SUPPLIES	111.10
Total CULLIGAN OF BURLINGTON:				111.10
CAPITAL ONE				
433236557427	08/24/2023	CUTLERY, DAWN-KITCHEN SUP	61-00-00-65000 OTHER OPERATING SUPPLIES-KITCH	18.93
Total CAPITAL ONE:				18.93
GEHRLEIN, SIEGFRIED				
GEHRLEIN092	09/25/2023	REIMBURSE SAFETY TOE BOO	61-00-00-92600 EMPLOYEE BENEFITS	100.00
Total GEHRLEIN, SIEGFRIED:				100.00
DUNN LUMBER				
1522735	09/15/2023	HOSE ADAPTER & PVC CEMEN	61-00-00-93700 MAINT-VEHICLES & EQUIP	18.60
Total DUNN LUMBER:				18.60
ITU ABSORB TECH INC				
8196950	09/15/2023	SHOP RAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	32.88
Total ITU ABSORB TECH INC:				32.88
DUNN LUMBER				
1520371	09/13/2023	BUSHING-NEW SEAL WATER S	61-00-00-93800 MAINT-LIFT STATIONS	6.84
1521379	09/14/2023	PIPE THREAD SEALANT-NEW S	61-00-00-93800 MAINT-LIFT STATIONS	9.79
1521781	09/14/2023	BUSHING/VALVE/NIPPLES-NEW	61-00-00-93800 MAINT-LIFT STATIONS	72.35
1524357	09/18/2023	NUTS/BOLTS-LIFT STN MAINT-B	61-00-00-93800 MAINT-LIFT STATIONS	5.20
1526983	09/20/2023	VALVE, SEALANT, ELBOW, NIPP	61-00-00-93800 MAINT-LIFT STATIONS	67.32
1527845	09/21/2023	BALL VALVE-MARIANNE TER LS	61-00-00-93800 MAINT-LIFT STATIONS	25.46
1539046	10/03/2023	TIMER-EDGEWOOD LS MIXER	61-00-00-93800 MAINT-LIFT STATIONS	11.75
Total DUNN LUMBER:				198.71
SABEL MECHANICAL LLC				
230576	09/12/2023	BIG FOOT LS PUMP REBUILD	61-00-00-93800 MAINT-LIFT STATIONS	7,452.48
230619	09/21/2023	GENEVA BAY LS MAINT-MOTOR	61-00-00-93800 MAINT-LIFT STATIONS	3,514.57
230629	09/29/2023	BIG FOOT LS MAINT	61-00-00-93800 MAINT-LIFT STATIONS	1,356.25
Total SABEL MECHANICAL LLC:				12,323.30
GREAT LAKES TV SEAL INC				
22343	09/30/2023	2022 CCTV SANITARY SEWER	61-00-00-93810 MAINT-MAINS	32,196.79
Total GREAT LAKES TV SEAL INC:				32,196.79
PATS SERVICES INC				
990911	09/18/2023	BIG FOOT LS-FORCEMAIN BRE	61-00-00-93810 MAINT-MAINS	2,035.00
992207	10/02/2023	BIG FOOT LS-FORCEMAIN BRE	61-00-00-93810 MAINT-MAINS	647.50
Total PATS SERVICES INC:				2,682.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
SCHMITZ READY MIX INC				
1074789-IN	10/02/2023	BIGFOOT LS FORCEMAIN BREA	61-00-00-93810 MAINT-MAINS	1,902.00
1074789-IN	10/02/2023	DISCOUNT-BIGFOOT LS FORCE	61-00-00-93810 MAINT-MAINS	19.02-
Total SCHMITZ READY MIX INC:				1,882.98
ALLIANT ENERGY				
252422000023	10/02/2023	E STATE ROAD 50 GATE	61-00-00-93820 MAINT-RECEIVING STATION	18.25
054885000023	10/02/2023	E STATE ROAD 50 SEEPAGE	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	35.41
Total ALLIANT ENERGY:				53.66
Total 61:				73,115.19
62				
MSA PROFESSIONAL SERVICES INC				
R07815011.0-2	10/02/2023	STH 50 EVALUATION-SVCS 7/9/	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	325.00
Total MSA PROFESSIONAL SERVICES INC:				325.00
CORE & MAIN LP				
T256992	09/11/2023	#2 METERHORNS 1" SWIVELS	62-00-00-15000 MATERIAL-SUPPLIES	497.18
T518537	09/05/2023	FXU RADIOS	62-00-00-34600 METERS	8,640.00
T574714	09/13/2023	FXU RADIOS	62-00-00-34600 METERS	18,900.00
Total CORE & MAIN LP:				28,037.18
PUBLIC SERVICE COMMISSION				
RA24-I-02980	09/29/2023	2023-24 PSC ADVANCE ASSESS	62-00-00-40803 PSC REMAINDER ASSESSMENT	1,856.77
Total PUBLIC SERVICE COMMISSION:				1,856.77
MARTELLE WATER TREATMENT				
25885	09/21/2023	SODIUM HYPOCHLORITE	62-00-00-60200 CHEMICALS	1,658.08
Total MARTELLE WATER TREATMENT:				1,658.08
ALLIANT ENERGY				
145511000023	10/02/2023	361 MAIN ST WELL 2	62-00-00-60300 MISC EXPENSES & UTILITY	1,411.94
327391000023	10/02/2023	WAVERLY ST WELL 4	62-00-00-60300 MISC EXPENSES & UTILITY	566.70
348370000023	10/02/2023	WAVERLY ST WELL 3	62-00-00-60300 MISC EXPENSES & UTILITY	519.45
972745000023	10/02/2023	HASKINS ST WELL 5	62-00-00-60300 MISC EXPENSES & UTILITY	996.56
Total ALLIANT ENERGY:				3,494.65
WE ENERGIES				
4726321252	09/11/2023	WAVERLY ST WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	9.90
Total WE ENERGIES:				9.90
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	WELL #5-DRAIN PLUG CLEANO	62-00-00-61100 STRUCTURE & IMPRVMT	14.21
Total AMAZON CAPITAL SERVICES:				14.21
ADAMS POWERFUL SOLUTIONS				
29946	09/29/2023	SVC CALL-WELL# 5 GENERATO	62-00-00-61400 WELLS MAINTENANCE	140.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total ADAMS POWERFUL SOLUTIONS:				140.00
ALLIANT ENERGY				
576425000023	10/02/2023	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	5,503.59
717061000023	10/02/2023	1401 CENTER ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	325.26
Total ALLIANT ENERGY:				5,828.85
WE ENERGIES				
4727083920	09/11/2023	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	32.90
4760965012	10/06/2023	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	29.16
Total WE ENERGIES:				62.06
S.J. ELECTRO SYSTEMS LLC (SJE)				
CD99496558	09/22/2023	VFD SERVICE	62-00-00-63300 MAINT PUMPING EQUIP	243.90
Total S.J. ELECTRO SYSTEMS LLC (SJE):				243.90
MARTELLE WATER TREATMENT				
25885	09/21/2023	HYDROFLUOSILICIC ACID, CHL	62-00-00-64100 CHEMICALS	6,444.31
Total MARTELLE WATER TREATMENT:				6,444.31
ALLIANT ENERGY				
974671000023	10/02/2023	361 MAIN ST HALLWAY	62-00-00-64200 LABOR & EXPENSES (LAB)	115.84
Total ALLIANT ENERGY:				115.84
DUNN LUMBER				
1524717	09/18/2023	BLEACH - LAB	62-00-00-64200 LABOR & EXPENSES (LAB)	19.58
Total DUNN LUMBER:				19.58
HD SUPPLY INC				
INV00145468	09/26/2023	CHEMICAL PUMPS P/M PARTS	62-00-00-64200 LABOR & EXPENSES (LAB)	270.54
Total HD SUPPLY INC:				270.54
NORTHERN LAKE SERVICE INC				
2316056	09/22/2023	MANGANESE MONTHLY	62-00-00-64200 LABOR & EXPENSES (LAB)	42.91
Total NORTHERN LAKE SERVICE INC:				42.91
WI STATE LABORATORY OF HYGIENE				
755300	09/30/2023	MONTHLY FLUORIDE SPLIT SA	62-00-00-64200 LABOR & EXPENSES (LAB)	28.00
Total WI STATE LABORATORY OF HYGIENE:				28.00
TNEMEC COMPANY INC				
2633704	09/15/2023	EXTERIOR PAINT TREATMENT	62-00-00-65100 PLANT MAINTENANCE	615.00
Total TNEMEC COMPANY INC:				615.00
HD SUPPLY INC				
INV00145468	09/26/2023	CHEMICAL PUMPS P/M PARTS	62-00-00-65200 MAINT WATER TREATMENT EQUIP	228.64

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
INV00146674	09/27/2023	CHEMICAL PUMPS REPLACEM	62-00-00-65200 MAINT WATER TREATMENT EQUIP	357.61
Total HD SUPPLY INC:				586.25
ALLIANT ENERGY				
098433000023	10/02/2023	750 WILD RIDGE DR WATER TO	62-00-00-66100 MAINT OPS-STANDPIPES	169.80
520171000023	10/02/2023	1887 DODGE ST TOWER	62-00-00-66100 MAINT OPS-STANDPIPES	35.67
Total ALLIANT ENERGY:				205.47
HD SUPPLY INC				
INV00139239	09/20/2023	MARKING FLAGS	62-00-00-67300 MAINT OF MAINS & VALVES	116.86
INV00139239	09/20/2023	MARKING FLAGS	62-00-00-67500 MAINT SERVICES & CURB BOX	116.85
Total HD SUPPLY INC:				233.71
SCHMITZ READY MIX INC				
1075376-IN	10/04/2023	SLURRY-LEAD SERVICE REPLA	62-00-00-67500 MAINT SERVICES & CURB BOX	1,268.00
1075376-IN	10/04/2023	DISCOUNT-SLURRY-LEAD SER	62-00-00-67500 MAINT SERVICES & CURB BOX	12.68-
Total SCHMITZ READY MIX INC:				1,255.32
CORE & MAIN LP				
T498101	09/01/2023	OMNI REGISTER	62-00-00-67600 MAINT OF METERS	408.83
Total CORE & MAIN LP:				408.83
AMAZON CAPITAL SERVICES				
89C4-AUG202	09/01/2023	CASES FOR IPHONE AND IPAD	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	58.21
Total AMAZON CAPITAL SERVICES:				58.21
AT&T				
262248865609	09/13/2023	SEPT 2023 MONTHLY PHONE BI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	114.74
Total AT&T:				114.74
AT&T LONG DISTANCE				
816988240-8	09/04/2023	262-248-8617 AUG	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	.24
Total AT&T LONG DISTANCE:				.24
CAPITAL ONE				
873237654434	08/25/2023	PHONE UPGRADES-CABLES, U	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	185.84
Total CAPITAL ONE:				185.84
CHARTER COMMUNICATIONS				
010682409212	09/21/2023	WATER SEPTEMBER INTERNET	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	119.98
Total CHARTER COMMUNICATIONS:				119.98
HART, LANDON				
HART092123	09/21/2023	REIM WRWA TRAINING-9/7/2023	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	61.35
Total HART, LANDON:				61.35

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
MARTIN BUSINESS GROUP				
1300282	09/20/2023	SERVICE CONTRACT/COPIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	126.05
Total MARTIN BUSINESS GROUP:				126.05
ODP BUSINESS SOLUTIONS LLC				
333566892001	10/02/2023	INK FOR FAX MACHINE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	24.29
333573421001	10/02/2023	CHAIR MAT - WENDY	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	147.59
Total ODP BUSINESS SOLUTIONS LLC:				171.88
PITNEY BOWES				
1023975273	09/28/2023	POSTAGE MACHINE INK	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	91.29
Total PITNEY BOWES:				91.29
RACHWAL, TYLER				
RACHWAL092	09/21/2023	REIMB WRWA 9/7/2023	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	61.35
Total RACHWAL, TYLER:				61.35
US CELLULAR				
0602407283	09/04/2023	WATER MONTHLY PHONE BILL-	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	921.76
Total US CELLULAR:				921.76
WI DEPT OF ADMINISTRATION				
505-00000833	09/14/2023	IRONPORT ACCT FEE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	3.05
Total WI DEPT OF ADMINISTRATION:				3.05
CLEAN WATER ENGINEERING LLC				
1034	10/03/2023	CROSS CONNECTION INSPECT	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	957.00
Total CLEAN WATER ENGINEERING LLC:				957.00
EXELE INFORMATION SYSTEMS INC				
11458	09/14/2023	SCADA DIALER SUPPORT	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	517.50
Total EXELE INFORMATION SYSTEMS INC:				517.50
HART, LANDON				
HART092923	09/29/2023	REIMBURSE SAFETY BOOTS	62-00-00-92600 EMPLOYEE PENSIONS & BENEFITS	100.00
Total HART, LANDON:				100.00
WELDERS SUPPLY CO				
3002017	10/03/2023	PROPANE-FORKLIFT	62-00-00-93000 MISCELLANEOUS GENERAL EXP	141.76
Total WELDERS SUPPLY CO:				141.76
DUNN LUMBER				
1545966	10/10/2023	SPACKLING-OFFICE DRYWALL	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	8.52
Total DUNN LUMBER:				8.52

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
WELDERS SUPPLY CO				
3004328	09/30/2023	PROPANE	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	8.86
Total WELDERS SUPPLY CO:				8.86
Total 62:				55,545.74
Grand Totals:				128,660.93
			Customer Refunds +	4.35
			+	685.13
				129,350.41

Dated: ______________________

Mayor: ______________________

City Council: ______________________

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City Recorder: ______________________

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

Lake Geneva Utility Commission

MUNICIPAL WATER AND WASTEWATER SERVICES

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

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

TO: Lake Geneva Utility Commission
FROM: Josh Gajewski, Utility Director
SUBJECT: October 2023 Director's Report

OPERATIONS UPDATE

WATER OPERATIONS

Fall hydrant flushing was completed in late September and staff reports the operations went well, noting that the directional flushing that was incorporated resulted positively.

The Center Street Tower was drained, cleaned, and inspected on October 10th and the preliminary results indicate that we have reached the end of life for the wet interior coating and should consider a recoating project soon. Additionally, the exterior coating is beginning to see degradation and may be considered for recoating at the time the wet interior is completed. More information will be provided when the formal report is completed.

WASTEWATER OPERATIONS

Staff are wrapping up the last of this season's work for preventative maintenance cleaning of sewer mains and our manhole grouting and lining work will start on 10/16.

Staff are preparing for our fall land application of biosolids and completed follow-up soil sampling from the field that we applied on last year. Staff has also reviewed our field inventory information with WDNR and we anticipate a meeting with their staff to be held in the next month to update information on one of the Utility-owned fields, modifying the data as may be directed by WDNR.

OFFICE & ADMINISTRATION

The third quarter collections process is underway, and bills are due on October 20th.

Staff in all departments are working to complete all weather-sensitive and seasonal work before the onset of winter.

Staff has continued with the 2024 Utility budget work and has drafted the preliminary Operations & Maintenance portion of the budget, which will be presented at the October 16th meeting.

9. Utility Audit Services

The Utility retained its current auditing firm in 2021, with the anticipation that they would provide 3 years of auditing services (2021, 2022 & 2023), holding an option for the Utility to extend the services for 2 additional years.

The City of Lake Geneva is currently utilizing the same auditing firm as the Utility and has recently requested to utilize an alternate firm for their auditing services, starting in 2023. Staff reviewed the RFPs that were received in 2021 and contacted Lauterbach & Amen, to inquire about their interest in providing these services, which they are interested in performing.

The City has since gained approval from FLR and Council to proceed with L&A as the new auditor. Staff does not have a concern about changing auditing firms at this time, and would also expect to see a small cost savings if the change was authorized.

Action is recommended to approve Lauterbach & Amen to perform auditing services for the Lake Geneva Utility Commission, starting work for fiscal year 2023.

10. Pioneer Estates – Utility Service Plans

In March of this year, the Commission approved the conceptual plans to provide two additional water and sewer services at Pioneer Estates of Lake Geneva, conditioned on the following items:

1. *Approval of the request for rezoning with the Town of Bloomfield,*
2. *Approval of the expansion of service by the City Council,*
3. *Approval of the construction plans by the Utility, and*
4. *Drafting a revised memorandum of understanding for utility service between Pioneer and the Utility.*

Since March, Pioneer has received approval of zoning from Bloomfield. Additionally, the Utility has received and reviewed the proposed plans for the additional services. Staff has also conferred with the City Attorney regarding the stipulation of Council approval, which has been deemed unnecessary, as the parcel in question is already served with municipal utilities and the parcel owner operates private water distribution and sewer collection improvements on the parcel. Staff has recently held a joint meeting with Pioneer to discuss the terms of the existing Water Service Agreement and Sewer Service Agreement, and there is anticipation by Staff that Pioneer will be working with the Utility over the coming months to address amendments to both agreements.

Staff has reviewed a set of revised plans prepared by Pioneer Estates for the two additional water and sewer services and finds them to be satisfactory. The prepared plans are anticipated to be submitted to the Town of Bloomfield, who will review and provide approval of the plans.

Action is recommended to approve the plans submitted by Pioneer Estates of Lake Geneva for the installation of two additional water and sewer laterals.

Staff would also recommend that Utility notification be required 48 hours before the installations, to ensure Staff can be present during the work.

11. Utility Uniform, Clothing & Dress Policy Amendment

The Utility established the current Uniform, Clothing & Dress policy in 2020, a copy of which is included in packets for review. Staff has requested an amendment to the policy, which is shown in redline within the original policy. The amendment would shift a separate safety-toe footwear reimbursement policy and incorporate it into the Uniform, Clothing, & Dress policy.

Action is recommended to approved the proposed amendment to the Uniform, Clothing & Dress policy.

12. Wastewater Treatment Plant Door Replacements

The Utility budgeted for various entry door replacements at the Wastewater Treatment Plant (WWTP) in 2023 and has since solicited quotes from area contractors. Staff received two responses from qualified contractors, copies of which are included in packets for review. The quotes came in roughly $3,000 higher than what was anticipated during the 2023 budget cycle, however, funds are available through general revenues to complete the project.

Action is requested to approve the quote for the entry door replacement at the WWTP as proposed by Foremost Doors.

13. Big Foot Lift Station Force Main Replacement Estimate

As reported in prior meetings, the Wastewater Utility has experienced continued failures in the force main from the Big Foot Lift Station, which now includes 5 repairs within the last 7 years. An evaluation of the main was initiated earlier this summer to obtain probable costs of construction, along with the potential to relocate the main's outfall into a different sewershed. While the evaluation is not complete, an initial estimate of probable construction costs has been prepared for Commission review.

Given the recent frequency of failures in this main, Staff would recommend the Commission consider proceeding with its replacement as early as possible, with the potential of including it in the scope of 2024 Capital Projects.

Action is requested to recommend the Big Foot Lift Station force main replacement project proceed, requesting Staff obtain proposals for detailed engineering and project management costs, along with an anticipated timeline to reach construction completion.

14. Draft 2024 Utility O&M Budget Proposal

Staff has prepared drafts of operational and maintenance budgets for the Wastewater and Water Utilities, incorporating some updates to the capital list presented at the September meeting. After Commission review and input, final drafts will be prepared and presented in November for adoption. Staff will be in attendance to present each budget at the meeting and will be available to answer questions or to offer input as necessary.

No formal action recommended at this time. Staff will proceed as directed, preparing the final draft budgets for adoption at a future meeting.

CITY OF LAKE GENEVA
REQUESTS FOR AUDIT PROPOSALS SUMMARY

PROPOSALS RECEIVED:

2021	City	Utility	BID	Form C	PSC	Misc Fees	Total
Lauterbach & Amen, LLP-Lowest Bid	$ 16,000.00	$ 8,000.00	$ 585.00	$ 500.00	$ 1,000.00	$ -	$ 26,085.00
Bauman Associates, Ltd.	$ 22,500.00	$ 9,500.00	$ 1,150.00	$ 1,100.00	$ 1,400.00	$ -	$ 35,650.00
WIPFLI	$ 22,300.00	$ 11,500.00	$ 1,500.00	$ 1,000.00	$ 1,900.00	$ -	$ 38,200.00
Kerber Rose	$ 22,100.00	$ 11,625.00	$ 1,130.00	$ 1,500.00	$ 2,500.00	$ -	$ 38,855.00
BerganKDV	$ 25,500.00	$ 13,200.00	$ 1,200.00	$ -	$ -	$ -	$ 39,900.00
Hawkins/Ash CPAs	$ 28,000.00	$ 15,000.00	$ 2,500.00	$ -	$ -	$ -	$ 45,500.00
CLA (CliftonLarsonAllen, LLP)	$ 26,000.00	$ 12,200.00	$ 2,300.00	$ 2,100.00	$ 1,500.00	$ 2,205.00	$ 46,305.00

2022	City	Utility	BID	Form C	PSC	Misc Fees	Total
Lauterbach & Amen, LLP-Lowest Bid	$ 16,400.00	$ 8,200.00	$ 600.00	$ 510.00	$ 1,025.00	$ -	$ 26,735.00
Bauman Associates, Ltd.	$ 23,180.00	$ 9,790.00	$ 1,180.00	$ 1,130.00	$ 1,440.00	$ -	$ 36,720.00
WIPFLI	$ 22,700.00	$ 11,700.00	$ 1,500.00	$ 1,000.00	$ 1,900.00	$ -	$ 38,800.00
Kerber Rose	$ 22,900.00	$ 11,325.00	$ 1,165.00	$ 1,500.00	$ 2,500.00	$ -	$ 39,390.00
BerganKDV	$ 26,300.00	$ 13,600.00	$ 1,250.00	$ -	$ -	$ -	$ 41,150.00
Hawkins/Ash CPAs	$ 29,120.00	$ 15,600.00	$ 2,600.00	$ -	$ -	$ -	$ 47,320.00
CLA (CliftonLarsonAllen, LLP)	$ 26,800.00	$ 12,600.00	$ 2,300.00	$ 2,200.00	$ 1,500.00	$ 2,270.00	$ 47,670.00

2023	City	Utility	BID	Form C	PSC	Misc Fees	Total
Lauterbach & Amen, LLP-Lowest Bid	$ 16,800.00	$ 8,400.00	$ 615.00	$ 520.00	$ 1,050.00	$ -	$ 27,385.00
Bauman Associates, Ltd.	$ 23,880.00	$ 10,080.00	$ 1,220.00	$ 1,160.00	$ 1,480.00	$ -	$ 37,820.00
WIPFLI	$ 23,200.00	$ 11,900.00	$ 1,600.00	$ 1,100.00	$ 2,000.00	$ -	$ 39,800.00
Kerber Rose	$ 23,700.00	$ 11,700.00	$ 1,200.00	$ 1,500.00	$ 2,500.00		$ 40,600.00
BerganKDV	$ 27,100.00	$ 14,000.00	$ 1,300.00	$ -	$ -	$ -	$ 42,400.00
Hawkins/Ash CPAs	$ 30,280.00	$ 16,220.00	$ 2,700.00	$ -	$ -	$ -	$ 49,200.00
CLA (CliftonLarsonAllen, LLP)	$ 27,600.00	$ 13,000.00	$ 2,400.00	$ 2,300.00	$ 1,600.00	$ 2,345.00	$ 49,245.00

PROPOSAL TO PROVIDE PROFESSIONAL AUDITING SERVICES

CITY OF
LAKE GENEVA Wisconsin

City of Lake Geneva, Wisconsin

For the Years Ending: DECEMBER 31, 2021, DECEMBER 31, 2022 and DECEMBER 31, 2023

Due Date: AUGUST 20, 2021

Contact Information

Ronald J. Amen, Partner
630.393.1483
ramen@lauterbachamen.com

Jamie L. Wilkey, Partner
630.393.1483
jwilkey@lauterbachamen.com

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Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

August 20, 2021

City of Lake Geneva
Attn: Lana Kropf, City Clerk
626 Geneva Street
Lake Geneva, WI 53147

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the City of Lake Geneva, Lake Geneva Utility Commission and Downtown Lake Geneva Business Improvement District (the City).

Enclosed in this proposal are details about our practice, our people and our reputation for quality service to governments, as well as an outline of our audit approach and scope of the audit process. L&A is a firm entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our five partners share a combined 125+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the City. L&A possesses the resources and drive to continually exceed your expectations.

At L&A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service firm. L&A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L&A we continually strive to distinguish ourselves from other accounting firms by emphasizing the following:

EXPERTISE

- Providing professional audit and consulting services to over 400 local governments on an annual basis, and providing compilation and benefit services to over 450 police and firefighters' pension funds.
- Possessing exclusive expertise in the area of local government, as evidenced by our exemplary retention rate of the Certificate of Achievement for Excellence in Financial Reporting for clients with continual submissions to the program. L&A is also in the top ten firms nationally that submit audits to the Certificate of Achievement Program.
- Striving to continually be a proven leader in the government accounting industry and assisting our clients on the implementation of new, complex pronouncements and issues affecting local government, including one-on-one assistance with the understanding and implementation of these new pronouncements and issues. We will provide thorough and timely answers to any of your questions or needs.
- Maintaining a highly professional staff, each of which possess extensive knowledge in the area of local government, continually broadening their knowledge of local government issues through in-house training, involvement in various local government organizations and through continuing professional education programs.
- Engaging in audit planning, preliminary work and continual communication with our clients to ensure an efficient and quality audit process. This also ensures that audit issues will be identified early and solutions will be implemented timely.

SERVICE AND QUALITY

- Allowing our clients to dictate scheduling needs related to the audit process and adhering to those needs. We continually meet or exceed the deadlines established by our clients.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient financial or procedural operations.
- Maintaining a program of continuity for multi-year engagements, including minimal rotation of the team, allowing for the establishment of efficient working relationships with the City.
- Continually promoting communication with management from the beginning of our engagement and throughout the year. This includes an entrance conference and planning meetings with the City, weekly meetings with management to review the progress of the engagement, if requested, an exit conference to discuss our findings and report production issues, meetings with elected officials during the evenings to answer questions regarding the audit and any other related issues, and continual communication throughout the year. We are committed to listening to your needs and customizing the audit process to meet those needs.
- Customizing our audit approach to focus on those areas that represent significant risk to the City and any of the City's uniquely complex issues.

CLIENT TRAINING OPPORTUNITIES

- Conducting annual training sessions with our clients in a small group setting covering such topics as: new GASB pronouncements, understanding the financial statements, identification of finance department efficiencies and best practices.
- Forming professional resource alliances with other businesses in the areas of human resources, tax and information technology so, if required and if permitted by current audit independence standards, we would be able to provide the City the highest level of service.

We are licensed in Wisconsin and members of the WGFOA. We are currently looking to expand our footprint in Wisconsin and share our expertise with communities in the state. We pride ourselves on providing the highest level services and government expertise to our audit clients and are very sensitive to the required filing deadlines for the City, ensuring our services are delivered on-time. We would be thrilled to provide services to the City and expand our current Wisconsin clients.

We are very excited about the opportunity to potentially work with the City and are committed to providing the City with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the City. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,

Ronald J. Amen
Partner
ramen@lauterbachamen.com
630.393.1483

Jamie L. Wilkey
Partner
jwilkey@lauterbachamen.com
630.393.1483

FIRM PROFILE

Lauterbach & Amen, LLP (L&A) is based in Naperville, Illinois. Founded in 1997 by Sherry Lauterbach and Ron Amen, the firm provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

L&A clients can expect unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

SERVICES

Actuarial | **Audit** | **Financial** | **Payroll** | **Pension** | **Tax**

5 Partners | 45+ Managers | 115+ Staff

INDUSTRIES

GOVERNMENT | **NONPROFIT** | **PRIVATE SECTOR**

Firm Philosophy

We have a full-time commitment to accounting and financial reporting, with extensive expertise in the government and nonprofit sectors. Through our experience, we are able to help clients anticipate and prepare for changes in their operating environment. The value of our services lies not only in the performance of an efficient audit, but in our detailed review of finance practices, and our extensive knowledge of key topics affecting local governments. With our extensive experience in the field of local governmental accounting and auditing, we have served a substantial number of municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various other governmental organizations. We have included a partial list of such entities as references, and would encourage you to contact any or all of them for references as to our qualifications and level of service. We have also provided our current client listing as evidence of our expertise in and commitment to governmental accounting and auditing.

Close Working Relationship with Management

A close working relationship with management on a year-round basis is the best way to provide our clients with the benefit of our depth of knowledge. This approach also allows for the timely resolution of questions and problems as they arise rather than after the fact. Through understanding the client's activities and a close working relationship with management, L&A can best respond to and help initiate programs that lead to improved operations and efficiencies.

An Audit is a People-Oriented Endeavor

The team at L&A recognizes that we are involved in a people-oriented endeavor. Our goals and objectives, therefore, are centered around this understanding.

We strive:

- To create an environment that encourages a high level of communication between the client and our team
- To provide clients with the highest attainable level of staff capabilities through selective recruiting and creation of a work environment that aids personal growth
- To continually improve the quality of our services
- To support our financial, business, professional and social communities

A Strong Commitment to the Industry

Our involvement in the local government field includes active membership, support and participation in numerous professional organizations which serve the financial and management teams of local government, including:

"Involvement in our industry's organizations and providing educational support to those groups is a passion of our leadership team."

- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Illinois Municipal Treasurers Association (IMTA)
- American Institute of Certified Public Accountants
- Illinois CPA Society Committees on Governmental Accounting
- AICPA Government Audit Quality Center
- AICPA Nonprofit Center
- Illinois Association of Park Districts/ Illinois Parks and Recreation Association (IAPD/IPRA)
- Illinois Public Pension Fund Association (IPPFA)
- Illinois Government Finance Officers Association (IGFOA)
- Michigan Government Finance Officers Association (MGFOA)
- Illinois Association of School Business Officials (IASBO)
- Illinois Library Association
- IGFOA Technical Accounting and Review Committee (TARC)
- Township Officials of Illinois
- Illinois Department of Insurance—Task Force
- Special Review Committee - Certificate of Achievement for Excellence in Financial Reporting - GFOA

Client Educational Opportunities

"L&A's value add approach to an audit includes extensive no-cost client training throughout the year."

Helping to share our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing education on issues affecting local governments on a year-round basis. This no additional cost education includes annual group training sessions with our clients covering such topics as the implementation of GASB pronouncements, changes to auditing standards, understanding of the financial statements, identification of department efficiencies and best practices, and other statutory or hot topics affecting governments.

Government Expertise = Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) ✓
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel Issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources

Communication is the Key

We consider it essential to maintain the lines of communication throughout the year. To attain this, we both formally (via meetings, letters, etc.) and informally (via telephone calls, emails, etc.) keep our clients advised of changes and recent developments related to governments.

Quality Assurance

We are committed to proving the highest quality audit product to our clients during all phases of the audit. Our Quality Assurance Team is responsible for reviewing all financial statements before issuance, assisting in technical inquiries and reviewing workpapers and reports of all engagements to verify compliance with professional standards and our Firm's policies. At L&A we pride ourselves in providing a quality audit. As such, we are a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AIPCA, submitting our accounting and auditing practice to quality control reviews of our compliance with professional standards as established by the AICPA.

Peer Review

The firm undergoes an independent peer review of our accounting and auditing practice as a condition of membership in the American Institute of Certified Public Accountants (AICPA), the national organization of CPA's in public practice, industry, government and education. Our reports have been reviewed by numerous federal and state oversight agencies as well as other external professional agencies and organizations. Furthermore, there has never been any action taken against our Firm with any state or federal regulatory body or professional organization to which we have submitted our reports.

Independence

We require that all personnel inform the Firm of any lack of independence with respect to all clients. Specific guidelines to be followed are those set forth in the AICPA's Code of Professional Ethics. Additionally, we are in compliance with the standards established by the General Accounting Office (GAO). More specifically, we are completely independent with respect to the City of Lake Geneva.

License to Practice

The Firm is licensed to practice in the State of Wisconsin. Our State of Wisconsin license number is 1582-3.

INSIDE PUBLIC ACCOUNTING FASTEST-GROWING FIRMS 2020

INSIDE PUBLIC ACCOUNTING TOP 200 FIRMS 2020

L&A was ranked as one of the top 200 accounting firms in the country according to an annual survey published by INSIDE Public Accounting.

DFK International/USA

Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

L&A has not had any federal or state desk reviews of its audits during the last three years. No disciplinary action has been taken against the firm during the last three years by state regulatory bodies or professional associations.

Per our firm's quality control document, all audit staff are required to meet the AICPA's continuing professional education requirements. Because we are niched in government, the required CPE hours for all of the staff outlined in this proposal are focused on the government industry, with hours also dedicated to Uniform Guidance/Single Audit continuing professional education as required by our industry. The firm utilizes a mix of self-study, in-house training, state Society or AICPA programs, Government Audit Quality Center programs, and programs offered by various government associations, such as the WGFOA.

Our preference is to conduct all phases of the audit in person at the City's site, but we do have a secure online portal that can be utilized as well for the sharing of information in conjunction with on-site work, or as a remote option, should that become necessary.

Conclusion

We are thrilled to have the opportunity to potentially work with the City. We truly believe we have a passion for the government industry and a passion for providing a level of service well beyond just issuing you audited financial statements. Our approach to client service includes open year-round communication, a large network of resources to assist with even non-audit related questions, and a dedication to furthering education on our industry technical standards and best practices. At L&A you will be served by partners who are dedicated to the government industry and a group of over 160 L&A employees that share in that passion and spend all twelve months of the year working on government engagements.

Ronald J. Amen, CPA

Managing Partner

Ron Amen has over 32 years of experience serving clients in the governmental sector. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, State and Federal government entities, universities, nonprofits and other governments.

668 N. River Road
Naperville, Illinois 60563
630.393.1483
ramen@lauterbachamen.com

Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

Governmental Accounting and Auditing Experience

Ron has managed numerous governmental engagements during his experience in public accounting. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background. Due to his extensive government background, he is often used as a resource for providing creative solutions to issues affecting local governments. He functions as a working partner, in that he is available and present during each phase of the audit process.

Ron has also participated in the management of some large commercial and nonprofit engagements. This experience includes audits, tax preparation, consulting and strategic planning for both commercial and nonprofit clients.

Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 20 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

668 N. River Road
Naperville, Illinois 60563
630.393.1483 ext. 227
jwilkey@lauterbachamen.com

not CPA

Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois and Michigan Government Finance Officers Association (IGFOA/MGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

Governmental Accounting and Auditing Experience

Jamie's experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting (CAFR) Award from the GFOA in the first year of their submittal to the program or maintained their CAFR standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.

Matt R. Beran, CPA√

Operations Partner

Matt Beran has over 18 years of professional accounting experience, 12 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

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630.393.1483
mberan@lauterbachamen.com

Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

Governmental Accounting and Auditing Experience

Matt's experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties.

Audit Team Key Personnel

Monika Adamski

Monika has 12 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika is specialized in municipal and state agency audits as well as school districts and nonprofit entities and also specializes in internal control assessment for all governmental clients.

Tim Gavin

Tim has 15 years of professional accounting experience exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Tim is specialized in audits, accounting services and financial reporting. He retains highly specialized skills in accounting and auditing software.

Jennifer Martinson

Jen has 9 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Miami and a Certified Public Accountant. Jen specializes in municipal audits, staff training and new hire training. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual adjustments.

Brad Porter

Brad has 7 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and the training and auditing of local governments, including a specialty in Wisconsin local governments.

Don Shaw

Don has 12 years of professional accounting experience, 8 of those years are exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in municipalities, school districts and Uniform Grant Guidance single audit testing, reporting and submission.

Ann Scales

Ann has 12 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in finalizing Comprehensive Annual Financial Reports for our clients - meeting the requirements established by the GFOA. Ann has completed the AICPA's Nonprofit Level I and Level II Certificate Program. She specializes in auditing and performing consulting services for municipalities and nonprofits.

Overview

We are prepared to meet or exceed all requirements and expectations of the City. The partners of L&A will be involved in all phases of the audit of the City as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

Below is our proposed schedule for your audit phases in accordance with the requirements stated in the RFP/ your requested timeframe:

PHASE		TIMING	Partner Hours	Manager Hours	Supervisor Hours	TOTAL HOURS (EST.)
Phase 1	Planning	November	4	8	4	16 Hours
Phase 2	Preliminary Fieldwork	December	8	16	8	32 Hours
Phase 3	Fieldwork	Late February/ March	35	112	129	276 Hours
Phase 4	Drafts	April	8	20	4	32 Hours
Phase 5	Audit Completion	May	8	10	6	24 Hours

GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. We have assisted many clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We currently submit in excess of one-hundred reports to the GFOA on an annual basis and are in the top ten firms nationally that submit to the program.

Audit Scope and Standards

L&A will issue an opinion on the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the City's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical sections of the Annual Comprehensive Financial Report, if applicable, will not be audited by us. We will also provide separate audits of the Utility and Business District. Further, we will complete the City's PSC Report and Form C.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.

Phase 1: Planning

November

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit we will hold an entrance conference with the City to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our audit procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by the City.
- Developing a schedule for completing the subsequent phase of the audit.

Phase 2: Preliminary Fieldwork

December

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of the City and its finances through a review of various documents and through discussions with the City. During this phase, we will begin the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the City for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

AUDIT APPROACH

Phase 2: Preliminary Fieldwork (Cont'd)

December

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit firm and the City.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to government, the questionnaires utilized are designed specifically for use on governmental engagements and, therefore, will provide you with the most meaningful information. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

Phase 3: Fieldwork

Late February/March

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and; therefore, provide for the most efficient and effective approach.

Phase 3: Fieldwork (Cont'd)

Late February/March

At a minimum, management is to provide supporting schedules for the following areas once we return for fieldwork:

Cash	**Accounts Payable**
Investments	**Payroll**
Governmental Revenues/Receivables	**Debt Service**
Proprietary Revenues/Receivables	**Fund Balance/Net Position**
Inventories	**Grants**
Interfunds	**Risk Management**
Capital Assets	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures includes examinations of documents for proper approval and review of procedures for compliance with rules, regulations and City policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a management letter and other required communication letters that we will review and discuss with the City during the draft phase of the audit. Further, we will prepare the separate Annual Financial Reports for the Utility and the Business District.

Our firm has state of the art production hardware and software. We believe the investment to stay on the cutting edge of technology benefits not only in reporting, but also in suggestions and recommendations.

AUDIT APPROACH

Phase 4: Drafts

April

The final completion and quality review of the initial drafts of the Annual Financial Reports will be completed at our office and drafts of the Annual Financial Reports and related communication letters will be provided to the City no later than the date agreed to during the entrance conference. The City will then have a sufficient amount of time to review the drafts for questions and/or changes. L&A will then return to the City's location for the final draft where we will review the City's questions and/or changes to the Annual Financial Reports, as well as the client communication letters, and submit final drafts of the Annual Financial Reports to the City.

Phase 5: Audit Completion

May

Upon approval of the drafts by the City, we will deliver final, bound financial Annual Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the City's financial statements in the future.

L&A strives for continual communication with City staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Financial Reports and communication letters with representatives of the City.

AUDIT SERVICES
RFP RESPONSE FORM

Firm:	Lauterbach & Amen, LLP
Firm Contact/Project Manager:	Ronald J. Amen, Partner
Email Address:	ramen@lauterbachamen.com
Address:	668 N. River Road
	Naperville, IL 60563
Telephone and Fax Numbers:	Phone: 630.393.1483 | Fax: 630.393.2516
Signature of Authorized Agent:	Ronald J. Amen, Partner
Date of Proposal Submission:	August 20, 2021

PRICE STRUCTURE

	December 31, 2021	December 31, 2022	December 31, 2023
City Audit and all Associated Work	$26,000	$26,650	$27,300
City Audit Discount	($10,000)	($10,250)	($10,500)
Utility Audit and All Associated Work	$13,000	$13,325	$13,650
Utility Audit Discount	($5,000)	($5,125)	($5,250)
Business District Audit and All Associated Work	$950	$975	$1,000
Business District Audit Discount	($365)	($375)	($385)
Single Audit, if Required	$2,750	$2,800	$2,850
Water Utility's PSC Report	$1,000	$1,025	$1,050
Municipal Form C	$500	$510	$520

HOURS SCHEDULE				
	Hours	Standard Rate	Quoted Rate	Total
Partner	52	$160	$150	$9,450
Manager	166	$130	$120	$19,920
In-Charge	151	$90	$80	$12,080
	380			$41,450
			Discount	($15,365)
			Total	$26,085

In 24 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP. This includes implementation of all future GASB pronouncements. Our fee is discounted as a means of building our Wisconsin municipal presence—but our discounted fee does not mean reduced service or quality. We are committed to providing the City the highest level service and expertise.

Our firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the City. We encourage clients to contact us with questions that may arise. In addition, we provide no cost client training to introduce new GASB pronouncements and auditing standards that may affect the City, as well as providing other training topics based on client requests and needs.

Schedules Requested

The proposed annual prices are based upon staff support at all levels from the City personnel and that the City will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

Additional Services

Should it become necessary for the City to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.

REFERENCES

We know that our best endorsement comes from satisfied clients. We invite you to contact the following clients who have been serviced by our firm to inquire about their experience and how our services continue to bring value to our clients. Additional references can be provided upon request.

SCHOOL DISTRICT OF FORT ATKINSON

1st Year Audit, Estimated 250 Hours

Jason Demerath

920.563.7800 Phone

demerathj@fortschools.org

Eng. Partner: Matt Beran | Manager: Brad Porter

CITY OF ROCKFORD *

Audit Services Since 2008, Approx. 525 Hours

Carrie Hagerty

779.348.7467 Phone

Carrie.hagerty@rockfordil.gov

Eng. Partner: Jamie Wilkey | Manager: Don Shaw

VILLAGE OF ANTIOCH *

Audit Services Since 2004, Approx. 225 Hours

Joy McCarthy

847.395.1000 Phone

jmccarthy@antioch.il.gov

Eng. Partner: Jamie Wilkey | Manager: Jen Martinson

CITY OF EAST MOLINE *

Audit Services Since 2020, Approx. 550 Hours

Annaka Whiting

309.752.1542 Phone

awhiting@eastmoline.com

Eng. Partner: Jamie Wilkey | Manager: Brad Porter

* Indicates governments who currently hold the GFOA Certificate of Achievement.

REFERENCES

Additional Clients Served

L&A stands by our quality and service. As such, we encourage you to reach out to any of the clients listed below that we serve to learn more about their experience with our firm.

Municipalities and Townships					
Addison Township	Cuba Township	Harvard	Midlothian	Poplar Grove	Streator
Algonquin	Dolton	Hinckley	Milton Township	Princeton	Sugar Grove*
Antioch*	East Dundee*	Hinsdale	Monee	Prospect Heights	Sycamore*
Barrington	East Hazel Crest	Homewood	Montgomery*	Riverside*	Thornton*
Barrington Hills	East Moline	Inverness	Morton Grove*	Riverwoods	Timberlane
Bartlett*	Elburn	Johnsburg*	Mount Prospect	Rock Island*	Vernon Hills
Beach Park*	Elk Grove Village*	Justice	Naperville Township	Rockford*	Volo
Berkeley	Elwood*	Kenilworth	New Milford	Rolling Meadows*	Warrenville*
Bloomingdale*	Elyssa's Mission	Kildeer*	Normal*	Rosemont	Waukegan
Bradley	Evanston	Lake Barrington	North Aurora*	Round Lake Beach	West Chicago*
Buffalo Grove*	Fox River Grove	Lake Bluff	North Barrington	Sandwich	Western Springs
Burlington	Frankfort*	Lake Villa	North Riverside*	Schaumburg	Wheaton*
Burnham	Georgetown	Libertyville*	Northbrook	Shabbona	Willow Springs
Burr Ridge	Gilberts*	Lincolnwood*	Northfield*	Silvis	Wilmette*
Campton Hills	Glen Ellyn*	Lindenhurst	Northfield Township	Skokie	Winnetka*
Carpentersville*	Glencoe*	Lombard*	Orland Park	Sleepy Hollow	Winthrop Harbor
Cary	Glenview*	Lyndon	Palos Park*	South Barrington	Woodridge*
Champaign	Golf	Manhattan*	Park Forest*	South Elgin*	York Township
Cherry Valley	Grayslake	Maple Park	Park Ridge	Stickney	Yorkville*
Cortland	Gurnee*	Markham	Pingree Grove*	Stone Park	Zion Township
Country Club Hills	Hampshire	Mendota	Plano	Streamwood*	

* Indicates governments who currently hold the GFOA Certificate of Achievement.

Municipalities	Park Districts	School Districts	Libraries	Pension Funds	Other Entities
110+	**65+**	**35+**	**45+**	**450+**	**100+**

ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2019 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

Ellin + Tucker

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 27, 2019

Lauterbach & Amen Wisconsin clients

Bangor School District
Beloit School District
Village of Brown Deer
City of Burlington
Village of Butler
Village of Caledonia
Cashton School District
Colby School District
Town of Delavan
Eau Claire Area School District
Erin School District
City of Glendale
Greendale School District
Greenwood School District
Hustiford School District
Jefferson County
Juneau County
City of Kaukauna
Lakeland Union High School District
Oconomowoc Area School District
City of Omro
Racine Unified School District
Fort Atkinson School District
School District of Monroe
City of Steven's Point
City of Stoughton
Tomah Area School District
Walworth County
City of Waukesha
Waukesha School District
Wautoma Area School District
Wauzeka-Steuben School District
WI Society of the Daughters of the American Revolution (nonprofit)
Wisconsin Dells School District

Proposed Improvements
At
Pioneer Estates of Lake Geneva
Lake Geneva, Wisconsin

INDEX TO DRAWINGS:

T101 TITLE SHEET / INDEX / OVERALL SITE PLAN
C101 PARTIAL SITE PLAN - PROPOSED NEW UNITS
C102 SITE DETAILS

SEE ENLARGED PARTIAL SITE PLAN OF THIS AREA ON SHEET C101

1 T101 OVERALL SITE PLAN
Scale 1" = 80'-0"

KEHOE-HENRY & ASSOCIATES
ARCHITECTURE & ENGINEERING
25 North Wisconsin Street
Elkhorn, Wisconsin 53121
(262)723-4399

Owner:
Pioneer Estates of Lake Geneva
4454 S 13th Street
Milwaukee, Wisconsin 53221

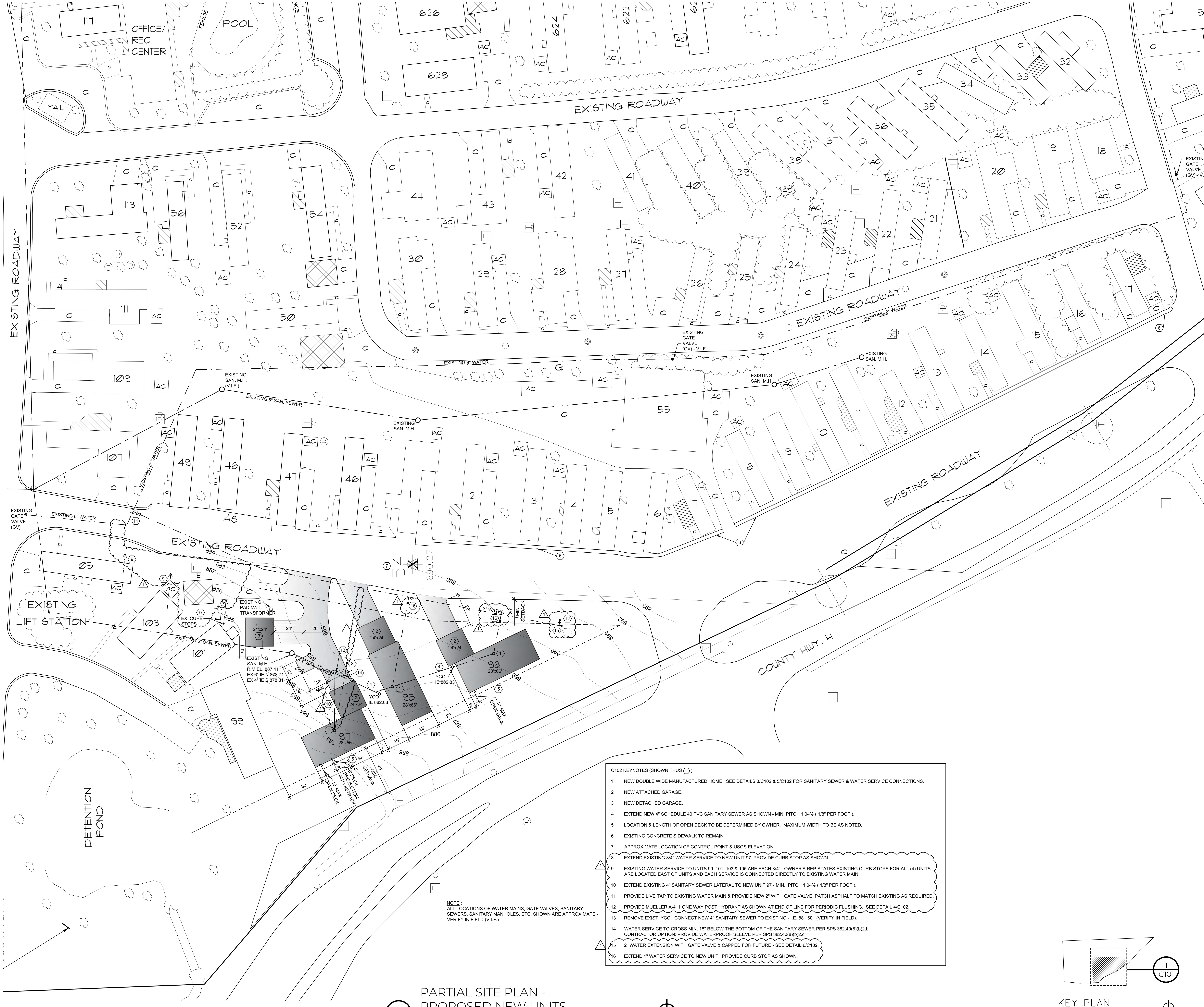
Proposed Improvements At
Pioneer Estates of Lake Geneva

Sheet Title:
TITLE SHEET / INDEX / OVERALL SITE PLAN

Revisions:

No.	Date:	Description:

Project Number	2227
Set Type	CD
Date Issued	8/29/2023
Sheet Number	T101



LEGEND

- RAILROAD TRACKS
- ROAD
- ROAD UNDER-CONSTRUCTION
- DRIVEWAY
- TRAIL
- SHOULDER
- DRAIN OR SHORELINE
- SWAMP
- FENCE
- GUARD RAIL
- WALL
- SIDEWALK
- PIPELINE
- FOUNDATION OR SLAB
- WOODS OUTLINE
- INDEX CONTOUR
- INTERMEDIATE CONTOUR
- INDEX DEPRESSION CONTOUR
- INTERMEDIATE DEPRESSION
- APPROXIMATE CONTOUR
- UNDER CONSTRUCTION OUTLINE
- UNIDENTIFIED OBJECT
- CULVERT
- END OF CULVERT
- CATCH BASIN
- HYDRANT
- MANHOLE
- FLAG POLE
- RAILROAD CROSSING SIGN
- RADIO, TV TOWERS
- 96 HORIZONTAL CONTROL POINT
- 135.26 VERTICAL CONTROL POINT
- SWAMP SYMBOL
- TREE
- TELEPHONE
- OPEN / DECK / PORCH AREA (CARPORT, IF NOTED)
- GARAGE
- C CONCRETE AREA
- G GRAVEL AREA
- A AWNING
- AC ACCESSORY STRUCTURE
- CD COVERED DECK
- OP OPEN PORCH
- AS ASPHALT
- ZONING DISTRICT LINES
- BUILDING AREA
- EXISTING UNIT TO BE REMOVED
- WATER MAIN
- SANITARY SEWER

C102 KEYNOTES (SHOWN THUS ⬡):

1 NEW DOUBLE WIDE MANUFACTURED HOME. SEE DETAILS 3/C102 & 5/C102 FOR SANITARY SEWER & WATER SERVICE CONNECTIONS.

2 NEW ATTACHED GARAGE.

3 NEW DETACHED GARAGE.

4 EXTEND NEW 4" SCHEDULE 40 PVC SANITARY SEWER AS SHOWN - MIN. PITCH 1.04% (1/8" PER FOOT).

5 LOCATION & LENGTH OF OPEN DECK TO BE DETERMINED BY OWNER. MAXIMUM WIDTH TO BE AS NOTED.

6 EXISTING CONCRETE SIDEWALK TO REMAIN.

7 APPROXIMATE LOCATION OF CONTROL POINT & USGS ELEVATION.

1 8 EXTEND EXISTING 3/4" WATER SERVICE TO NEW UNIT 97. PROVIDE CURB STOP AS SHOWN.

9 EXISTING WATER SERVICE TO UNITS 99, 101, 103 & 105 ARE EACH 3/4". OWNER'S REP STATES EXISTING CURB STOPS FOR ALL (4) UNITS ARE LOCATED EAST OF UNITS AND EACH SERVICE IS CONNECTED DIRECTLY TO EXISTING WATER MAIN.

10 EXTEND EXISTING 4" SANITARY SEWER LATERAL TO NEW UNIT 97 - MIN. PITCH 1.04% (1/8" PER FOOT).

11 PROVIDE LIVE TAP TO EXISTING WATER MAIN & PROVIDE NEW 2" WITH GATE VALVE. PATCH ASPHALT TO MATCH EXISTING AS REQUIRED.

12 PROVIDE MUELLER A-411 ONE WAY POST HYDRANT AS SHOWN AT END OF LINE FOR PERIODIC FLUSHING. SEE DETAIL 4/C102.

13 REMOVE EXIST. YCO. CONNECT NEW 4" SANITARY SEWER TO EXISTING - I.E. 881.60. (VERIFY IN FIELD).

14 WATER SERVICE TO CROSS MIN. 18" BELOW THE BOTTOM OF THE SANITARY SEWER PER SPS 382.40(8)(b)2.b.
CONTRACTOR OPTION: PROVIDE WATERPROOF SLEEVE PER SPS 382.40(8)(b)2.c.

1 15 2" WATER EXTENSION WITH GATE VALVE & CAPPED FOR FUTURE - SEE DETAIL 6/C102.

16 EXTEND 1" WATER SERVICE TO NEW UNIT. PROVIDE CURB STOP AS SHOWN.

1 C101 PARTIAL SITE PLAN - PROPOSED NEW UNITS
Scale 1" = 30'-0"

KEY PLAN
N.T.S.

1 C101

KEHOE-HENRY & ASSOCIATES
ARCHITECTURE & ENGINEERING
25 North Wisconsin Street
Elkhorn, Wisconsin 53121
(262)723-4399

Owner:
Pioneer Estates of Lake Geneva
4454 S 13th Street
Milwaukee, Wisconsin 53221

Proposed Improvements At
Pioneer Estates of Lake Geneva

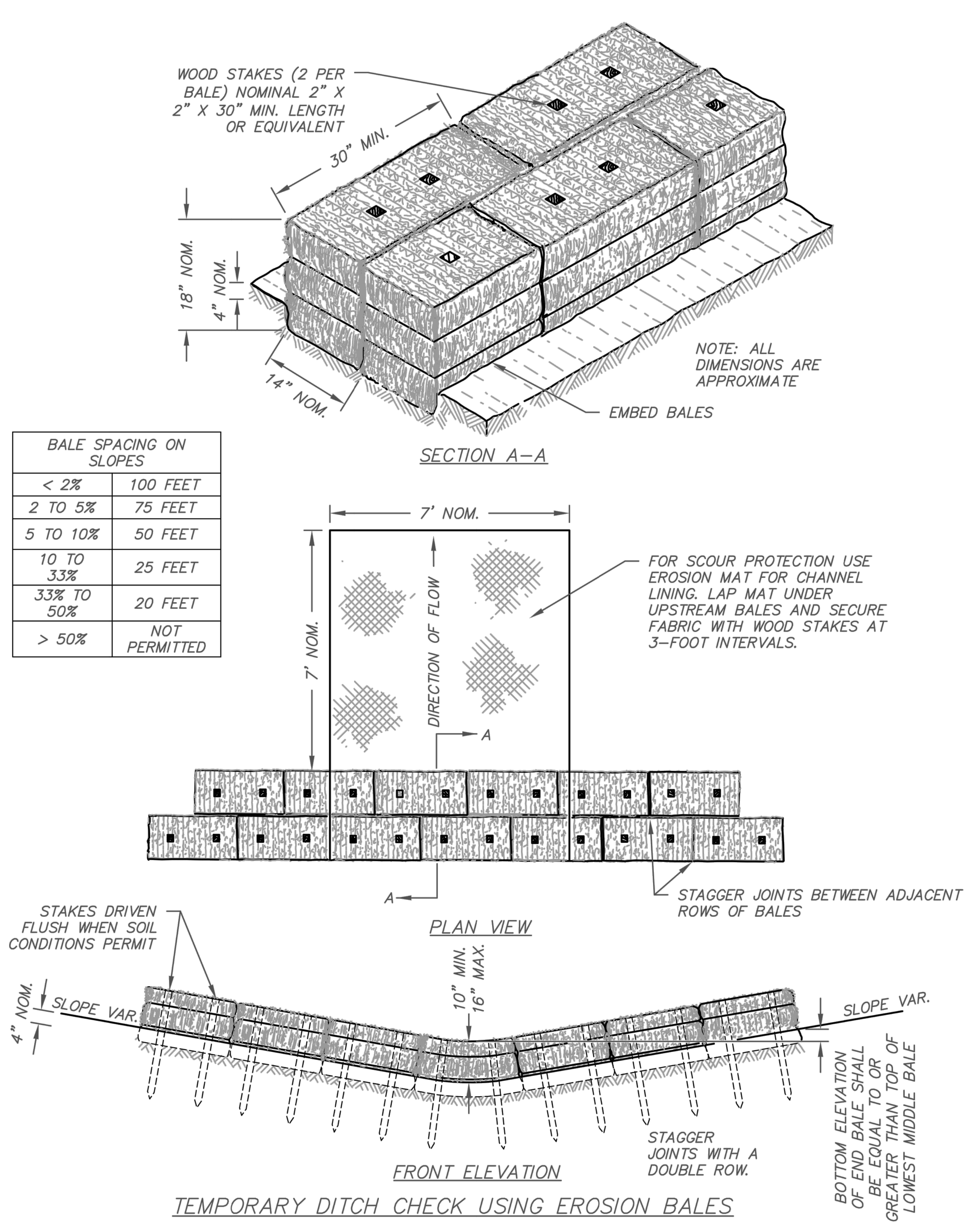
Sheet Title: PARTIAL SITE PLAN - PROPOSED NEW UNITS - PHASE I

Revisions:

No:	Date:	Description:
1	10/12/2023	

Project Number	2227
Set Type	CD
Date Issued	8/29/2023
Sheet Number	C101

G:\SHARED DRIVE\ADMIN\DRAWINGS\PIONEER\LG-2227\OVERALL SITE PLANS.DWG 2023



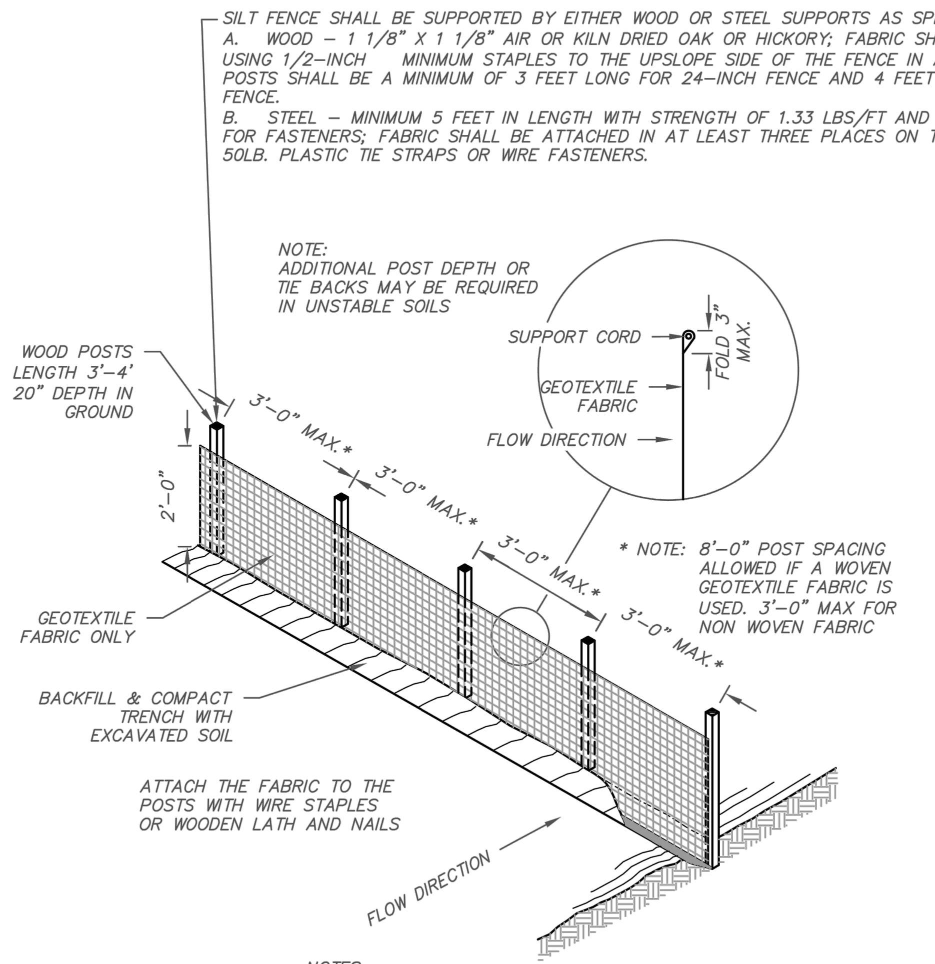
BALE SPACING ON SLOPES	
< 2%	100 FEET
2 TO 5%	75 FEET
5 TO 10%	50 FEET
10 TO 33%	25 FEET
33% TO 50%	20 FEET
> 50%	NOT PERMITTED

TEMPORARY DITCH CHECK USING EROSION BALES

NOTES:

1. DETAILS OF CONSTRUCTION, MATERIALS AND WORKMANSHIP NOT SHOWN ON THIS DRAWING SHALL CONFORM TO THE PERTINENT REQUIREMENTS OF THE WISDOT STANDARD SPECIFICATIONS FOR HIGHWAY AND STRUCTURE CONSTRUCTION AND WDNR TECHNICAL STANDARD 1062.
2. TEMPORARY DITCH CHECKS OF A SINGLE ROW OF EROSION BALES ARE NOT PERMITTED.
3. SEDIMENT BALE BARRIERS SHALL, AT A MINIMUM, BE INSPECTED WEEKLY AND WITHIN 24 HOURS AFTER EVERY PRECIPITATION EVENT THAT PRODUCES 0.5 INCHES OF RAIN OR MORE DURING A 24-HOUR PERIOD.
4. DAMAGED OR DECOMPOSED SEDIMENT BALE BARRIERS, AND UNDERCUTTING, OR FLOW CHANNELS AROUND THE END OF THE SEDIMENT BALE BARRIERS SHALL BE REPAIRED.
5. SEDIMENT SHALL BE PROPERLY DISPOSED OF ONCE THE DEPOSITS REACH ONE-HALF THE HEIGHT OF THE SEDIMENT BALE BARRIER.
6. SEDIMENT BALE BARRIERS AND ANCHORING DEVICES SHALL BE REMOVED AND PROPERLY DISPOSED OF WHEN THEY HAVE SERVED THEIR USEFULNESS, BUT NOT BEFORE THE UPSLOPE AREAS HAVE BEEN PERMANENTLY STABILIZED.
7. ANY SEDIMENT DEPOSITS REMAINING IN PLACE AFTER THE SEDIMENT BALE BARRIER IS NO LONGER REQUIRED SHALL BE DRESSED TO CONFORM TO THE EXISTING GRADE, PREPARED AND SEEDED.
8. EFFECTIVENESS OF BALES IS LESS THAN 3 MONTHS.

DITCH CHECK DETAIL
N.T.S.



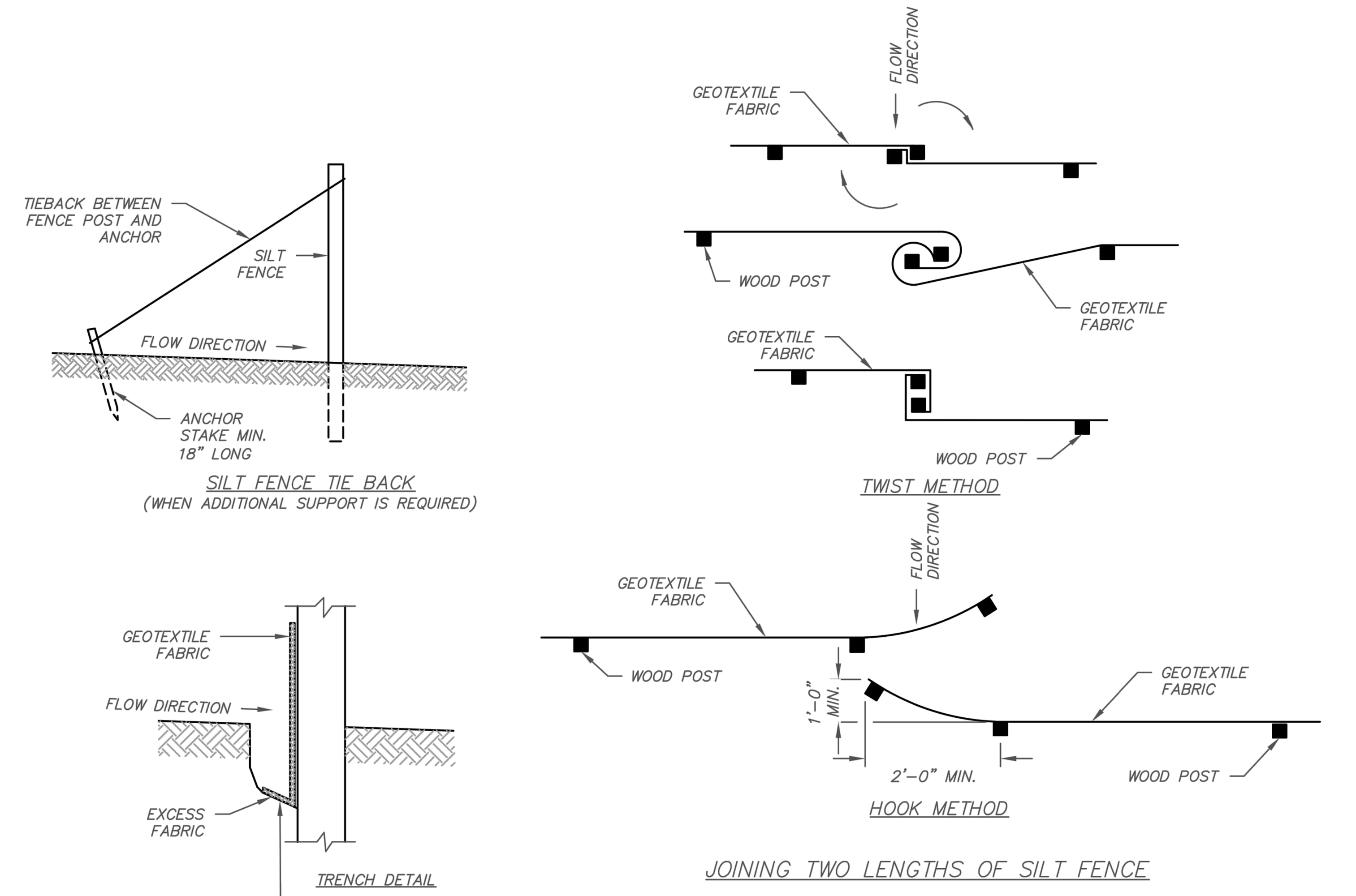
NOTES:

1. SILT FENCE INSTALLATION AND MATERIALS SHALL CONFORM TO WDNR CONSERVATION STANDARD 1056
2. SILT FENCE SHALL BE PLACED ON THE CONTOUR AND NOT PERPENDICULAR TO THE CONTOUR. THE ENDS SHALL BE EXTENDED UPSLOPE TO PREVENT WATER FROM FLOWING AROUND THE ENDS OF THE FENCE.
3. WHEN SILT FENCE IS INSTALLED ON A SLOPE, THE PARALLEL SPACING SHALL NOT EXCEED THE REQUIREMENTS IN THE TABLE BELOW:

SLOPE	FENCE SPACING
< 2%	100 FEET
2 TO 5%	75 FEET
5 TO 10%	50 FEET
10 TO 33%	25 FEET
> 33%	20 FEET

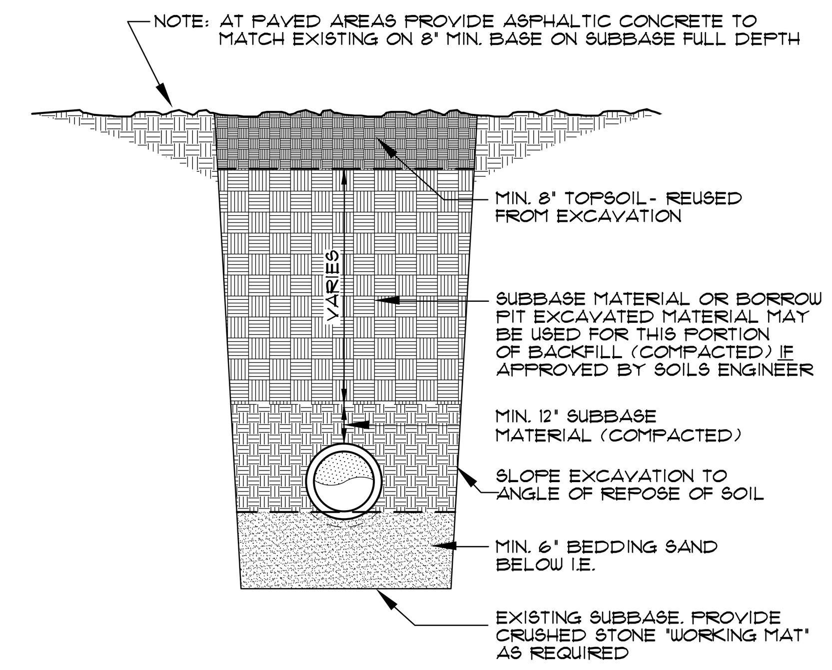
4. INSTALLED SILT FENCES SHALL BE MINIMUM 14 INCHES HIGH AND A MAXIMUM OF 28 INCHES IN HEIGHT MEASURED FROM THE INSTALLED GROUND ELEVATION.
5. A MINIMUM OF 20 INCHES OF THE POST SHALL EXTEND INTO THE GROUND AFTER INSTALLATION.
6. SILT FENCE SHALL BE ANCHORED BY SPREADING AT LEAST 8 INCHES OF THE FABRIC IN A 4-INCH TRENCH WIDE BY 6-INCH DEEP TRENCH, OR 6-INCH V-TRENCH ON THE UPSLOPE SIDE OF THE FENCE. TRENCH SHALL BE BACKFILLED AND COMPACTED. TRENCHES SHALL NOT BE EXCAVATED WIDER THAN NECESSARY FOR PROPER INSTALLATION.
7. CONSTRUCT SILT FENCE FROM A CONTINUOUS ROLL IF POSSIBLE BY CUTTING LENGTHS TO AVOID JOINTS. IF A JOINT IS NECESSARY USE ONE OF THE FOLLOWING TWO METHODS:
   A) TWIST METHOD––OVERLAP THE END POSTS AND TWIST, OR ROTATE, AT LEAST 180 DEGREES.
   B) HOOK METHOD––HOOK THE END OF EACH SILT FENCE LENGTH.
8. SILT FENCE SHALL AT A MINIMUM BE INSPECTED WEEKLY AND WITHIN 24 HOURS AFTER EACH PRECIPITATION EVENT THAT PRODUCES 0.5 INCHES OF RAIN OR MORE DURING A 24-HOUR PERIOD.
9. DAMAGED OR DECOMPOSED FENCES, UNDERCUTTING, OR FLOW CHANNELS AROUND THE END OF BARRIERS SHALL BE REPAIRED OR CORRECTED.
10. SEDIMENT SHALL BE PROPERLY DISPOSED OF ONCE THE DEPOSITS REACH ONE HALF THE HEIGHT OF THE FENCE.
11. SILT FENCES SHALL BE REMOVED ONCE THE DISTURBED AREA IS PERMANENTLY STABILIZED AND IS NO LONGER SUSCEPTIBLE TO EROSION.

SILT FENCE DETAIL
N.T.S.

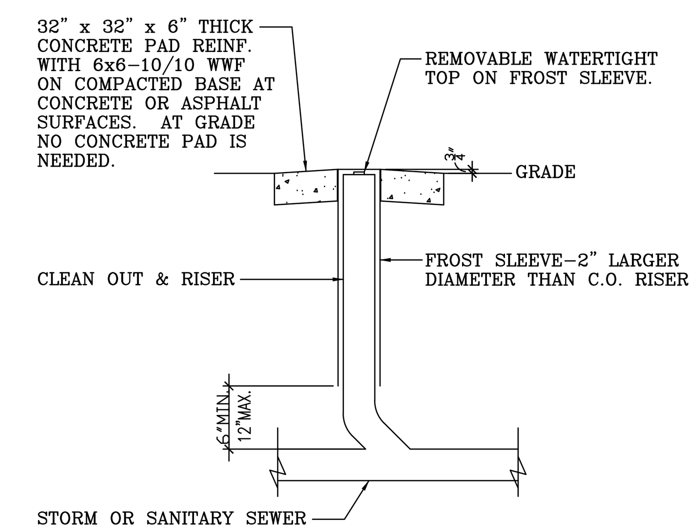


NOTES:

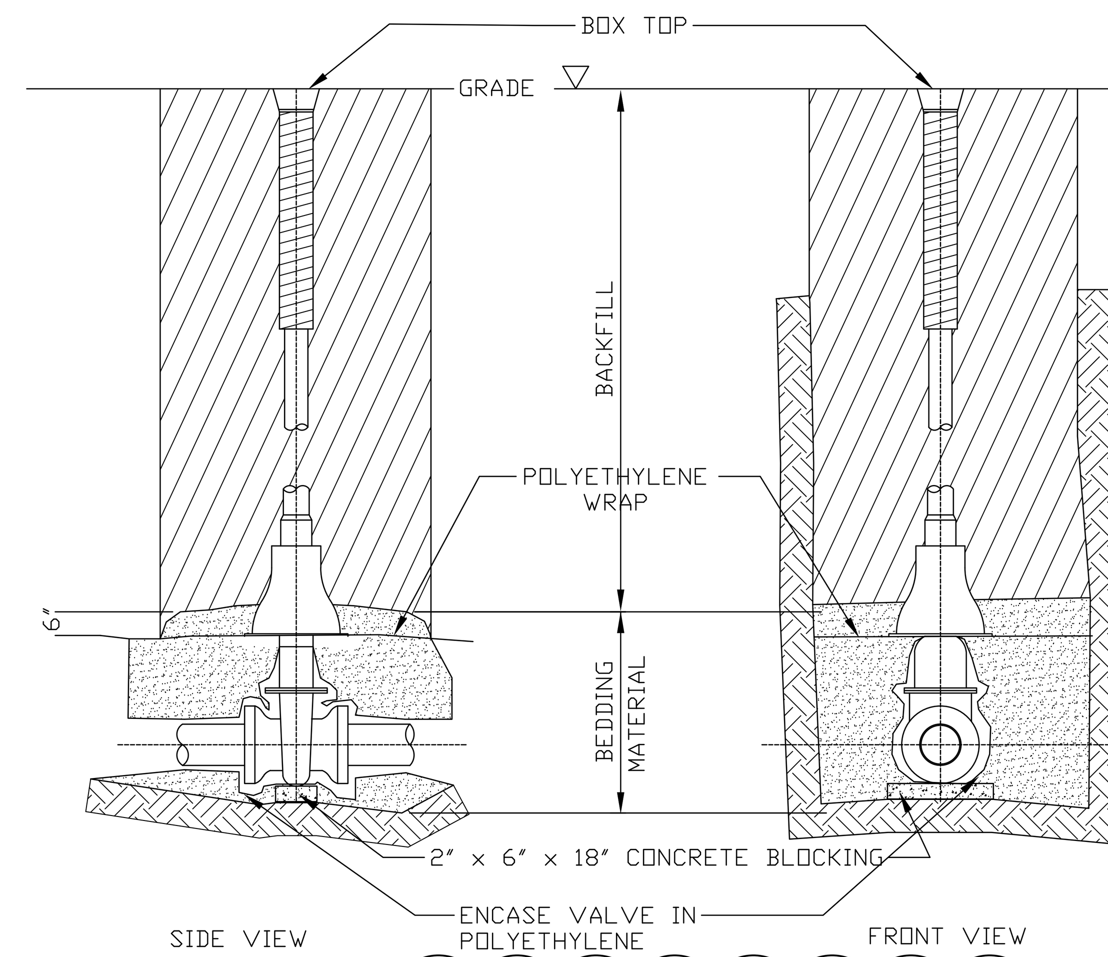
1. TRENCH SHALL BE A MINIMUM OF 4" WIDE & 6" DEEP TO BURY AND ANCHOR THE GEOTEXTILE FABRIC. FOLD MATERIAL TO FIT TRENCH AND BACKFILL & COMPACT TRENCH WITH EXCAVATED SOIL.



1 C102 PIPE TRENCH DETAIL
Scale 1/2" = 1'-0"

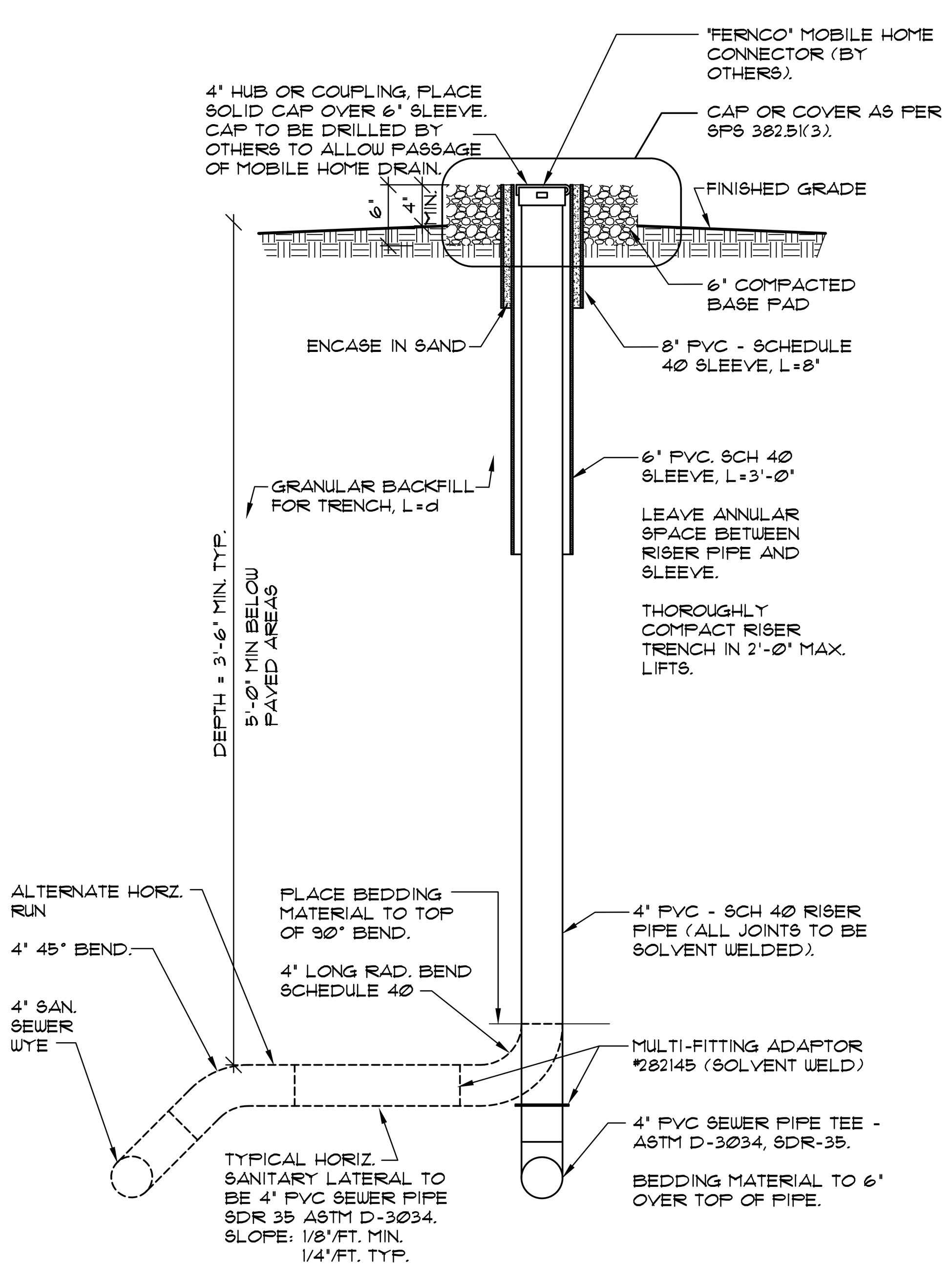


2 C102 YARD CLEAN-OUT DETAIL
Scale 1/2" = 1'-0"

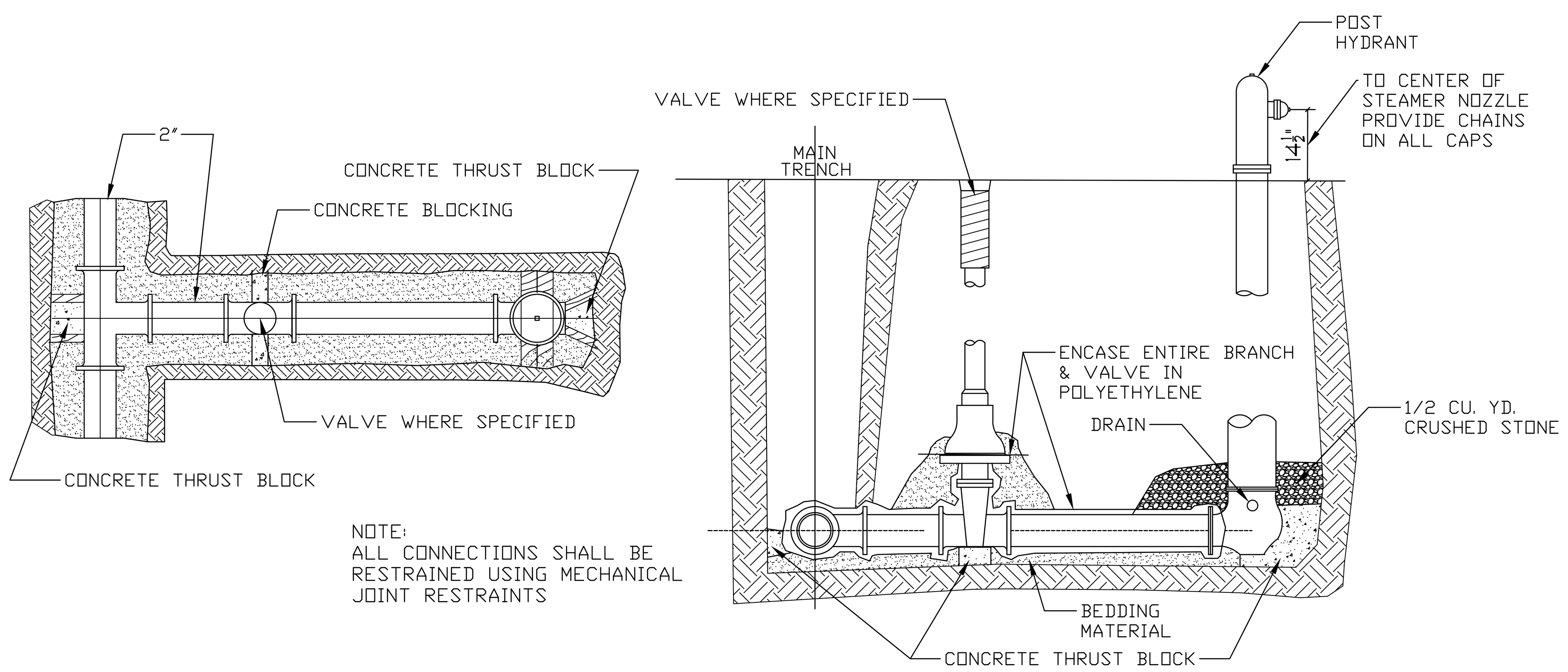


PIPE DIA. INCHES	X = SETTING INCHES
2	6
3	7
4	8
6	12
8	13
10	17
12	21
16	30

6 C102 GATE VALVE DETAIL
No Scale
1

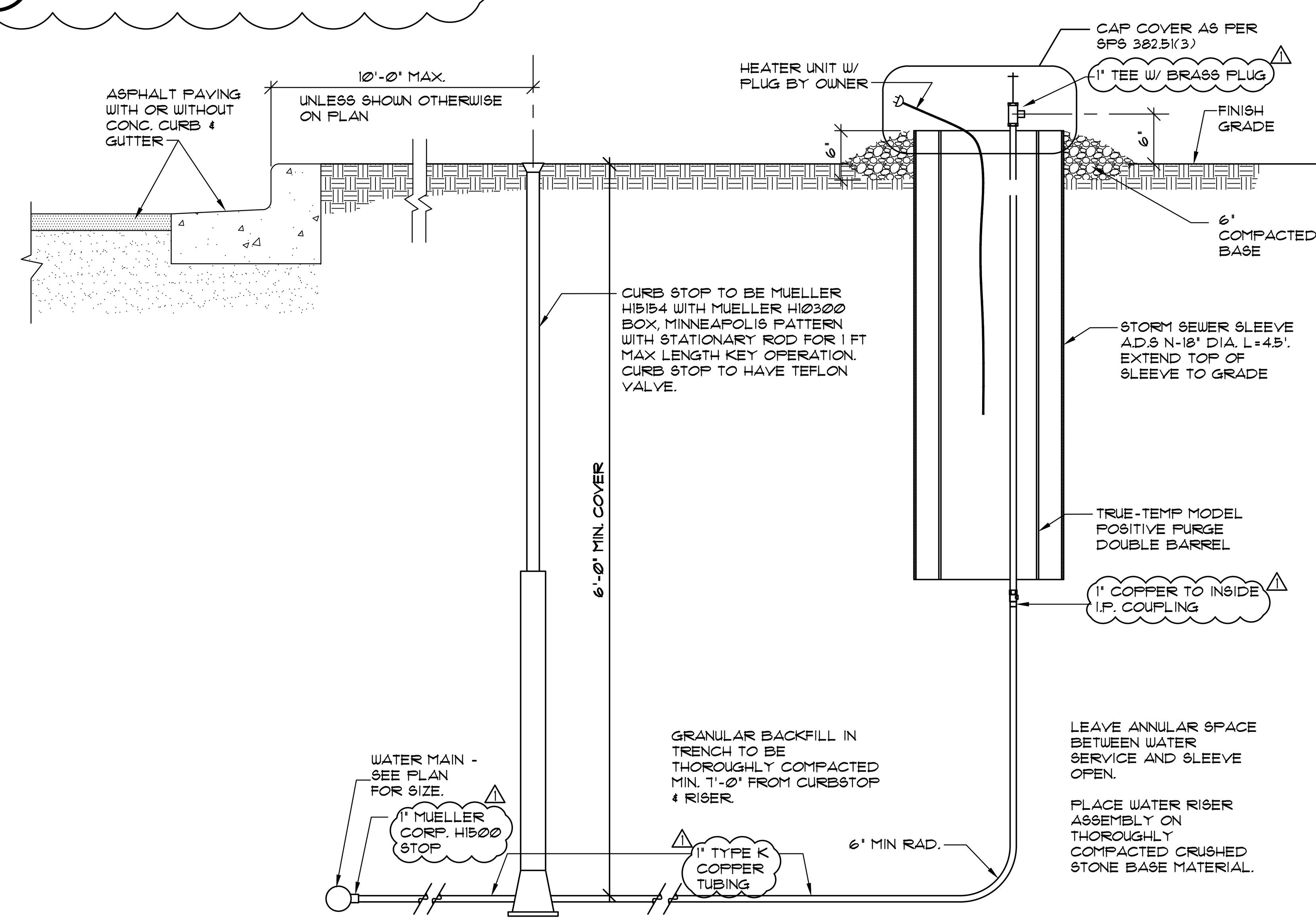


3 C102 SEWER RISER DETAIL
Scale 1" = 1'-0"



NOTE:
ALL CONNECTIONS SHALL BE RESTRAINED USING MECHANICAL JOINT RESTRAINTS

4 C102 POST HYDRANT DETAILS
No Scale
1



5 C102 WATER SERVICE DETAIL
Scale 1" = 1'-0"

G:\SHARED DRIVE\ADMIN\DRAWINGS\PIONEER\LG-2227\DETAILS.DWG 2023

KEHOE-HENRY & ASSOCIATES
ARCHITECTURE & ENGINEERING
25 North Wisconsin Street
Elkhorn, Wisconsin 53121
(262)723-4399

Owner:
Pioneer Estates of Lake Geneva
4454 S 13th Street
Milwaukee, Wisconsin 53221

Proposed Improvements At
Pioneer Estates of Lake Geneva

Sheet Title: SITE DETAILS

Revisions:		
No.	Date:	Description:
1	10/12/2023	

Project Number: 2227
Set Type: CD
Date Issued: 8/29/2023
Sheet Number: C102

Lake Geneva Utility Commission

Uniform, Clothing & Dress Policy

1. PURPOSE

The Lake Geneva Utility Commission recognizes the need to provide clothing and uniforms to select employees to maintain a neat, professional appearance, and to promote employee identification and safety in the field.

This policy is meant to provide guidelines for employees and management as to what does and does not constitute appropriate professional attire for the workplace, along with defining standards for uniforms and clothing, allotments, and acquisition.

Employees are responsible for using good judgment, wearing appropriate attire that is clean and in good repair, and for presenting an appearance that meets the professional standards of the Lake Geneva Utility Commission.

2. APPLICABILITY

The provisions of this policy shall apply to all employees during regular business hours, when employees are on Utility business or when otherwise representing the Utility.

3. POLICY

A. General Conditions

i. The Utility has a responsibility to protect employees from potential injury on the job and as such, this policy does not apply to Personal Protective Equipment (PPE), which are handled through other departmental policies. This includes items such as eye protection, hearing protection, hard hats, safety vests, ~~safety-toe boots,~~ cold weather gear, etc.

ii. All positions within the Utility will be assigned to a category to determine which uniform and clothing allotment is to be provided to each employee. Each category may be provided different uniform and clothing allotments on an annual basis.

iii. All Utility issued uniform pieces will be provided with applicable Utility logos and are to remain unmodified. Uniforms are not to be worn outside of work, other than for commuting, and are to be returned to the Utility at the end of their service life or end of employment.

iv. Employees receiving uniforms are encouraged to review their inventory and only order what is necessary to replace worn garments.

v. Any amount spent by employees over the clothing allotment will be paid at their own expense.

vi. Employees who begin employment within six months of the last clothing allotment payment date will receive their entire annual clothing allotment amount for that year. Employees who start employment more than six months ~~from~~ after the last clothing allotment payment will receive half of their respective clothing allotment for that year.

vii. Employees whose employment ends within six months of the last clothing allotment payment date will have half of their annual clothing allotment amount deducted from their final check.

B. Employee Categories

i. Operational & Field Service:

Includes positions that require the employee to spend most of their time in the field or industrial-type settings, performing physical work. As a result, the wear and tear on clothing is more significant than for other positions. There is also a need for recognition as a Utility employee when in public.

ii. Supervisory:

Includes positions that require the employee to spend time in both the office and field, where public contact often occurs and/or performing work where some wear on clothing is expected, but with reduced physicality.

iii. Office/Administration:

Includes positions that require employees to spend most of their time in an office setting. There may be occasional opportunities when recognition as a Utility employee in a public or professional setting is useful.

iv. Seasonal:

Includes limited~~-~~-term or part~~-~~-time positions that may be employed in either an office or operational setting.

C. Categorical Dress Requirements

All Utility employees are expected to present a work ID or other similar means of clearly identifying themselves as an employee of the Utility, when entering residences or businesses.

i. Operational & Field Service:

Appropriate work attire includes safety-toe boots, jeans, work pants, uniform tops (short and long-sleeved T-shirts and sweatshirts) and hats. Wearing shorts is at Supervisory discretion but if worn are required to be hemmed and made of denim, cotton, or similar materials.

ii. Supervisory:

Appropriate work attire includes safety-toe boots, jeans, work pants, uniform tops (short and long-sleeved T-shirts, polos, and sweatshirts) and hats. Business casual dress is expected to be worn while representing the Utility at professional meetings.

iii. Office/Administration:

Appropriate business casual attire including slacks, blazer/sport coats, collared shirts, sweaters, golf or polo shirts, shirts with Utility logos (uniform tops), khakis, nice jeans, blouses, skirts or dresses of appropriate length for a professional environment, boots, loafers or pumps.

iv. Seasonal:

Dress requirements will be determined by Supervisory Staff depending on assigned work areas.

v. Special Conditions:

Unusual circumstances such as weather conditions, special work assignments, medical reasons, and/or worksite conditions, may be sufficient reasons for the Department D~~d~~irector to grant exceptions to the dress standards.

D. Categorical Uniform Allotment

i. *Operational & Field Service:*

Up to (6) Short sleeved T-shirts, (6) mixed long sleeved T-shirts and hooded sweatshirts, and (1) baseball hat will be provided as uniform tops to each employee annually.

ii. *Supervisory:*
Up to (5) mixed polos and short sleeved t-shirts, (3) mixed long sleeved T-shirts, hooded sweatshirts or ¼ zip long sleeved shirts, and (1) baseball hat will be provided as uniform tops to each employee annually.

iii. *Office/Administration:*
When requested by employee and approved by Supervisory Staff, maximum of (2) pieces annually.

iv. *Seasonal:*
Provided as deemed necessary by Supervisory Staff.

E. Categorical Clothing Allotment

i. *Operational & Field Service:* $~~250~~ 400 annually

ii. *Supervisory:* $~~150~~ 300 annually

iii. *Office/Administration:* None

iv. *Seasonal:* None

F. Enforcement of Policy

Supervisory Staff should meet with employees not appropriately dressed to discuss the issue. The employee will be required to change to appropriate clothing at the Supervisor's request. If it is necessary for an employee to leave work to do so, employees are required to use their own leave time and return to work in appropriate dress as directed by their Supervisor. Repeated incidents of inappropriate dress may result in progressive disciplinary action.

G. Review of Policy

If employees have any questions regarding the policy, they are encouraged to review those specific items with Supervisory Staff.

The policy will be reviewed annually by Supervisory Staff between July and September, to suggest any changes to the policy guidance or allotment amounts.

Any employee who believes she/he has been treated inappropriately under the policy, may ask that the matter be reviewed by the Utility Director and/or Utility Commission.

FOREMOST DOORS
Sales • Installation
Website www.ForemostDoors.com
Address S84 W18752 Enterprise Dr., Muskego, WI 53150

EMAIL QUOTATION

Date: 8/1/23
To: Ken Bauman
Company: Lake Geneva Waste Water Plant
Phone Number: 262-949-0779
E-mail: kbauman@lgutilities.org

Pages: 3
From: Eugene Fischer
Fax Number: (262) 895-1012
Phone Number: (262) 895-1011
E-mail: eugene.foremost@gmail.com

Re: Process Building, Lab, Effluent
Quote #403863, 403867-403871

We are pleased to provide the following quotes per our walk-thru:

__Process Building Rear Metal – Quote 403863__
Qty-1 3070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-1 3070 18 GA Galvanized Insulated Commercial Hollow Metal Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

Your price of the above material installed--$4,260.00 (NO TAX)**

__Process Building Front Pair Metal – Quote 403867__
Qty-1 5070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-2 2670 18 GA Galvanized Insulated Commercial Hollow Metal Door
Qty-6 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-2 Surface Bolts 26D (Satin Chrome) Finish
Qty-2 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-2 Brush Sweeps
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

Your price of the above material installed--$6,290.00 (NO TAX)**

Lab – Quote 403868

Qty-1 3070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-1 3070 18 GA Galvanized Insulated Commercial Hollow Metal Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Installation of the above

Your price of the above material installed---$4,205.00 (NO TAX)**

Effluent – Quote 403869

Qty-1 3070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-1 3070 18 GA Galvanized Insulated Commercial Hollow Metal Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

Your price of the above material installed---$4,260.00 (NO TAX)**

Please note:

- Frames are quoted as welded 16ga galvanized and made to fit existing openings.
- Frames will be supplied as foam filled.
- Doors are quoted as 18ga galvanized, insulated with top caps.
- Except for the inactive leaf of Front Pair, doors are quoted with 6" x 30" visual window and include 1" thick clear, tempered insulated glass.
- The new doors and frames will come prime painted, finish painting is by others.
- Please **ADD $450** to each quote to spray single door and frame opening with 2 coats of Sherwin Williams Pro Industrial Paint, and **$650** to the paired quote. Color selection can be found on the Sherwin Williams link https://www.sherwin-williams.com.
- If multiple quotes ordered, please call for discount information on painting.
- Existing locksets for all openings to be reused.
- Any existing alarms are not to be reattached.
- We will remove existing signs from doors and return to you.
- The installation includes the removal and disposal of the existing materials.
- Installation will be during normal business hours M-F 7-4.
- Current estimated leadtime is 7-8 weeks.

Process Building Rear Edgewater– Quote 403870

Qty-1 3070 Edgewater Reinforced Fiberglass Frame and Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

Your price of the above material installed---$5,515.00 (NO TAX)**

Process Building Front Pair Edgewater– Quote 403870

Qty-1 5070 Edgewater Reinforced Fiberglass Frame and Door
Qty-6 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-2 Surface Bolts 26D (Satin Chrome) Finish
Qty-2 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-2 Brush Sweeps
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

Your price of the above material installed-----$8,255.00 (NO TAX)**

Please note:

- Edgewater fiberglass frames are quoted to fit existing opening and will be foam filled.
- Fiberglass doors are quoted in Edgewater ES Series (Heavy Duty) flush, expanded polystyrene core w/full height internal fiberglass stiffeners.
- Door and frame have been quoted in ***standard*** Edgewater color (to be determined).
- The Front Rear door and the active leaf door of the Front Pair is quoted with 7" x 35" visual window and includes 1" thick clear, tempered insulated glass. This is our manufacturer standard narrow lite window size. The inactive is quoted as a flush door.
- Existing lockset for openings to be reused.
- Any existing alarms are not to be reattached.
- We will remove existing signs from doors and return to you.
- The installation includes the removal and disposal of the existing materials.
- Installation will be during normal business hours M-F 7-4.
- Current estimated leadtime is 10-12 weeks.

*** TERMS NET 15 DAYS.
***** Discount available if multiple quotes are ordered at the same time. Please call us to discuss.**

We have quoted this as tax exempt; tax exempt certificate required if material is ordered otherwise tax will be added.

Our quotes are valid for 30 days. If materials are ordered 30 days after the date of this quote, revised pricing may be required.

Thank you for your support and the opportunity to quote this project for you. We look forward to your feedback.

Respectfully,
Eugene Fischer

Accepted by: ___________________ Company: ______________________Date: ________

ACCREDITED BUSINESS BBB

Service Disabled Veteran Owned Small Business SDVOSB CVE

Quality Door & Hardware.

EMAIL QUOTATION

Date:
To: Ken Bauman
Company: Lake Geneva Wastewater Plant
Phone Number: 262-949-0779
E-mail: Kbauman@Lgutilities.org

Pages: 3
From: Click here to enter text.
Fax Number: Click here to enter text.
Phone Number: Click here to enter text.
E-mail:

Quote #

We are pleased to provide the following quotes per our walk-thru:

Process Building Rear Metal – Quote # 411786

Qty-1 3070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-1 3070 18 GA Galvanized Insulated Commercial Hollow Metal Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

**Your price of the above material installed--$ 4569.35 (NO TAX)

Process Building Front Pair Metal – Quote # 411789

Qty-1 5070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-2 2670 18 GA Galvanized Insulated Commercial Hollow Metal Door
Qty-6 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-2 Surface Bolts 26D (Satin Chrome) Finish
Qty-2 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-2 Brush Sweeps
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

**Your price of the above material installed--$ 7478.93 (NO TAX)

Lab – Quote # 411787

Qty-1 3070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-1 3070 18 GA Galvanized Insulated Commercial Hollow Metal Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Installation of the above

**Your price of the above material installed--$ 4568.89 (NO TAX)

Effluent – Quote # 411788

Qty-1 3070 16 GA Galvanized Hollow Metal Frame with 5-3/4" Jamb Depth
Qty-1 3070 18 GA Galvanized Insulated Commercial Hollow Metal Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

**Your price of the above material installed---$ 4569.35 (NO TAX)

Please note:

- Frames are quoted as welded 16ga galvanized and made to fit existing openings.
- Frames will be supplied as foam filled.
- Doors are quoted as 18ga galvanized, insulated with top caps.
- Except for the inactive leaf of Front Pair, doors are quoted with 6" x 30" visual window and include 1" thick clear, tempered insulated glass.
- The new doors and frames will come prime painted, finish painting is by others.
- Please **ADD $525.00** to each quote to spray single door and frame opening with 2 coats of Sherwin Williams Pro Industrial Paint, and $ 600.00 to the paired quote. Color selection can be found on the Sherwin Williams link https://www.sherwin-williams.com.
- If multiple quotes ordered, please call for discount information on painting.
- Existing locksets for all openings to be reused.
- Any existing alarms are not to be reattached.
- We will remove existing signs from doors and return to you.
- The installation includes the removal and disposal of the existing materials.
- Installation will be during normal business hours M-F 7-4.
- Current estimated leadtime is weeks.

Process Building Rear Edgewater – Quote # 411790

Qty-1 3070 Edgewater Reinforced Fiberglass Frame and Door w/Narrow Window, 1" Glass Included
Qty-3 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-1 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-1 Brush Sweep
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

**Your price of the above material installed---$ 5810.72 (NO TAX)

Process Building Front Pair Edgewater – Quote # 411791

Qty-1 5070 Edgewater Reinforced Fiberglass Frame and Door
Qty-6 4.5" Standard Weight Ballbearing Hinges with Non-removable Pins
Qty-2 Surface Bolts 26D (Satin Chrome) Finish
Qty-2 LCN 4111 CUSH Door Closer AL Finish
Qty-1 Set Perimeter Weatherstrip
Qty-2 Brush Sweeps
Qty-1 5" Threshold
Qty-1 Drip Cap
Qty-1 Installation of the above

**Your price of the above material installed--$9433.96 (NO TAX)

Please note:

- Edgewater fiberglass frames are quoted to fit existing opening and will be foam filled.
- Fiberglass doors are quoted in Edgewater ES Series (Heavy Duty) flush, expanded polystyrene core w/full height internal fiberglass stiffeners.
- Door and frame have been quoted in ***standard*** Edgewater color (to be determined).
- The Front Rear door and the active leaf door of the Front Pair is quoted with 7" x 35" visual window and includes 1" thick clear, tempered insulated glass. This is our manufacturer standard narrow lite window size. The inactive is quoted as a flush door.
- Existing lockset for openings to be reused.
- Any existing alarms are not to be reattached.
- We will remove existing signs from doors and return to you.
- The installation includes the removal and disposal of the existing materials.
- Installation will be during normal business hours M-F 7-4.
- Current estimated leadtime is 10-12 weeks.

***** TERMS NET _____ DAYS.**
***** Discount available if multiple quotes are ordered at the same time. Please call us to discuss.**

We have quoted this as tax exempt; tax exempt certificate required if material is ordered otherwise tax will be added.

Our quotes are valid for 14 days. If materials are ordered 30 days after the date of this quote, revised pricing may be required.

Thank you for your support and the opportunity to quote this project for you. We look forward to your feedback.

* Deduct $810.00 if all entrances are ordered & installed a the same time.

Memo

To:	Josh Gajewski
From:	Steven Sell, PE
Subject:	Lake Geneva Bigfoot Lift Station Forcemain
Date:	October 10, 2023

This memo is meant to summarize a preliminary cost and feasibility evaluation of the Lake Geneva Bigfoot Lift Station Forcemain Replacement options. Per discussion with Josh Gajewski of the Lake Geneva Utilities, the Bigfoot Lift station has experienced multiple force main breaks in the last three years. As a result, the Lake Geneva Utilities would like to explore the option of forcemain replacement and relocation.

The current forcemain travels north along S Lake Shore Drive before bending to the east along W South Street and then north along Elm Street and back northeast along S Lake Shore Drive before connecting into the gravity system near S Knoll Lane. The La Grange Lift Station shares the forcemain from the La Grange Drive connection up to S Knoll Lane.

The Lake Geneva Utilities would like to investigate the rerouting and replacement of the Bigfoot Lift Station forcemain. In this option, the portion of the forcemain from the Bigfoot lift station up to the intersection between S Lakeshore Drive and W South Street would be replaced. A new section of forcemain would be placed from this intersection to the east along W South Street and tie into an existing manhole such as M7028 at Dorwood Drive. Some of the concerns over this routing that would require further investigation include:

- Current and future capacities of the M7028 manhole and downstream gravity sewer
    - The entire sanitary sewer model requires update to confirm capacities
- Routing and placement of the new forcemain along W South Street
    - Existing water and gravity sewer services including laterals would need to be location to deem placement of a new forcemain possible.

In order to provide the Lake Geneva Utilities with a preliminary cost estimate prior to the complete modeling update the following two options were considered:

Option 1: Install new forcemain in its current location from the Bigfoot Lift Station to the intersection/tie in for the La Grange Lift Station. Various methods could be considered/used; however, this cost estimation was based on directional drilling so that the existing service could be maintained and there were minimal street disturbance or excavation area.

Option 2: Install new forcemain in its current location from the Bigfoot Lift Station to the intersection of S Lakeshore Drive and W South Street and then run new forcemain along W South Street to Dorwood Drive. Both sections were considered to be directionally drilled in this preliminary cost estimate but would require further investigation as noted above. The section of existing forcemain from S Lakeshore Drive to La Grande Drive would be abandoned in place. Assumptions made in this option include that the M7028 manhole and downstream capacities are sufficient for the flows generated from the Bigfoot LS.

The estimated costs for the two options with a 30% contingency included are as follows:

Option	Estimated Construction Cost*
Option 1 – New Forcemain Existing Location from Bigfoot LS to connection of La Grange Forcemain (Directionally Drilled)	**$723,000**
Option 2 – New Forcemain Rerouting from Bigfoot LS to M7028 at Dorwood (Directionally Drilled)	**$870,000**
*Costs Exclude Engineering & Construction Administration/Observation Costs	

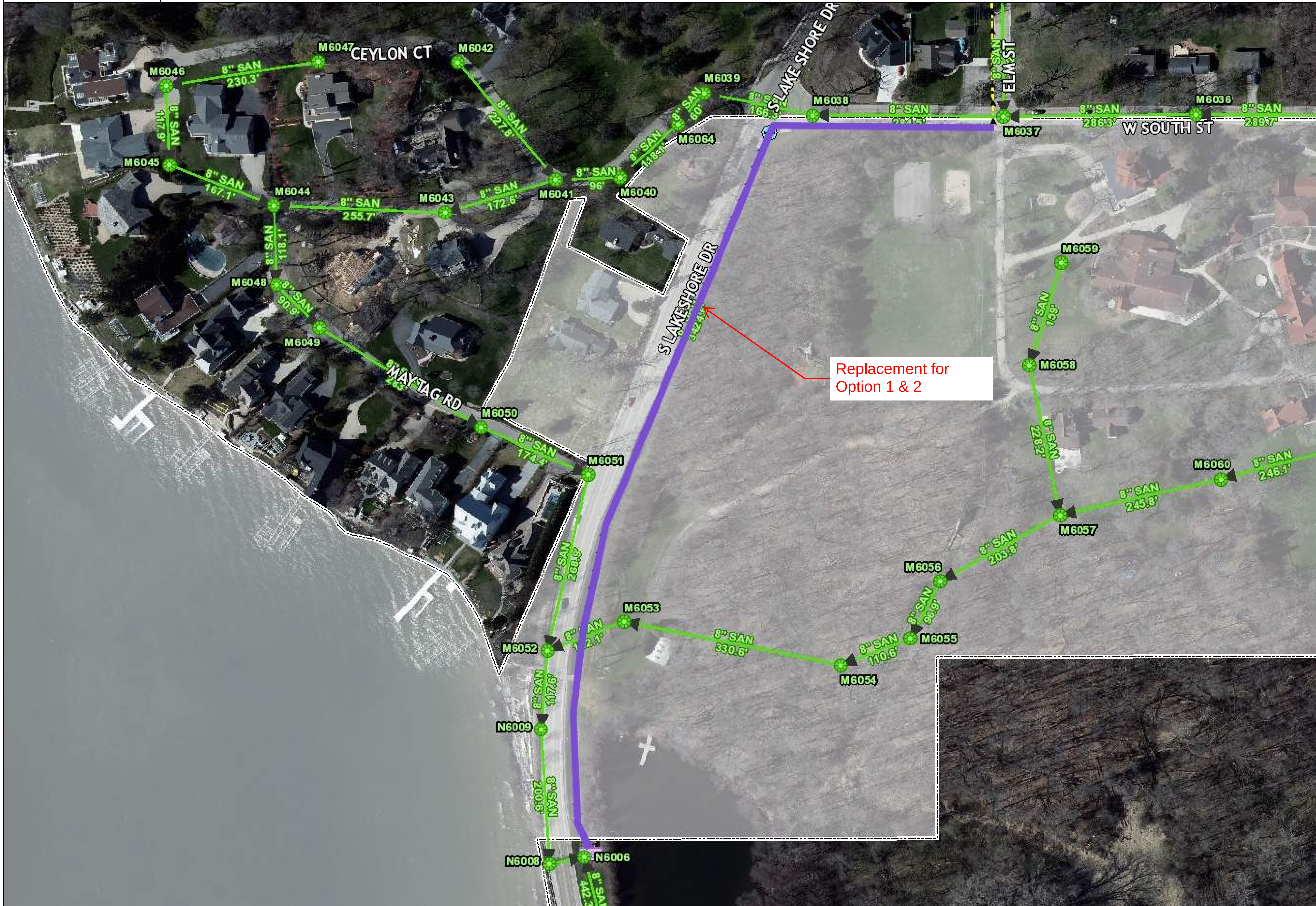
Cost Estimate - REPLACE EXISTING FORCEMAIN
Lake Geneva Utilities Bigfoot Lift Station - Replace Existing Forcemain
Lake Geneva, WI
Date: 10/9/2023
MSA Project Number: 07815011

Division	ITEM	QUANTITY	UNIT	UNIT PRICE	UNIT TOTAL COST	ITEM TOTAL COST	DESIGN LIFE	REPLACEMENT COST	SALVAGE VALUE
0	PROCURMENT AND CONTRACTING REQUIPMENTS					$ 51,812	N/A	$ -	$ -
	Contract Administration	1	%	$ 471,020	$ 4,710				
	Contractor Mark-up	8	%	$ 471,020	$ 37,682				
	Bond	1	%	$ 471,020	$ 4,710				
	Insurance	1	%	$ 471,020	$ 4,710				
1	GENERAL REQUIREMENTS					$ 47,971	N/A	$ -	$ -
	Project Management	3	%	$ 471,020	$ 14,131				
	Mobilization/Demobilization	3	%	$ 471,020	$ 14,131				
	Permits	1	%	$ 471,020	$ 4,710				
	By-Pass Pumping/Hauling Allowance	1	LS	$ 5,000	$ 5,000				
	Utility Allowances								
	Traffic Allowance	1	LS	$ 10,000	$ 10,000				
2	EXISITNG CONDITIONS					$ 9,000	$ 20	$ -	$ -
	Cap Existing Forcmain Ends	2	LS	$ 2,500	$ 5,000				
	Flowable Fill for Existing Forcemain	20	CY	$ 200.0	$ 4,000				
3	CONCRETE								
	No Work Expected								
4	MASONRY								
	No Work Expected								
5	METALS								
	No Work Expected								
8	OPENINGS								
	No Work Expected								
9	FINISHES								
	No Work Expected								
10	SPECIALTIES								
	No Work Expected								
13	SPECIAL CONSTRUCTION								
	No Work Expected								
22	PLUMBING								
	No Work Expected								
23	HVAC								
	No Work Expected								
26	ELECTRICAL								
	No Work Expected								
31	EARTHWORK					$ 64,632	$ 20	$ -	$ -
	Dewatering								
	Design	1	EA	$ 2,000	$ 2,000				
	Installation	5	EA	$ 3,500	$ 17,500				
	Removal	5	EA	$ 1,200	$ 6,000				
	Rental (generator and pumps)	2	WEEKS	$ 2,000	$ 4,000				
	Operation	10	DAYS	$ 75	$ 750				
	Fuel	240	HRS	$ 4	$ 960				
	EM Response	1	EA	$ 1,200	$ 1,200				
	Excavation	741	CY	$ 30	$ 22,222				
	Grading	1	LS	$ 5,000	$ 5,000				
	Granular Fill	-	CY	$ 30	$ -				
	Erosion Control	1	LS	$ 5,000	$ 5,000				
32	EXTERIOR IMPROVEMENTS					$ 14,163	$ 20	$ -	$ -
	Base Preparation for Asphaltic Surface	1	LS	$ 10,000	$ 10,000				
	Asphaltic Concrete Pavement	38	TON	$ 85	$ 3,188				
	Dense Graded Base								
	Under Asphalt Area	75	TON	$ 13	$ 975				
33	UTILITIES					$ 352,225	$ 20	$ -	$ -
	PreCast Concrete Air Release Manhole	2	EA	$ 10,000	$ 20,000				
	Forcemain								
	New 6" HDPE Forcemain Direction Drilling Installtion	2700	LF	$ 120	$ 324,000				
	Drilling Trenches	5	EA	$ 1,000	$ 5,000				
	Saw Cut Asphalt	35	LF	$ 5	$ 175				
	Asphalt Pavement Removal	25	SY	$ 2	$ 50				
	Connect to Existing Wet well Discharge	1	EA	$ 1,500	$ 1,500				
	Connect to Existing Tee	1	EA	$ 1,500	$ 1,500				
40	PROCESS INTEGRATION								
	No Work Expected								
41	MATERIALS PROCESSING AND HANDLING EQUIPMENT								
	No Work Expected								
44	POLLUTION CONTROL EQUIPMENT					$ 16,000	$ 20	$ -	$ -
	Air Release Valves	2	EA	$ 8,000	$ 16,000				
	SUB-TOTAL:					$ 556,000			
	Contingency		30%			$ 167,000			
	SUB-TOTAL:					$ 723,000			

Cost Estimate - NEW FORCEMAIN REROUTING
Lake Geneva Utilities Bigfoot Lift Station - New Forcemain Routing
Lake Geneva, WI
Date: 10/9/2023
MSA Project Number: 07815011

Division	ITEM	QUANTITY	UNIT	UNIT PRICE	UNIT TOTAL COST	ITEM TOTAL COST	DESIGN LIFE	REPLACEMENT COST	SALVAGE VALUE
0	PROCURMENT AND CONTRACTING REQUIPMENTS					$ 62,359	N/A	$ -	$ -
	Contract Administration	1	%	$ 566,900	$ 5,669				
	Contractor Mark-up	8	%	$ 566,900	$ 45,352				
	Bond	1	%	$ 566,900	$ 5,669				
	Insurance	1	%	$ 566,900	$ 5,669				
1	GENERAL REQUIREMENTS					$ 52,183	N/A	$ -	$ -
	Project Management	3	%	$ 566,900	$ 17,007				
	Mobilization/Demobilization	3	%	$ 566,900	$ 17,007				
	Permits	1	%	$ 566,900	$ 5,669				
	By-Pass Pumping/Hauling Allowance	1	LS	$ 5,000	$ 5,000				
	Utility Allowances								
	Traffic Allowance	1	LS	$ 7,500	$ 7,500				
2	EXISITNG CONDITIONS					$ 7,400	$ 20	$ -	$ -
	Cap Existing Forcmain Ends	2	LS	$ 2,500	$ 5,000				
	Flowable Fill for Existing Forcemain	12	CY	$ 200.0	$ 2,400				
3	CONCRETE								
	No Work Expected								
4	MASONRY								
	No Work Expected								
5	METALS								
	No Work Expected								
8	OPENINGS								
	No Work Expected								
9	FINISHES								
	No Work Expected								
10	SPECIALTIES								
	No Work Expected								
13	SPECIAL CONSTRUCTION								
	No Work Expected								
22	PLUMBING								
	No Work Expected								
23	HVAC								
	No Work Expected								
26	ELECTRICAL								
	No Work Expected								
31	EARTHWORK					$ 64,632	$ 20	$ -	$ -
	Dewatering								
	Design	1	EA	$ 2,000	$ 2,000				
	Installation	5	EA	$ 3,500	$ 17,500				
	Removal	5	EA	$ 1,200	$ 6,000				
	Rental (generator and pumps)	2	WEEKS	$ 2,000	$ 4,000				
	Operation	10	DAYS	$ 75	$ 750				
	Fuel	240	HRS	$ 4	$ 960				
	EM Response	1	EA	$ 1,200	$ 1,200				
	Excavation	741	CY	$ 30	$ 22,222				
	Grading	1	LS	$ 5,000	$ 5,000				
	Granular Fill	-	CY	$ 30	$ -				
	Erosion Control	1	LS	$ 5,000	$ 5,000				
32	EXTERIOR IMPROVEMENTS					$ 14,163	$ 20	$ -	$ -
	Base Preparation for Asphaltic Surface	1	LS	$ 10,000	$ 10,000				
	Asphaltic Concrete Pavement	38	TON	$ 85	$ 3,188				
	Dense Graded Base								
	Under Asphalt Area	75	TON	$ 13	$ 975				
33	UTILITIES					$ 444,205	$ 20	$ -	$ -
	PreCast Concrete Air Release Manhole	3	EA	$ 10,000	$ 30,000				
	Forcemain								
	New 6" HDPE Forcemain Direction Drilling Installation	3400	LF	$ 120	$ 408,000				
	Drilling Trenches	3	EA	$ 1,000	$ 3,000				
	Saw Cut Asphalt	35	LF	$ 5	$ 175				
	Asphalt Pavement Removal	15	SY	$ 2	$ 30				
	Connect to Existing Wet well Discharge	1	EA	$ 1,500	$ 1,500				
	Connect to Existing Manhole	1	EA	$ 1,500	$ 1,500				
40	PROCESS INTEGRATION								
	No Work Expected								
41	MATERIALS PROCESSING AND HANDLING EQUIPMENT								
	No Work Expected								
44	POLLUTION CONTROL EQUIPMENT					$ 24,000	$ 20	$ -	$ -
	Air Release Valves	3	EA	$ 8,000	$ 24,000				
	SUB-TOTAL:					$ 669,000			
	Contingency		30%			$ 201,000			
	SUB-TOTAL:					$ 870,000			

BFLS Force Main Relaid



Legend

- Street Names
- County Municipalities
- Manhole
- Force Main Valve
- Clean Out Valve
- Air Release Valve
- Vault
- Lift Station
- Treatment Facility
- Basement Backups
- Illegal Connections
- Gravity Main
- Force Main
- Abandoned Gravity Main
- Abandoned Force Main
- Seepage Inlet
- Monitoring Wells
- Hydrology
- ETZ
- City Limits
- Imagery_2022
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3

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

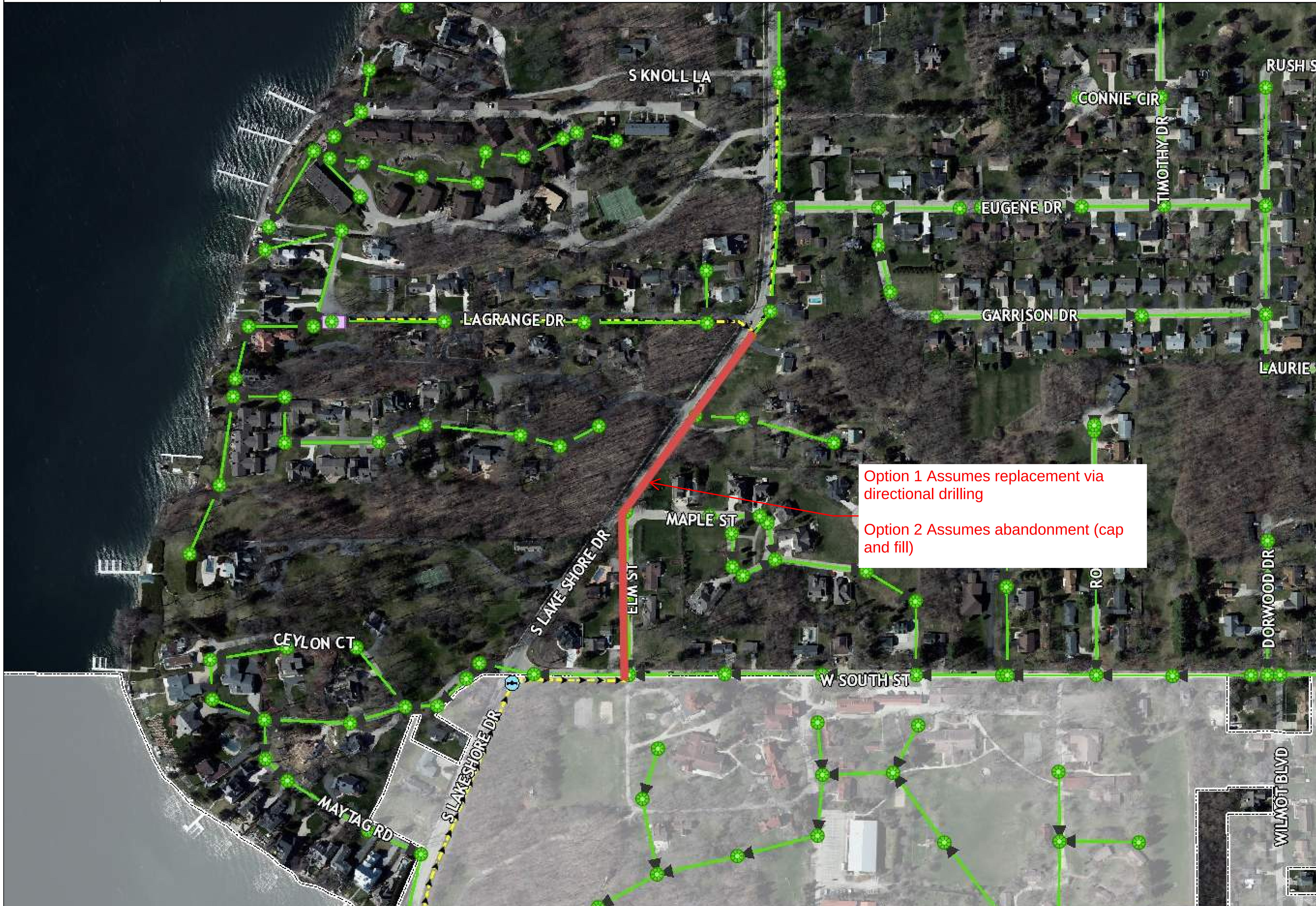
Note

0 111.67 223.3

Feet

 09/05/2023

BFLS Force Main Abandonment



Legend

- Street Names
- County Municipalities
- Manhole
- Force Main Valve
- Clean Out Valve
- Air Release Valve
- Vault
- Lift Station
- Treatment Facility
- Basement Backups
- Illegal Connections
- Gravity Main
- Force Main
- Abandoned Gravity Main
- Abandoned Force Main
- Seepage Inlet
- Monitoring Wells
- Hydrology
- ETZ
- City Limits
- Imagery_2022
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3

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

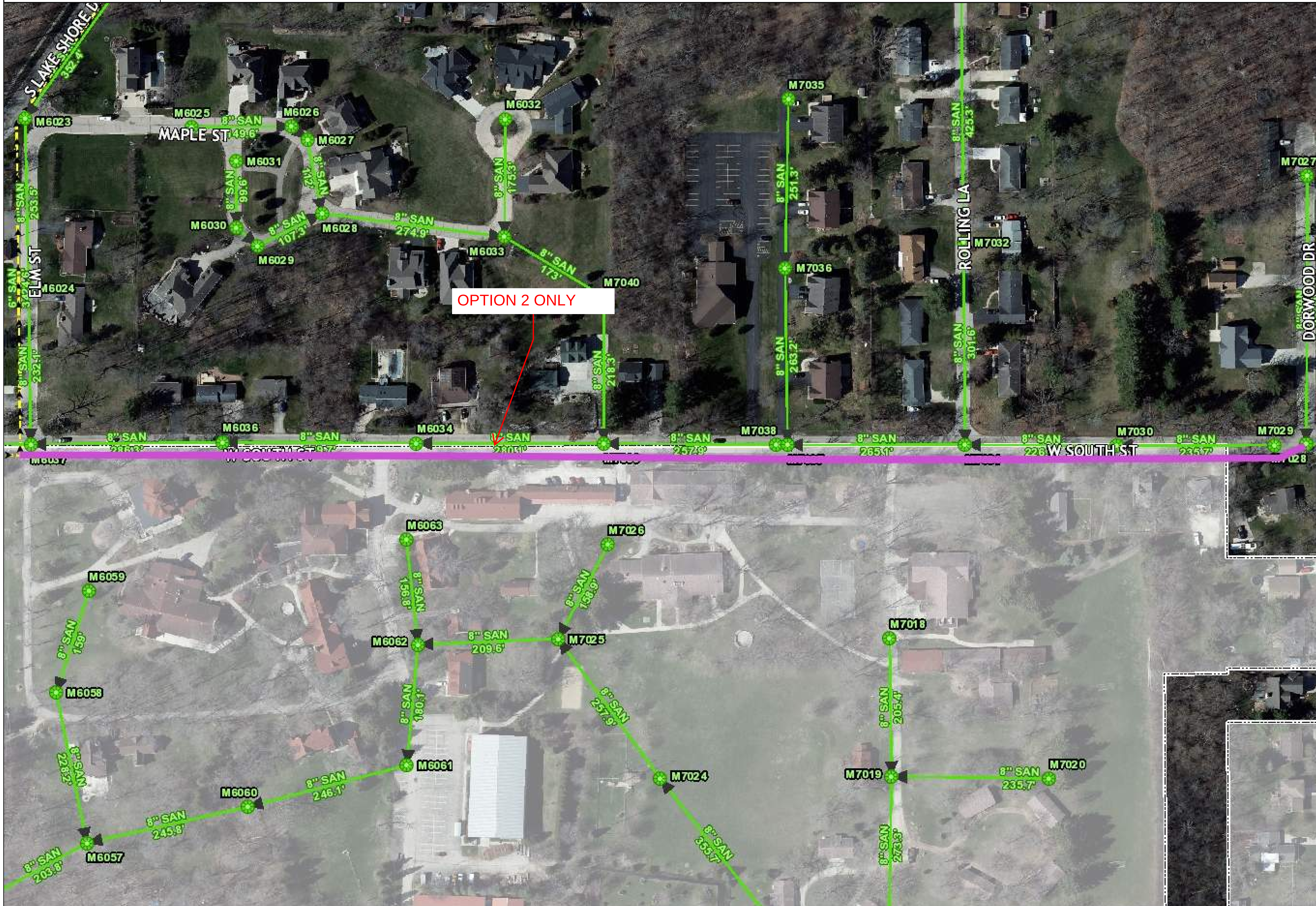
Note

0 223.35 446.7

Feet

 09/05/2023

BFLS Force Main Relocated (New)



Legend

- Street Names
- County Municipalities
- Manhole
- Force Main Valve
- Clean Out Valve
- Air Release Valve
- Vault
- Lift Station
- Treatment Facility
- Basement Backups
- Illegal Connections
- Gravity Main
- Force Main
- Abandoned Gravity Main
- Abandoned Force Main
- Seepage Inlet
- Monitoring Wells
- Hydrology
- ETZ
- City Limits
- Imagery_2022
  - Red: Band_1
  - Green: Band_2
  - Blue: Band_3

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

Note

0 111.67 223.3

Feet

 09/05/2023

LAKE GENEVA UTILITY COMMISSION

FUND 61 - WASTEWATER UTILITY

Budget Overview

REVENUES	Actual 2021	Actual 2022	Budgeted 2023	Actual 9/30/2023	Projected 2023	Proposed 2024
INTEREST EARNED	12,474	3,652	69,600	188,761	300,700	229,600
CUSTOMER SALES	1,980,142	2,070,016	2,104,937	1,643,301	2,129,037	2,166,137
OTHER REVENUE	10,368	13,015	11,225	12,262	15,520	11,760
CAPITAL CONTRIBUTIONS	169,715	394,549	205,150	429,696	466,250	59,680
TOTAL REVENUES	**2,172,699**	**2,481,231**	**2,390,912**	**2,274,020**	**2,911,507**	**2,467,177**
EXPENSES						
TOTAL OUTSIDE SERVICES	300,298	298,984	408,455	208,062	339,871	430,343
TOTAL OPERATING EXPENSES	30,226	36,520	45,550	29,402	38,154	46,490
TOTAL INSURANCE	27,162	27,840	29,450	25,269	33,750	36,200
TOTAL SALARY & BENEFITS	502,061	480,377	668,150	492,018	637,697	635,131
TOTAL LAB SUPPLIES	13,461	18,144	21,250	16,209	20,700	22,800
TOTAL MISCELLANEOUS EXPENSE	320	927	1,000	142	660	1,000
TOTAL MAINTENANCE	136,681	343,746	301,600	148,216	232,150	359,200
TOTAL OPERATION & MAINTENANCE EXPENSES	**1,010,208**	**1,206,538**	**1,475,455**	**919,319**	**1,302,982**	**1,531,164**
REVENUES OVER O&M EXPENSES	**1,162,490**	**1,274,693**	**915,457**	**1,354,701**	**1,608,525**	**936,013**
TOTAL CAPITAL OUTLAY	39,528	149,554	1,324,700	14,786	21,884	1,215,325
REVENUES OVER TOTAL EXPENSES	**1,122,962**	**1,125,139**	**-409,243**	**1,339,915**	**1,586,641**	**-279,312**
TOTAL CASH TRANSFERS	-745,023	-972,102	413,250	-1,103,585	-1,208,990	281,170
NET CHANGE IN CASH BALANCE	**377,939**	**153,037**	**4,007**	**236,330**	**377,651**	**1,858**

Lake Geneva Utility Commission Wastewater Utility		ACTUAL 12/31/2021	ACTUAL 12/31/2022	*Budget Ending 12/31/2023*	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
REVENUES							
61-00-00-41900	INTEREST EARNED	3,130	62,301	*48,000*	144,032	228,000	167,400
61-00-00-41910	LGIP IMPACT FEES INTEREST	522	18,463	*21,600*	44,729	72,700	62,200
61-00-00-41950	DISCOUNTS EARNED	0	38	*0*	0	0	0
61-00-00-42670	SPECIAL ASSESSMENT-SS & L	1,956	0	*0*	0	1,684	0
61-00-00-42680	SPECIAL ASSMNTS-WATER MAINS	0	0	*0*	0	0	0
61-00-00-43230	ENVIRONMNTL PROT AGENCY GRANTS	0	0	*0*	0	0	0
61-00-00-43695	OTHER FEDERAL AIDS	0	0	*0*	0	0	0
61-00-00-46110	METERED SALES-RESIDENTIAL	957,593	935,510	*948,700*	776,463	992,200	1,031,000
61-00-00-46111	METERED SALES RESIDENTIAL SUB	109,603	106,117	*108,800*	81,162	107,400	107,600
61-00-00-46112	METERED SALES-RES MULTI	204,907	192,203	*199,400*	149,396	197,200	198,600
61-00-00-46120	METERED SALES COMM CITY	449,191	471,182	*502,900*	350,896	464,800	465,400
61-00-00-46121	METERED SALES COMMERCIAL SUB	56,340	47,066	*55,700*	37,837	48,500	54,100
61-00-00-46130	METERED SALES INDUSTRIAL	57,403	50,560	*56,400*	35,536	48,600	53,900
61-00-00-46140	METERED SALES TO PUBLIC AUTH	52,255	57,713	*52,400*	42,170	55,700	54,700
61-00-00-46400	REVENUE-PUBLIC AUTHORITY	0	0	*0*	0	0	0
61-00-00-46500	REVENUE-OUTSIDE HAULERS	178,487	211,281	*176,400*	165,605	210,400	196,600
61-00-00-46600	REVENUE-GOLF HILLS	0	0	*0*	0	0	0
61-00-00-46650	REVENUE-BAYER LEASE	3,987	3,987	*3,987*	3,987	3,987	3,987
61-00-00-46651	LEASE INCOME-US CELLULAR	0	0	*0*	0	0	0
61-00-00-46660	REVENUE-HAULER PERMITS	250	250	*250*	250	250	250
61-00-00-46670	OTHER SEWER REVENUES	2,100	1,775	*1,875*	2,871	3,270	2,160
61-00-00-47000	FORFEITED DISCOUNTS	5,031	3,954	*3,950*	2,406	3,450	3,950
61-00-00-47100	MISCELLANEOUS SERVICE REVENUE	5,492	6,877	*5,400*	6,985	8,800	5,650
61-00-00-47110	CASH SHORT OR OVER	0	1	*0*	0	0	0
61-00-00-47400	REVENUE-OTHER	393	274	*0*	0	0	0
61-00-00-48300	GAIN ON DISPOSAL	0	0	*0*	0	0	0
61-00-00-49000	PROCEEDS FOR BORROWING	0	0	*0*	0	0	0
61-00-00-49100	APPL-PRIOR YRS APPROPRIATION	0	0	*0*	0	0	0
61-00-00-49200	TRANSFER FROM EQ REPLACEMENT	0	0	*0*	0	0	0
61-00-00-49210	TRNSFR FROM UNDESIGNATED FUNDS	0	0	*0*	0	0	0
61-00-00-49260	TRANSFER FROM TID	0	0	*0*	0	0	0
61-00-00-99005	CAP CNTRBTNS-IMPACT FEES	218,205	180,159	*205,150*	429,696	466,250	59,680
61-00-00-99010	CAP CNTRBTNS-MUNICIPALITY	0	0	*0*	0	0	0
61-00-00-99015	CAPITAL CONTRIBS-CUST/DEVELOPE	176,344	414,695	*0*	0	0	0
61-00-00-99020	TRANSFER FROM CITY OF LK GEN	0	0	*0*	0	0	0
61-00-00-99900	TRANSFER TO CITY OF LK GENEVA	0	0	*0*	0	0	0
	TOTAL REVENUE	***2,483,188***	***2,764,405***	***2,390,912***	***2,274,020***	***2,913,191***	***2,467,177***

Lake Geneva Utility Commission
Wastewater Utility

EXPENSES

		ACTUAL 12/31/2021	ACTUAL 12/31/2022	*Budget Ending 12/31/2023*	Actual Thru *9/30/2023*	Projected *2023*	Proposed *2024*
OUTSIDE SERVICES							
61-00-00-52050	DRUG AND ALCOHOL TESTING	510	0	*280*	-45	0	270
61-00-00-52100	LABORATORY SERVICES	20,549	28,765	*30,590*	18,222	25,967	27,473
61-00-00-52120	ACCTG CONSULTANT REES/AUDITING	7,129	5,750	*5,850*	5,850	5,850	4,000
61-00-00-52160	ENGINEERING EXPENSE	1,173	721	*77,000*	822	7,900	78,000
61-00-00-52200	METER READING EXPENSE	27,116	29,324	*28,300*	0	29,500	29,500
61-00-00-52400	REPAIRS	0	0	*0*	0	0	0
61-00-00-52500	UTILITY-GAS-PLANT	8,181	10,771	*11,700*	4,568	8,300	8,800
61-00-00-52505	UTILITY - GAS - COLLECTION SYSTEM	590	649	*675*	428	662	700
61-00-00-52510	UTILITY-WATER	52,509	42,528	*45,500*	30,929	39,220	45,000
61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	151,399	169,106	*170,300*	125,794	183,400	195,300
61-00-00-52525	UTILITY - ELECTRICITY - COLLECTION SYS.	8,476	9,462	*9,800*	7,287	10,600	11,400
61-00-00-52530	UTILITY-TRASH COLLECTION	0	0	*0*	0	0	0
61-00-00-52540	UTILITY-TELEPHONE EXPENSE	0	0	*0*	0	0	0
61-00-00-52660	OUTSIDE SERVICES EMPLOYED	4,337	5,091	*4,460*	2,237	4,472	4,700
61-00-00-52950	BIO-MASS HAUL/REMOVE (SLUDGE)	17,015	23,975	*24,000*	11,970	24,000	25,200
	TOTAL OUTSIDE SERVICES	***298,984***	***326,140***	***408,455***	***208,062***	***339,871***	***430,343***
OPERATING EXPENSES							
61-00-00-53050	COMPUTER EXPENSE	4,568	5,545	*6,200*	2,749	3,624	4,900
61-00-00-53100	OFFICE SUPPLIES EXPENSE	5,516	3,824	*5,700*	5,297	6,200	5,700
61-00-00-53110	TELEPHONE EXPENSE	4,183	4,203	*4,400*	3,918	4,640	5,050
61-00-00-53120	POSTAGE	5,143	5,757	*7,700*	4,430	6,155	6,400
61-00-00-53140	OFFICIAL PUBLICATIONS & NOTICE	0	0	*1,350*	0	1,350	0
61-00-00-53200	MEMBERSHIP FEES	0	60	*400*	60	120	240
61-00-00-53210	FREIGHT EXPENSE	0	0	*0*	0	0	0
61-00-00-53300	TRAVEL & MILEAGE EXPENSE	0	108	*500*	0	0	250
61-00-00-53310	MEALS, LODGING, ETC	0	14	*750*	1,129	1,650	750
61-00-00-53320	CONFERENCES & SCHOOL	360	404	*1,600*	936	1,190	1,400
61-00-00-53480	BIO-MASS SPREADING FUEL	0	0	*0*	0	0	0
61-00-00-53490	EMERGENCY POWER DIESEL FUEL	0	0	*250*	0	0	0
61-00-00-53500	OPERATIONS TOOLS & EQUIP	3,167	1,065	*2,100*	1,339	1,800	2,100
61-00-00-53510	OPERATIONS-EQUIPMENT	28	38	*250*	174	200	250
61-00-00-53520	OPERATIONS-VEHICLES	3,816	4,963	*4,900*	4,165	4,915	5,100
61-00-00-53610	TRTMNT/DISP PLANT EQUIP EXP	0	0	*250*	0	0	250
61-00-00-53900	FIRST AID & SAFETY SUPPLIES	2,773	2,824	*1,600*	835	990	7,200
61-00-00-53990	MISCELLANEOUS EXPENSE	3,878	3,209	*4,200*	1,871	2,120	3,500
61-00-00-54100	LAB CERTIFICATION EXPENSE	3,089	3,104	*3,400*	2,498	3,200	3,400
	TOTAL OPERATING EXPENSES	***36,520***	***35,118***	***45,550***	***29,402***	***38,154***	***46,490***

Lake Geneva Utility Commission
Wastewater Utility

		ACTUAL 12/31/2021	ACTUAL 12/31/2022	*Budget Ending 12/31/2023*	Actual Thru 9/30/2023	Projected 2023	Proposed *2024*
INSURANCE							
61-00-00-55000	COVID-19 EXPENDITURES	129	0	*0*	0	0	0
61-00-00-55120	INSURANCE-GEN LIABILITY	18,925	14,432	*19,550*	15,416	20,600	21,700
61-00-00-55140	INSURANCE-VEHCILE	0	0	*0*	0	0	0
61-00-00-55160	INSURANCE-WORKMAN'S COMP	8,916	7,530	*9,900*	9,853	13,150	14,500
61-00-00-55170	INSURANCE-PROPERTY	0	0	*0*	0	0	0
61-00-00-55180	SERVICELINE BACK UP	0	0	*0*	0	0	0
61-00-00-55300	LAND RENTAL EXPENSE	0	0	*0*	0	0	0
61-00-00-55400	DEPRECIATION EXPENSE	0	0	*0*	0	0	0
61-00-00-55410	INTEREST EXPENSE	0	0	*0*	0	0	0
61-00-00-55480	AMORTIZATION OF LOAN DISCOUNTS	0	0	*0*	0	0	0
	TOTAL INSURANCE	***27,840***	***21,962***	***29,450***	***25,269***	***33,750***	***36,200***
WATER TREATMENT - OPERATION							
61-00-00-90200	ADMINISTRATIVE SALARY EXPENSE	77,828	80,024	*92,100*	67,082	87,600	98,050
61-00-00-92000	COMMISSIONER'S SALARY	0	0	*0*	0	0	0
61-00-00-92001	DIRECTOR'S SALARY EXPENSE	45,956	48,511	*53,565*	40,953	50,704	57,513
61-00-00-92200	UTILITY COMMISSION SERVICES	0	0	*0*	0	0	0
61-00-00-92300	OUTSIDE SERVICES EMPLOYED	1,873	28,649	*2,100*	7,367	9,200	3,000
61-00-00-92310	LAB TESTING & CERTIFICATION	0	0	*0*	0	0	0
61-00-00-92600	EMPLOYEE BENEFITS	557	545	*725*	250	310	250
61-00-00-92601	FAMILY MEDICAL LEAVE	3,132	5,347	*0*	0	0	0
61-00-00-92610	HEALTH INSURANCE EXPENSE	103,109	119,605	*129,900*	87,745	108,637	100,100
61-00-00-92620	DENTAL INSURANCE EXPENSE	4,228	4,328	*6,360*	4,302	5,326	5,592
61-00-00-92625	LONG TERM DISABILITY	1,137	1,208	*1,350*	832	1,030	1,081
61-00-00-92630	LIFE INSURANCE EXPENSE	655	659	*750*	711	880	924
61-00-00-92635	VISION INSURANCE EXPENSE	272	287	*300*	294	364	382
61-00-00-92640	PENSION EXPENSE	-18,707	-20,455	*29,500*	22,600	27,981	31,510
61-00-00-92645	PENSION EXPENSE-GASB 68 ADJ	0	0	*0*	0	0	0
61-00-00-92650	UNIFORM/CLOTHING EXPENSE	2,055	813	*2,400*	1,052	2,025	1,600
61-00-00-92660	BEREAVEMENT EXPENSE	0	0	*0*	0	0	0
61-00-00-92700	PAID TIME OFF	105	1,889	*0*	0	0	0
61-00-00-92701	HOLIDAY PAY EXPENSE	7,744	9,035	*10,800*	7,617	11,990	11,600
61-00-00-92702	PERSONAL DAY EXPENSE	0	0	*0*	0	0	0
61-00-00-92703	OPEB-ANNUAL CONTRIB	0	0	*0*	0	0	0
61-00-00-40800	SOCIAL SECURITY EXPENSE	26,248	28,212	*35,000*	25,184	31,180	37,400
61-00-00-60000	OPERATIONS WAGES	191,402	115,521	*143,710*	89,110	110,327	106,425
61-00-00-60010	MAINTENANCE WAGES	-	28,704	*34,210*	41,476	51,351	45,250
61-00-00-60020	LAB WAGES	-	31,566	*36,960*	31,411	38,890	34,600
61-00-00-60030	COLLECTION SYSTEM WAGES	-	20,168	*17,940*	22,992	28,466	27,950
61-00-00-60040	LIFT STATION WAGES	-	8,685	*9,180*	12,588	15,585	13,300
61-00-00-60050	HAULED WASTE WAGES	-	6,329	*6,490*	6,032	7,469	6,650
61-00-00-60100	OVERTIME WAGES EXPENSE	9,722	2,796	*15,550*	471	8,900	8,900
61-00-00-60200	ON CALL PAY	2,300	3,100	*5,200*	4,000	5,200	5,200
61-00-00-60300	COMP TIME WAGES	6,311	6,603	*8,100*	1,487	13,900	16,500
61-00-00-60400	PAID TIME OFF	14,450	19,468	*25,960*	16,462	20,382	21,352
	TOTAL SALARY AND BENEFITS	***480,377***	***551,596***	***668,150***	***492,018***	***637,697***	***635,131***

Lake Geneva Utility Commission Wastewater Utility		ACTUAL 12/31/2021	ACTUAL 12/31/2022	*Budget Ending* *12/31/2023*	Actual Thru 9/30/2023	*609,200* Projected 2023	*638,198* Proposed 2024
LAB SUPPLIES							
61-00-00-63100	POLYMER	4,290	9,372	*9,850*	0	0	5,400
61-00-00-63200	CHLORINE EXPENSE	0	0	*0*	0	0	0
61-00-00-63300	LIME EXPENSE	0	2,668	*0*	0	0	0
61-00-00-63400	CHEMICAL EXPENSE	0	0	*0*	0	0	0
61-00-00-63500	WATER SOFTENER PROGRAM	100	0	*0*	0	0	5,000
61-00-00-64000	LABORATORY SUPPLIES	13,754	10,448	*11,400*	16,209	20,700	12,400
61-00-00-64100	LAB CERTIFICATION EXP	0	0	*0*	0	0	0
	TOTAL LAB SUPPLIES	***18,144***	***22,488***	***21,250***	***16,209***	***20,700***	***22,800***
MISCELLANEOUS EXPENSES							
61-00-00-65000	OTHER OPERATING SUPPLIES-KITCH	139	177	*500*	106	350	500
61-00-00-65500	MAINT OF OTHER PLANT	789	10	*500*	36	310	500
	TOTAL MISCELLANEOUS EXPENSES	***927***	***187***	***1,000***	***142***	***660***	***1,000***
MAINTENANCE							
61-00-00-93500	MAINT-LAB BLDG	152	1,106	*8,500*	208	4,655	8,250
61-00-00-93501	MAINT-HEADWORKS BLDG	601	897	*36,000*	429	700	40,000
61-00-00-93502	MAINT-DIGESTER & AER/TRANS BLD	24,522	0	*17,000*	460	500	25,000
61-00-00-93503	MAINT-PROCESS BLDG	3,223	812	*6,600*	349	10,899	3,500
61-00-00-93504	MAINT-EFFLUENT BLDG	0	0	*8,250*	0	4,260	6,500
61-00-00-93505	MAINT-POLE BARN BLDG	0	0	*500*	0	0	250
61-00-00-93506	MAINT-VEHICLE STORAGE BLDGS	797	200	*500*	612	612	500
61-00-00-93507	MAINT-DEWATERING-B/PRESS BLDG	651	678	*750*	110	250	600
61-00-00-93600	MAINT-LAB EQUIPMENT	1,235	544	*750*	5	520	500
61-00-00-93601	MAINT-HEADWORKS EQUIP	14,342	12,564	*11,250*	7,974	10,700	13,000
61-00-00-93602	MAINT-DIGESTERS EQUIP	218	500	*1,300*	3	200	750
61-00-00-93603	MAINT-PROCESS EQUIP	20,690	6,749	*7,700*	1,964	5,200	7,000
61-00-00-93604	MAINT-EFFLUENT EQUIP	7,172	1,706	*10,000*	16,995	16,995	1,500
61-00-00-93607	MAINT-DEWATERING-B/PRESS EQUIP	6,634	11,628	*8,300*	8,553	15,500	8,800
61-00-00-93700	MAINT-VEHICLES & EQUIP	10,857	4,518	*7,000*	6,917	7,300	7,300
61-00-00-93800	MAINT-LIFT STATIONS	18,062	34,179	*37,700*	54,399	64,099	42,000
61-00-00-93810	MAINT-MAINS	152,633	60,828	*125,750*	43,428	81,615	167,000
61-00-00-93820	MAINT-RECEIVING STATION	1,702	220	*1,800*	934	995	16,000
61-00-00-93830	MAINT-SEEPAGE CELLS/POND	5,363	6,558	*7,700*	4,761	5,150	7,500
61-00-00-93840	MAINT-CLARIFIER	72,718	332	*1,000*	0	500	1,000
61-00-00-93850	MAINT-OXIDATION DITCH	553	0	*1,500*	0	250	500
61-00-00-93900	MAINT-LATERALS	0	0	*250*	0	0	250
61-00-00-93910	MAINTENANCE-OTHER	1,622	1,484	*1,500*	113	1,250	1,500
	TOTAL MAINTENANCE	***343,746***	***145,503***	***301,600***	***148,216***	***232,150***	***359,200***
	TOTAL OPERATION & MAINTENANCE EXPENSES	***1,206,538***	***1,102,994***	***1,475,455***	***919,319***	***1,302,982***	***1,531,164***
	REVENUES OVER O&M EXPENSES	***1,276,650***	***1,661,411***	***915,457***	***1,354,701***	***1,610,209***	***936,013***

Lake Geneva Utility Commission
Wastewater Utility

		ACTUAL 12/31/2021	ACTUAL 12/31/2022	*Budget Ending 12/31/2023*	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
CAPITAL OUTLAY							
61-00-00-58000	OUTLAY-EQUIPMENT	135,194	161,641	*1,220,700*	13,884	21,884	10,500
61-00-00-58100	OUTLAY-VEHICLES	0	0	*0*	0	0	0
61-00-00-58200	OUTLAY-BUILDINGS	0	0	*0*	0	0	9,325
61-00-00-58300	OUTLAY-LAND & IMPROVEMENTS	0	0	*0*	0	0	0
61-00-00-58400	OUTLAY-COLLECTION SYSTEM	0	0	*104,000*	0	0	1,195,500
61-00-00-58900	OUTLAY-MISCELLANEOUS	14,360	3,735	*0*	902	0	0
	TOTAL CAPITAL OUTLAY	***149,554***	***165,376***	***1,324,700***	***14,786***	***21,884***	***1,215,325***
	TOTAL UTILITY ANNUAL REVENUE	***2,483,188***	***2,764,405***	***2,390,912***	***2,274,020***	***2,913,191***	***2,467,177***
	TOTAL UTILITY ANNUAL EXPENSE	***1,356,092***	***1,268,370***	***2,800,155***	***934,105***	***1,324,866***	***2,746,489***
	TOTAL ANNUAL BALANCE	**1,127,096**	**1,496,035**	**-409,243**	**1,339,915**	***1,588,325***	***-279,312***
CASH TRANSFERS							
61-00-00-13220	TRANS IMPACT FEE RESERVE FUND *( ) = Deposit*	(172,102)	(221,189)	*538,250*	(489,364)	(538,950)	(121,880)
61-00-00-59000	TRANS EQUIPMENT REPLACEMENT FUND *( ) = Deposit*	0	(6,500)	*(125,000)*	(285,391)	(299,765)	0
61-00-00-59600	TRANS TO CAPITAL PROJECT FUND *( ) = Deposit*	(800,000)	(965,000)	*0*	(328,830)	(370,275)	403,050
	TOTAL TRANSFERS	***(972,102)***	***(1,192,689)***	***413,250***	***(1,103,585)***	***(1,208,990)***	***281,170***
	NET CHANGE IN CASH BALANCE	***154,994***	***303,346***	***4,007***	***236,330***	***379,335***	***1,858***
DEPRECIATION							
61-00-00-40300	DEPRECIATION EXPENSE	653,257	663,947	*662,762*	0	662,762	676,017
61-00-00-40302	DEPRECIATION EXPENSE-GHSD	11,072	11,072	*11,072*	0	11,072	11,072
	TOTAL DEPRECIATION	***664,329***	***675,019***	***673,834***	***0***	**673,834**	**687,089**

LAKE GENEVA UTILITY COMMISSION

FUND 62 - WATER UTILITY

Budget Overview

REVENUES	Actual 2021	Actual 2022	Budgeted 2023	Actual 9/30/2023	Projected 2023	Proposed 2024
INTEREST EARNED	9,816	1,881	61,200	108,571	187,000	134,300
CUSTOMER SALES	1,743,488	1,857,465	1,833,474	1,441,901	1,880,840	1,882,606
OTHER REVENUE	267,899	290,056	306,498	282,456	307,072	316,710
CAPITAL CONTRIBUTIONS	155,491	574,431	185,900	386,826	396,899	42,200
TOTAL REVENUES	**2,176,693**	**2,723,833**	**2,387,072**	**2,219,753**	**2,771,811**	**2,375,816**
EXPENSES						
TOTAL SOURCE OF SUPPLY - OPERATION	53,566	59,303	69,850	53,739	72,469	76,000
TOTAL SOURCE OF SUPPLY - MAINTENANCE	6,656	19,692	66,500	12,565	56,773	16,300
TOTAL PUMPING EXPENSE - OPERATION	71,475	73,157	83,500	56,027	82,850	86,700
TOTAL PUMPING EXPENSE - MAINTENANCE	6,482	51,440	45,950	8,424	36,130	101,950
TOTAL WATER TREATMENT - OPERATION	108,362	83,682	116,900	82,664	115,640	121,550
TOTAL WATER TREATMENT - MAINTENANCE	55,367	188,487	76,000	59,878	75,751	81,150
TOTAL TRANS. & DISTRIBUTION - OPERATION	32,557	37,101	63,900	46,216	57,796	57,350
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	551,184	209,811	194,150	121,827	158,194	215,400
TOTAL CUSTOMER ACCOUNTS	67,750	66,588	76,025	59,433	76,266	78,780
TOTAL ADMIN & GENERAL OPERATIONS	419,025	303,481	463,540	382,573	494,584	487,605
TOTAL OTHER EXPENSES	280,150	275,896	310,000	225,000	260,489	280,500
TOTAL OPERATION & MAINTENANCE EXPENSES	**1,652,574**	**1,368,638**	**1,566,315**	**1,108,347**	**1,486,941**	**1,603,285**
REVENUES OVER O&M EXPENSES	**524,120**	**1,355,195**	**820,757**	**1,111,407**	**1,284,870**	**772,531**
TOTAL CAPITAL OUTLAY	690,980	305,208	576,000	514,872	556,077	832,975
REVENUES OVER TOTAL EXPENSES	**-166,860**	**1,049,987**	**244,757**	**596,535**	**728,793**	**-60,444**
TOTAL CASH TRANSFERS	196,271	-1,066,372	-241,600	-768,713	-834,626	64,750
NET CHANGE IN CASH BALANCE	**29,410**	**-16,385**	**3,157**	**-172,178**	**-105,833**	**4,306**

Lake Geneva Utility Commission

Water Utility

		ACTUAL 12/31/2021	ACTUAL 12/31/2022	*Budget Thru 12/31/2023*	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
REVENUES							
62-00-00-41900	INTEREST EARNED	1,697	37,397	*48,000*	85,134	134,000	97,000
62-00-00-41910	LGIP IMPACT FEES INTEREST	184	8,483	*13,200*	23,437	53,000	37,300
62-00-00-43695	OTHER FEDERAL AIDS	0	0	*0*	0	0	0
62-00-00-46000	UNMETERED SALES-HYDRANTS	146	0	*0*	0	0	0
62-00-00-46010	UNMETERED SALES-RESIDENTIAL	1,142	4,061	*7,600*	6,862	8,300	7,600
62-00-00-46020	UNMETERED SALES-COMMERCIAL	13,822	7,026	*5,700*	5,684	6,484	5,900
62-00-00-46030	UNMETERED SALES-INDUSTRIAL	0	0	*0*	0	0	0
62-00-00-46040	UNMETERED SALES TO PUBLIC AUTH	0	289	*0*	0	0	0
62-00-00-46100	METERED SALES TO SERV CUSTOMRS	0	0	*0*	0	0	0
62-00-00-46110	METERED SALES-RESIDENTIAL	736,811	728,147	*734,700*	604,513	775,800	764,800
62-00-00-46111	METERED SALES RESIDENTIAL SUB	78,497	77,133	*78,600*	59,239	78,200	77,900
62-00-00-46112	METERED SALES-RES MULTI	131,385	121,713	*128,800*	95,107	124,700	126,700
62-00-00-46120	METERED SALES COMM CITY	293,081	289,281	*281,500*	220,316	287,900	284,200
62-00-00-46121	METERED SALES COMMERCIAL SUB	143,653	146,983	*132,000*	106,419	139,200	141,200
62-00-00-46130	METERED SALES INDUSTRIAL	36,402	34,397	*34,900*	25,730	34,200	34,500
62-00-00-46140	METERED SALES TO PUBLIC AUTH	84,299	88,188	*87,500*	58,220	78,800	84,700
62-00-00-46200	PRIVATE FIRE PROTECTION	67,187	67,819	*68,125*	49,425	66,671	68,984
62-00-00-46210	PRIVATE FIRE PROTECTION SUB	3,744	3,744	*3,744*	2,808	3,744	3,744
62-00-00-46300	PUBLIC FIRE PROTECTION	267,295	272,950	*270,305*	207,577	276,841	282,378
62-00-00-46400	OTHER SALES PUBLIC AUTHORITY	0	0	*0*	0	0	0
62-00-00-46500	OTHER WATER SALES	0	0	*0*	0	0	0
62-00-00-46600	SALES FOR RESALE	0	0	*0*	0	0	0
62-00-00-46700	INTERDEPARTMENTAL SALES	0	0	*0*	0	0	0
62-00-00-47000	FORFEITED DISCOUNTS	4,417	3,540	*4,300*	2,246	3,550	4,000
62-00-00-47100	MISCELLANEOUS SERVICE REV	0	0	*0*	0	0	0
62-00-00-47110	CASH SHORT & OVER	1	1	*0*	0	0	0
62-00-00-47200	RENTS FROM WATER PROPERTY	0	0	*0*	0	0	0
62-00-00-47210	POLICE DEPT POLE BLDG RENT	0	0	*0*	0	0	0
62-00-00-47220	VERIZON LEASE	29,136	30,592	*32,509*	32,509	32,509	34,134
62-00-00-47221	GENEVA ON LINE RENT	23,836	25,028	*26,279*	19,547	26,279	27,593
62-00-00-47222	T-MOBILE LEASE	43,622	45,367	*48,254*	47,794	47,794	49,706
62-00-00-47225	AT & T LEASE	61,972	66,129	*68,819*	68,292	68,292	70,341
62-00-00-47230	SPRINT RENT	53,490	56,165	*58,412*	58,973	58,973	61,922
62-00-00-47235	US CELLULAR LEASE	23,708	24,656	*26,225*	25,975	25,975	27,014
62-00-00-47240	GATEWAY LEASE	5,000	5,000	*5,000*	5,000	5,000	5,000
62-00-00-47300	INTERDEPARTMENTAL RENTS	0	0	*0*	0	0	0
62-00-00-47400	OTHER WATER REVENUE	44,874	34,275	*36,700*	22,119	38,700	37,000
62-00-00-49000	APPL. PRIOR YR APPROPRIATIONS	0	0	*0*	0	0	0
62-00-00-99000	CAP CNTRITNS-CITY DONATIONS	0	0	*0*	0	0	0
62-00-00-99005	CAP CONTRIBUTIONS-IMPACT FEES	197,730	163,254	*185,900*	386,826	396,899	42,200
62-00-00-99010	CAP CNTRBTNS-CUSTOMER	376,701	1,701	*0*	0	0	0
	TOTAL REVENUE	***2,723,833***	***2,343,318***	***2,387,072***	**2,219,753**	**2,771,811**	**2,375,816**

Lake Geneva Utility Commission
Water Utility

		ACTUAL 12/31/2021	ACTUAL 12/31/2022	Budget Thru 12/31/2023	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
EXPENSES							
SOURCE OF SUPPLY - OPERATION							
62-00-00-60000	SUPERVISION & ENGINEERING	5,834	5,805	*5,450*	4,713	5,613	5,800
62-00-00-60100	LABOR & EXPENSES	12,218	10,501	*14,400*	9,122	11,670	12,200
62-00-00-60200	CHEMICALS	6,787	11,173	*12,300*	10,485	15,285	16,100
62-00-00-60300	MISC EXPENSES & UTILITY	34,464	37,881	*37,700*	29,419	39,900	41,900
	TOTAL SOURCE OF SUPPLY - OPERATION	***59,303***	***65,361***	***69,850***	***53,739***	***72,469***	**76,000**
SOURCE OF SUPPLY - MAINTENANCE							
62-00-00-61000	SUPERVISION & ENGINEERING	3,152	2,490	*2,750*	2,591	3,368	5,800
62-00-00-61100	STRUCTURE & IMPRVMT	85	638	*1,400*	69	100	1,000
62-00-00-61400	WELLS MAINTENANCE	16,454	6,476	*60,000*	9,905	52,705	7,000
62-00-00-61600	MAINS & VALVES-TO RESVR	0	0	*2,350*	0	600	2,500
	TOTAL SOURCE OF SUPPLY - MAINTENANCE	***19,692***	***9,604***	***66,500***	***12,565***	***56,773***	**16,300**
PUMPING EXPENSE - OPERATION							
62-00-00-62000	SUPERVISION & ENGINEERING	6,993	4,849	*6,050*	6,510	8,462	6,600
62-00-00-62100	FUEL PURCHASES (BIG BERTHA)	0	0	*200*	0	0	200
62-00-00-62300	PUMPING POWER PURCHASED	64,266	70,141	*72,800*	49,438	73,838	77,600
62-00-00-62400	PUMPING LABOR & EXPENSE	909	745	*3,100*	23	450	1,300
62-00-00-62600	MISCELLANEOUS EXPENSE	988	0	*1,350*	57	100	1,000
	TOTAL PUMPING EXPENSE - OPERATION	***73,157***	***75,735***	***83,500***	***56,027***	***82,850***	**86,700**
PUMPING EXPENSE - MAINTENANCE							
62-00-00-63000	SUPERVISION & ENGINEERING	4,384	3,718	*3,200*	5,352	6,958	4,950
62-00-00-63100	MAINTENANCE OF STRUCTURES	22	0	*1,500*	0	250	1,000
62-00-00-63300	MAINT PUMPING EQUIP	47,034	2,446	*41,250*	3,071	28,921	96,000
	TOTAL PUMPING EXPENSE - MAINTENANCE	***51,440***	***6,164***	***45,950***	***8,424***	***36,130***	**101,950**
WATER TREATMENT - OPERATION							
62-00-00-64000	SUPERVISION & ENGENEERING	18,497	13,186	*22,900*	11,611	15,094	16,050
62-00-00-64100	CHEMICALS	32,288	52,424	*56,800*	41,096	60,296	63,400
62-00-00-64200	LABOR & EXPENSES (LAB)	26,609	33,817	*32,400*	29,493	35,100	36,700
62-00-00-64300	MISC EXPENSE	6,288	1,515	*4,800*	464	5,150	5,400
	TOTAL WATER TREATMENT - OPERATION	***83,682***	***100,943***	***116,900***	***82,664***	***115,640***	**121,550**

Lake Geneva Utility Commission Water Utility		ACTUAL 12/31/2021	ACTUAL 12/31/2022	Budget Thru 12/31/2023	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
WATER TREATMENT - MAINTENANCE							
62-00-00-65000	SUPERVISION & ENGINEERING	12,193	10,326	*10,600*	8,732	11,351	11,150
62-00-00-65100	PLANT MAINTENANCE	7,296	1,189	*2,700*	912	1,250	2,200
62-00-00-65200	MAINT WATER TREATMENT EQUIP	168,999	73,722	*62,700*	50,234	63,150	67,800
	TOTAL WATER TREATMENT - MAINTENANCE	***188,487***	***85,237***	***76,000***	***59,878***	***75,751***	**81,150**
TRANSMISSION & DISTRIBUTION - OPERATION							
62-00-00-66000	OPERATIONS SUPERVISION	8,479	13,104	*9,400*	11,150	14,496	11,950
62-00-00-66100	MAINT OPS-STANDPIPES	11,679	11,445	*24,000*	8,643	11,600	12,200
62-00-00-66200	TRANS & DISTRIBUTION-FLUSHING	6,887	8,118	*8,100*	7,107	7,300	7,700
62-00-00-66300	METER EXPENSE	8,092	6,989	*20,600*	16,755	21,400	23,700
62-00-00-66400	CUSTOMER INSTALLATIONS EXP	0	0	*0*	0	0	0
62-00-00-66500	MISC EXPENSE LICENSE & TOOLS	1,965	1,056	*1,800*	2,561	3,000	1,800
	TOTAL TRANS. & DISTRIBUTION - OPERATION	***37,101***	***40,711***	***63,900***	***46,216***	***57,796***	**57,350**
TRANSMISSION & DISTRIBUTION - MAINTENANCE							
62-00-00-67000	MAINTENANCE SUPERVISION	5,598	10,902	*10,400*	9,300	12,090	9,500
62-00-00-67100	STRUCTURE & IMPROVEMENTS	0	44	*150*	0	0	150
62-00-00-67200	RESERVOIR & STANDPIPES	26,509	15,168	*23,200*	3,110	7,400	15,000
62-00-00-67300	MAINT OF MAINS & VALVES	107,662	87,457	*85,000*	47,986	62,341	95,000
62-00-00-67500	MAINT SERVICES & CURB BOX	61,202	55,804	*60,000*	44,438	56,838	70,000
62-00-00-67600	MAINT OF METERS	782	4,611	*6,400*	14,706	17,100	16,150
62-00-00-67700	MAINT OF HYDRANTS	2,635	80,464	*7,500*	1,646	1,675	8,100
62-00-00-67800	MAINT FOUNTAINS & MISC PLANT	5,423	1,652	*1,500*	641	750	1,500
	TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	***209,811***	***256,103***	***194,150***	***121,827***	***158,194***	**215,400**
CUSTOMER ACCOUNTS							
62-00-00-90100	SUPERVISION	14,921	15,685	*17,050*	13,030	17,011	17,900
62-00-00-90200	METER READING EXPENSE	5,094	1,556	*2,400*	2,037	3,950	2,500
62-00-00-90300	RECORDS & COLLECTION EXPENSE	19,890	24,079	*26,400*	21,260	25,170	26,100
62-00-00-90400	UNCOLLECTABLE ACCOUNTS	90	63	*75*	153	175	100
62-00-00-90500	MISC CUSTOMER A/CS EXP	0	0	*0*	0	0	0
62-00-00-90600	CUSTOMER SERVICE & INFORMATION	26,593	27,855	*30,100*	22,954	29,960	32,180
	TOTAL CUSTOMER ACCOUNTS	***66,588***	***69,239***	***76,025***	***59,433***	***76,266***	**78,780**

Lake Geneva Utility Commission
Water Utility

		ACTUAL 12/31/2021	ACTUAL 12/31/2022	Budget Thru 12/31/2023	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
ADMIN & GENERAL OPERATIONS							
62-00-00-92000	ADMIN & GENERAL SALARIES	24,776	24,181	*32,160*	21,175	27,703	29,650
62-00-00-92001	DIRECTOR'S SALARY EXPENSE	45,956	48,511	*53,565*	40,953	53,239	57,513
62-00-00-92100	OFFICE SUPPLIES & EXPENSE	16,229	24,927	*18,400*	14,715	19,620	20,200
62-00-00-92300	OUTSIDE SERVICES EMPLOYED	18,571	59,089	*46,000*	56,366	63,200	40,075
62-00-00-92400	PROPERTY/LIAB/WC INSURANCE	29,479	22,473	*31,500*	24,531	32,709	34,344
62-00-00-92500	INJURIES & DAMAGE	0	0	*0*	0	0	0
62-00-00-92600	EMPLOYEE PENSIONS & BENEFITS	-67,218	-48,379	*2,275*	216	280	84
62-00-00-92601	COMP TIME WATER	2,514	7,361	*6,500*	2,332	6,850	6,800
62-00-00-92605	PAID TIME OFF	24,907	30,940	*32,550*	23,353	32,865	35,200
62-00-00-40800	SS TAX EXPENSE	32,599	34,853	*39,090*	29,199	37,958	42,293
62-00-00-92610	HEALTH INSURANCE EXPENSE	92,709	110,337	*116,500*	95,581	124,255	128,900
62-00-00-92620	DENTAL INSURANCE EXPENSE	5,227	5,293	*6,900*	5,523	7,180	7,400
62-00-00-92625	LONG TERM DISABILITY	1,568	1,556	*1,640*	1,142	1,485	1,559
62-00-00-92630	LIFE INSURANCE EXPENSE	1,510	1,063	*1,110*	878	1,142	1,199
62-00-00-92635	VISION INSURANCE EXPENSE	268	295	*300*	320	416	437
62-00-00-92640	PENSION EXPENSE	28,986	29,267	*33,500*	25,377	32,990	35,900
62-00-00-92645	PENSION EXPENSE-GASB 68 ADJ	0	0	*0*	0	0	0
62-00-00-92660	BEREAVEMENT EXPENSE	0	0	*0*	0	0	0
62-00-00-92670	FAMILY MEDICAL LEAVE	2,922	6,318	*0*	0	0	0
62-00-00-92680	ON CALL EXPENSE	2,550	3,300	*5,200*	3,800	5,200	5,200
62-00-00-92690	WORKERS COMP WAGES PAID/REIMB	2,906	0	*0*	0	0	0
62-00-00-92700	VACATION PAY	0	0	*0*	0	0	0
62-00-00-92701	HOLIDAY PAY	11,598	11,266	*13,050*	10,419	15,761	14,150
62-00-00-92702	PERSONAL DAY P/R EXPENSE	0	0	*0*	0	0	0
62-00-00-92703	OPEB-ANNUAL CONTRIB	0	0	*0*	0	0	0
62-00-00-92800	REGULATORY COMMISSION EXPENSE	0	0	*2,600*	0	1,856	2,300
62-00-00-92900	DUPLICATE CHARGES-CREDIT	0	0	*0*	0	0	0
62-00-00-93000	MISCELLANEOUS GENERAL EXP	4,698	4,481	*3,700*	3,241	4,300	4,300
62-00-00-93001	PRIOR PERIOD ADJUSTMENT	0	0	*0*	0	0	0
62-00-00-93100	ADMIN & GENERAL RENTS	0	0	*0*	0	0	0
62-00-00-93200	MAINTENANCE OF GENERAL PLANT	9,852	15,038	*7,700*	14,778	14,950	8,900
62-00-00-93300	TRANSPORTATION EXPENSE	10,876	9,188	*9,300*	8,676	10,626	11,200
	TOTAL ADMIN & GENERAL OPERATIONS	***303,481***	***401,358***	***463,540***	***382,573***	***494,584***	**487,605**
OTHER EXPENSES							
62-00-00-42710	INTEREST EXPENSE-OTHER	0	0	*0*	0	0	0
62-00-00-40801	PROPERTY TAX EQUIVALENT	285,640	270,433	*310,000*	225,000	270,469	290,000
62-00-00-40802	RECORD TAX EQUIVALENT	-9,744	-9,129	*0*	0	-9,980	-9,500
	TOTAL OTHER EXPENSES	***275,896***	***261,304***	***310,000***	***225,000***	***260,489***	**280,500**
	TOTAL OPERATION & MAINTENANCE EXPENSES	***1,368,638***	***1,371,756***	***1,566,315***	***1,108,347***	***1,486,941***	**1,603,285**
	REVENUES OVER O&M EXPENSES	***1,355,195***	***971,562***	***820,757***	***1,111,407***	***1,284,870***	**772,531**

Lake Geneva Utility Commission	Water Utility	ACTUAL 12/31/2021	ACTUAL 12/31/2022	Budget Thru 12/31/2023	Actual Thru 9/30/2023	Projected 2023	Proposed 2024
CAPITAL OUTLAY							
62-00-00-10700	OUTLAY - EQUIPMENT	0	32,000	6,500	0	0	70,000
62-00-00-10700	OUTLAY - VEHICLES	0	0	0	0	0	0
62-00-00-10700	OUTLAY - BUILDINGS	30,149	73,089	80,000	0	0	106,825
62-00-00-10700	OUTLAY - PUMPING EQUIPMENT	0	0	0	0	0	12,000
62-00-00-10700	OUTLAY - TREATMENT EQUIPMENT	813	0	0	0	0	0
62-00-00-10700	OUTLAY - MAINS	215,586	16,434	355,000	420,544	433,300	169,250
62-00-00-15000	MATERIAL-SUPPLIES	2,341	12,058	0	2,551	3,000	2,500
62-00-00-10700	OUTLAY - WATER TOWERS	0	0	0	0	0	360,000
62-00-00-34600	METERS	39,320	48,374	134,500	88,940	116,940	112,400
62-00-00-10700	OUTLAY - MISCELLANEOUS	17,000	0	0	2,837	2,837	0
	TOTAL CAPITAL OUTLAY	***305,208***	***181,955***	***576,000***	***514,872***	***556,077***	**832,975**
	TOTAL UTILITY ANNUAL REVENUE	***2,723,833***	***2,343,318***	***2,387,072***	***2,219,753***	***2,771,811***	**2,375,816**
	TOTAL UTILITY ANNUAL EXPENSE	***1,673,846***	***1,553,711***	***2,142,315***	***1,623,219***	***2,043,018***	***2,436,260***
	TOTAL BALANCE	***1,049,987***	***789,607***	***244,757***	***596,535***	***728,793***	***-60,444***
CASH TRANSFERS							
	TRANS IMPACT FEE RESERVE FUND *( ) = Deposit*	(155,664)	(200,434)	*(199,100)*	(421,426)	(449,899)	(34,500)
	TRANS EQUIPMENT REPLACEMENT FUND *( ) = Deposit*	(170,266)	(244,000)	*(42,500)*	(32,458)	(43,378)	(21,000)
	TRANS TO CAPITAL PROJECT FUND *( ) = Deposit*	(740,442)	(365,000)	*0*	(314,829)	(341,349)	120,250
	TOTAL TRANSFERS	***(1,066,372)***	***(809,434)***	***(241,600)***	***(768,713)***	***(834,626)***	**64,750**
	NET CHANGE IN CASH BALANCE	**(16,385)**	**(19,827)**	**3,157**	**(172,178)**	**(105,833)**	**4,306**
DEPRECIATION							
62-00-00-40300	DEPRECIATION EXPENSE	254,178	259,145	*0*	0	266,920	277,597
62-00-00-40301	DEPRECIATION EXP-GOLF HILLS	5,951	5,951	*0*	0	5,951	5,951
62-00-00-40302	DEPRECIATION EXP-CONTRIBUTED	157,283	167,121	*0*	0	172,134	179,020
	TOTAL DEPRECIATION	**417,412**	**432,217**	***0***	***0***	***445,005***	**462,567**