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

FINANCE, LICENSING & REGULATION COMMITTEE
TUESDAY, SEPTEMBER 15, 2020 – 4:30 PM
CITY HALL, COUNCIL CHAMBERS

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

THE CITY OF LAKE GENEVA IS HOLDING ALL MEETINGS VIRTUALLY AS WELL AS IN PERSON TO HELP PROTECT OUR COMMUNITY FROM THE CORONAVIRUS (COVID-19) PANDEMIC. IN-PERSON ATTENDANCE WILL BE LIMITED TO NO MORE THAN THIRTEEN PEOPLE, ON A FIRST COME FIRST SERVED BASIS.

You can provide public comment on agenda items by appearing in person or by emailing your comments to the Clerk at cityclerk@cityoflakegeneva.com or you may deliver your written comments to the City of Lake Geneva City Hall, 626 Geneva Street, Lake Geneva, WI 53147. All written comments must be provided to the Clerk by 3:30 P.M. on the date of the meeting. All written comments will be read aloud during the agenda item when public comments are allowed during the meeting.

AGENDA

1. Call to Order by Chairperson Howell

2. Roll Call

3. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes

4. Approve the minutes of the September 1, 2020 Finance, Licensing, and Regulation Committee meeting as prepared and distributed

5. **Licenses & Permits**

   a. Discussion/Recommendation regarding a Tier 2 Event permit Application filed by the Downtown Business Improvement District for the event of Oktoberfest to be held October 10, 11, and 12, 2020 located in Flat Iron Park, Riviera Plaza, and various downtown areas

   b. Discussion/Recommendation regarding renewal application of Massage Establishment License for Aveda Jasmine Salon and Spa Group, located at 251 Cook Street

6. Presentation by Jon Cameron from Ehlers Public Finance Advisors regarding services for 2021 City borrowing options

7. Discussion/Recommendation Peller Assessment due in October 2020

8. Discussion/Recommendation regarding release/satisfaction of that certain mortgage and development agreement against real property at 323 Broad Street

9. Discussion/Recommendation regarding purchase of two (2) Cemetery mowers to be paid from the Equipment Replacement Fund

10. Discussion/Recommendation regarding possible creation of a mask ordinance in anticipation of the expiration of Governor Evers' Order *(Agenda Item referred to the Finance, Licensing, and Regulation Committee by the Common Council)*

11. Discussion regarding August Treasurer's Report and Budget versus Actual

12. Discussion regarding estimated Revenue Losses Report

13. Presentation of Accounts

- **a.** Prepaid Bills in the amount of $ 37,895.98
- **b.** Regular Bills in the amount of $ 119,383.30

14. Adjournment

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

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

FINANCE, LICENSING & REGULATION COMMITTEE MINUTES
TUESDAY, SEPTEMBER 1, 2020 – 4:30 PM
CITY HALL, COUNCIL CHAMBERS

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

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

Roll Call
Present: Howell, Halverson, Yunker, Fesenmaier, Hedlund
Absent: None

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

Approve the minutes of the August 18, 2020 Finance, Licensing, and Regulation Committee meeting as prepared and distributed
Motion by Halverson to approve, second by Hedlund. No discussion. Moition carried 5-0.

Licenses & Permits

Discussion/Recommendation regarding a Temporary Class "B" / Class B" Retailer's License for St. Francis De Sales Church Fall Irish Fest, to be held September 27, 2020, located at 148 W. Main St., Lake Geneva, WI
Motion by Hedlund to approve, second by Yunker. No discussion. Motion carried 5-0.

Discussion/Possible Recommendation hotel room tax rate increase
Motion by Howell to continue, second by Hedlund. Fesenmaier asked that maybe the Premier Resort Area Tax be explored as well. Motion carried 5-0.

Discussion/Recommendation regarding renewal of Workers' Compensation and Property & Liability Insurance with R & R Insurance Services, Inc.
Motion by Howell to allow Paul Lessila to address the Committee, second by Hedlund. Motion carried 5-0.

Paul Lessila with LWMMI addresses the committee regarding the City's insurance policy and he noted that the City's premium has decreased by approximately $7,000. He added that 2019 was the second lowest year in the City's history of worker's compensation payout since 2006. Lessila noted that the cyber security quote is still being calculated at this time and is currently out for bid.

Motion by Hedlund to renew the policy, second by Halverson. Motion carried 5-0.

Discussion/Recommendation regarding payment of invoices related to replacement of two-inch water service at the Library building.
Utility Director Gajewski addressed the committee regarding the replacements that were made to the water service. The Library Board met and decided that the City should ultimately pay for this expenditure.

Motion by Hedlund to approve that the City pay for half of the total expenses of this replacement to be paid from contingency, second by Yunker.

Discussion/Recommendation Peller Assessment due in October 2020
Motion by Howell to continue, second by Yunker. Fesenmaier would like TID closing document. Motion carried 5-0.

Discussion/Recommendation Planning Commission Training Program in the amount of $7,350
Mayor Klein addressed the committee regarding this request for Plan Commission training. She noted that this would at the request of the Plan Commissioners. This training would be a general overview and specific to Lake Geneva. This

would be an archived document that can be used by commissioners for years to come. Additional funds are being requested to come from the contingency fund.

Motion by Hedlund to deny, no second was offered. Flower wondered if this should be in the 2021 budget versus having this come from contingency. Fesenmaier stated that she would like to see other Planning firms explored for this service.

Motion by Howell to add this item to the budget for 2021 and to receive bids, second by Fesenmaier. Motion carried 5-0.

Discussion/Recommendation regarding **Resolution 20-R62** authorizing the use of $12,020 in Capital Projects unspent fund balance for the construction of a police storage building
City Administrator Nord addressed the committee regarding this item, He noted that the budget number came from a contractor that ultimately did not bid.
Motion by Yunker to approve, second by Halverson. Finance Director Hall noted that Capital Projects are estimates and that the bid was increased due to the increase cost in lumber. Motion carried 5-0.

Discussion/Recommendation regarding awarding the bid for the Police Department Storage Building to Gilbank Construction in an amount not to exceed $181,000
Motion by Howell to approve, second by Yunker. Kropf noted that this was bid out and approved by the Police & Fire Commission. Motion carried 5-0.

Presentation of Accounts
Prepaid Bills in the amount of $ 25,501.82
Motion by Hedlund to approve, second by Halverson. No discussion. Motion carried 5-0.
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Regular Bills in the amount of $ 92,840.71
Motion by Hedlund to approve, second by Halverson. No discussion. Motion carried 5-0.

Adjournment
Motion by Hedlund to adjourn, second by Halverson. Motion carried 5-0. The meeting adjourned at 5:06 p.m.

CITY OF LAKE GENEVA - EVENT PERMIT APPLICATION

Please fill in all blanks completely, as incomplete applications will be rejected.

Applications must be submitted **AT LEAST 4 WEEKS** prior to the proposed event date(s).

Section I. APPLICANT INFORMATION

NAME OF APPLICANT: BID DISTRICT SPYRO CAMPOS REPRESENTING BID

NAME OF EVENT ORGANIZER/PRODUCER:

PRODUCTION COMPANY/ORGANIZATION: OCTOBERFEST

FEDERAL TAX ID: 39-6005495

STREET ADDRESS: 626 GENEVA STREET

APT. UNIT OR SUITE #:

CITY: LAKE GENEVA

STATE: WI

ZIP CODE: 53147

[redacted]

Are you a ☐ ***For Profit*** *or* ☐ ***Non-profit Organization*** *501(c)___?*

EIN # (Tax Exempt Number): TAX ID 39-6005495

*ALL non-profits must present a copy of their current Tax ID - EIN #.

Section II. EVENT INFORMATION

☐ **Public Assembly Permit – * *Non-profit* (No Charge), *Otherwise FEE* $60 per day**

(Meet one or more criteria) Single day event use of City of Lake Geneva facilities with NO street, parking or intersection closures, attendance under 500, NO serving of alcohol in public space.

☐ **Block Parties or use of Gazebo for 1 Hour Photo Ops: * *Non-profit* (No Charge), Otherwise FEE $75.00**

Small event limited to one street with 4 barricades in a neighborhood or gazebo in Flat Iron Park.

☐ **Tier 1 Events: * *Non-profit* (No Charge), *Otherwise FEE* $250 for an event up to seven days, additional $50 per day thereafter**

(Meet one or more criteria) Rolling closure of streets, public walkway, limited parking stalls or intersection closures that do not impact public use, attendance of 501 to 3,000, four (4) hours or less of alcohol sales or serving, majority use of a city park(s), or other municipal facility.

☑ **Tier 2 Events: * *Non-profit* (No Charge), *Otherwise FEE* $500 for an event up to seven days, additional $100 per day thereafter**

(Meets one or more criteria) Non-profit or not-for-profit organization offering multiple-day events, attendance of more than 3,000+, more than four (4) hours of alcohol sales or serving, and/or exclusive use of City park(s), street(s), limited parking stalls, or other municipal facility.

Note: *Seminary (includes the use of the Shelter) and Flat Iron Park (includes the use of Brunk Pavilion) have 3 available picnic tables and 10 benches which you can select as part of your event permit. Any additional picnic tables, benches, or barricades needed should be directed to a rental company.*

1.Title of Event: October Fest OCT 10-11-12

2.Date(s) of Event: 200 BL BROAD ST 700 & 800 BL Geneva ST.

3.Location(s) of Event: FLAT IRON PARK - RIVIERA PARK (plaza) - various downtown areas

4.Hours: 5 AM - 8pm

Note: Start Time & End Time

5. Event Chair/Contact Person: Speedo Condos Phone: [redacted]

6. Day of Event Contact Name: " " Phone: [redacted]

7. Is the event open to the public? ☑Yes☐No

8. Will you charge an admission fee? ☐Yes☑No

9. Estimated Attendance Number: 15,000

10. Basis for estimate: Prior years

11. Will you be setting up a tent? ☑Yes☐No

If yes, list the location, size, Rental Company, and proof of completion of locates.

Still waiting on vendor info - tent will be in Flat Iron Park

12. Will there be any animals? ☐Yes☑No

If yes, what type and how many: _____

13. Attach a detailed description of proposed event with map of the exact location of the event and/or route.

14. Description of plan for handling refuse collection and after-event clean-up:

STAFF will monitor receptacles discard into Dumpster will be provided for Event.

15. Description of plan for providing event security (if applicable):

2 Community Service officers

16. Will there be fireworks or pyrotechnics at your event? ☐Yes☑No

If yes, please attach a fireworks display permit or application.

17. Will your event include the sale of beer and/or wine? ☐Yes☑No

If yes, please attach a completed Temporary Alcohol License & Temporary Operator License Application.

18. Will you or any other vendors be selling food or merchandise? ☑Yes☐No

If yes, please attach list of proposed vendors, including business name and type of food/merchandise sold.

19. Do you intend to use the available picnic tables and benches in the location? ☑Yes☐No

Section III. STREET USE

☐*Check if this section does not apply.*

Required for any event using a public street. Per Sec. 62-243 of the municipal code, this application must include the following attachments:

☐Certificate of Comprehensive General Liability Insurance with the City, its employees and agents as additional insured with coverage for contractual liability with minimum limits of $500,000 per occurrence for bodily injury and property damage limits of $250,000 per occurrence.

☐Petition signed by more than half of the residential dwelling units and/or commercial units residing along that portion of the street designated for the proposed use or whose property is denied access by virtue of the granting of the permit.

1. Description of the portion(s) of road(s) to be used: N A
   Road closures must include rental of barricades, please work with our Street Dept.
2. Will any parking stalls be used or blocked during the event? ☐Yes ☒No

Date(s) of use:_____
Total Number of Parking Stalls Request: —
Parking Stall Number(s) and Location: —

3. Description of signage to be used during event: STREET Poles For BANNERS

If requesting City banner poles, please include a Street Banner Display Application.

Anticipated Services
Please indicate below any additional services you are requesting for your event. Estimated Fees or Deposits for these services may be required prior to issuance of permit(s).

☑Electricity Explain: FLAT IRON PARK - Power on Poles on BROWN STREET AND MAIN INTERSECTION
☐Water Explain: _____
☐Traffic Control Explain: _____
☐Police Services Explain: _____
☐Fire/EMS Services Explain: EMS on SITE For FIRST AID
☐Other Explain: _____

***Please note:** The City of Lake Geneva, the Police Department and/or Fire Department have the right to cancel an event due to inclement weather or any safety risk.

ALL PARKS & PUBLIC SPACES: *must be left the way they were originally found. A credit card is required to be held should the park/public space incur damage or not be picked up.*

Credit Card # (Required): _____
*Expiration Date:*_____ *CVV #:*_____
*Name on Credit Card:*_____
*Billing Address:*_____
*City, State, Zip:*_____

The applicant for her/himself and for other persons, organizations, firms and corporations, if any listed in this application, being of sound mind and body, do hereby freely, voluntarily and knowingly, now and for all times, fully save and hold harmless and defend, the CITY OF LAKE GENEVA, a Wisconsin Municipal Corporation located in the Walworth County, and each and every of its elected and appointed officials, employees, representatives, agents, heirs, and assigns, jointly and severally from and against any and all claims, causes of action, actions, liabilities, demands, losses, damages, and/or expenses of whatsoever kind and nature including counsel or attorneys' fees, which I have or may, at any time, incur or sustain arising from, resulting from, incurred in consequence of, or pertaining to, any and all intentional and negligent acts, omissions, incidents, activities and transactions, of whatever kind and nature, direct or indirect, of mine own and those of or by the CITY OF LAKE GENEVA, and each and every of its elected and appointed officials, employees, representatives, and agents, regardless of when or where, occurring or arising from this event.

Applicant's Signature: [signature] **Date:** 9/7/20

For Office Use Only

Date Filed with Clerk: 9/9/20 ***Payment with Application: $***_____***Receipt:*** _____

*Circulation required to the following Departments:

Department:	**Date:**	**Circulated:**
City Clerk/Administrator **Notes:**_____		☐
Police Chief **Notes:**_____		☐
Fire Chief **Notes:**_____		☐
Street Dept **Notes:**_____		☐
Parking Dept **Notes:**_____		☐
Piers, Harbors & Lakefront **Notes:**_____		☐
FL&R: Meeting Date: _____		☐
Council: Meeting Date: _____		☐

*will be sending a detailed list of vendor/entertainment placement

CITY OF LAKE GENEVA
MASSAGE ESTABLISHMENT APPLICATION

$50.00 ANNUAL LICENSE FEE

EXPIRES JUNE 30TH EACH YEAR

Is Application: Original ☐ or Renewal ☑

Application must be accompanied by the following documents:

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

BUSINESS INFORMATION

Trade Name: Aveda Jasmine Salon Spa Group

Corporate Name (if applicable): _____

Business Address (Physical): 251 COOK Street

Mailing Address (if different): _____

City, State, Zip: Lake Geneva WI 53147

Phone: 262 249 9800 Email: brittany@jasminesalonspa.com

Please explain the nature of services to be provided: full body massages

BUSINESS OWNER (APPLICANT) INFORMATION

Please include information for all business owners

Full Name: Brittany Harris

Address: 251 COOK street

City, State, Zip: Lake Geneva WI 53147

[redacted] ☒ Copy of Driver's License Attached

CITY OF LAKE GENEVA
DEFERRED SPECIAL ASSESSMENTS

OWNER	PRINCIPAL	COMMENTS

CITY OF LAKE GENEVA
DEFERRED SPECIAL ASSESSMENTS

	OWNER	PRINCIPAL	COMMENTS
Project: Edwards Blvd (approved June, 2010)			
ZYUP 00194	Peller Investments LLC	$ 233,340.44	Deferred for 10 yrs or until developed

Spec Assmt was reduced by $80,963 from $314,303.44 to $233,340.44 from lawsuit settlement July, 2013.

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September 10, 2020

VIA E-MAIL

Finance, Licensing, and Regulation Committee
City of Lake Geneva City Hall
626 Geneva Street
Lake Geneva, WI 53147
cityclerk@cityoflakegeneva.com

Re: Peller Investments, LLC – Assessment Proposal

Dear Committee Members:

I represent Peller Investments, LLC ("Peller") in connection with the above referenced proposal. I hope you are doing well in this difficult time in our Country. I bring before you the repayment schedule regarding the $233,304.44 special assessment related to certain improvements on Edwards Boulevard (the "Assessment") issued by the City of Lake Geneva ("City"). It appears that Peller and the City have different interpretations of when the Assessment becomes due and Peller's payment options. Peller seeks to reach an agreement with the City on a mutually beneficial payment schedule for the Assessment that will provide the City with additional cash payments sooner than it would otherwise be entitled to receive them. Indeed, Peller's proposals would accelerate the City's reimbursement of the full value of the Assessment by up to eight years.

<u>Background</u>

On or about September 29, 2010, Peller and the City entered into an Assessment Agreement in relation to certain improvements to North Edwards Boulevard that provided access to Peller's property. *See Assessment Agreement*, attached hereto as Exhibit 1.

The Agreement provided that "when the City has completed the North Edwards Boulevard Improvements …, the City shall assess [Peller] for its share of the Improvements." Ex. 1, § 4.01. The payment of the Assessment was deferred pursuant to Wis. Stats. Sec. 66.0715(2) and not due until "the earlier of i) 10 years after the date of assessment;[1] or ii) issuance of an Occupancy Permit for some or all of the Property, as detailed below (the "Due Date"). The Agreement further provided Peller with the right to "elect on the Due Date to pay the Assessment in installments

[1] The date of the Assessment is the date the Improvements were completed on North Edwards Boulevard in 2011.

equivalent to the most recent installment payment schedule for any Special Assessment in the City." Ex. 1, § 4.01.

On October 25, 2010, prior to the completion of the Improvements, the City Council of Lake Geneva approved the estimated assessment amount against Peller. However, the final Assessment amount of $233,304.44 was not determined until April 3, 2013, based on the judgment entered Walworth County Circuit Court in Case No. 2011-CV-00030. *See 10/29/2013 Letter from Dan Draper*, attached hereto as Exhibit 2. While our firm was not involved in the litigation, it is our understanding that the matter settled amicably pursuant to a written settlement agreement.

Additionally, since 2010, Peller believed that the Assessment would not be due until the property was sold or an occupancy permit was issued. This was, in part, due to Sr. Project Engineer, Kurt Davidsen's testimony that "the City would typically defer payment until the property was either improved [an occupancy permit issued] or sold." *Peller Investments, LLC v. Lake Geneva*, 2012AP10002, ¶ 9 (Jan. 31, 2013), attached hereto as Ex. 3. Peller had relied on this statement and others and did not plan for or anticipate the entire Assessment being due in 2020.

On June 4, 2020, Peller's counsel reached out to the City Attorney Dan Draper to obtain clarity on the due date of the payment and to fully cooperate with the City. On August 4, 2020, the City Attorney informed Peller that the Assessment was due on October 25, 2020 – ten years after the date of the Resolution and not the completion of the project.

For the reasons set forth above, Peller was surprised by the City's position. Due to the unanticipated timing of the Assessment payment and the financial uncertainties caused by the COVID-19 Pandemic, Peller is unable to pay the Assessment in full in October and does not believe that it is required to do so.

Pellers' Position

As stated above, it was Peller's belief and understanding that the Assessment would not be due until the property was sold or an occupancy permit was issued. Nevertheless, even if Peller accepts the City's position regarding the timing of the Assessment, it is our view based on a fair reading of the documents that the Assessment would not be due until April 3, 2023, ten years after the date the Assessment was finalized. At that time, on April 3, 2023, Peller would be entitled to elect to pay the Assessment "in installments equivalent to the most recent installment payment schedule for any Special Assessment in the City." Ex. 1, § 4.01. Based on representations from the City Attorney, the most recent Special Assessment payment schedule is a 10-year plan at a 5% annual interest rate.

Pellers' Proposed Resolution

While Peller is confident in its position, Peller is open to reaching a mutually beneficial resolution with the City to avoid any further expense and uncertainty. Peller believes that the below proposal will significantly benefit the City because it will result in accelerated cash payments to the City. Rather than wait until 2033 to receive the full Assessment, the City will be fully reimbursed for the Assessment by 2025.

As such, Peller respectfully proposes that it pay the Assessment pursuant to a 5-year installment plan (the first installment being due later this year) with an annual interest rate on the unpaid principal of 2%.

If you have any questions regarding the proposal, please let me know. Thank you for your thoughtful consideration of this important matter.

Very truly yours,

Scott C. Fanning
Attorney
For FISHER & PHILLIPS LLP

SCF:fs
Attachments

cc: Dan Draper (via e-mail)

Document Number	Document Title
	PELLER ASSESSMENT AGREEMENT

Recording Area

Name and Return Address:
Nancy L. Haggerty, Esq.
Michael Best & Friedrich LLP
100 East Wisconsin Avenue
Milwaukee, WI 53202-4108

PIN: See Exhibit A

EXHIBIT 1

PELLER ASSESSMENT AGREEMENT

THIS PELLER ASSESSMENT AGREEMENT ("Agreement") is made as of the 4 th day of May, 2010, between the CITY OF LAKE GENEVA, a Wisconsin municipal corporation ("City"), and Peller Investments, LLC, a Wisconsin limited liability company ("Owner").

RECITALS:

WHEREAS, Owner is the owner of certain real property in the City, situated west of U.S. Highway 12, consisting of approximately 13.02 acres, and more particularly described as the "Property" in the attached Exhibit A incorporated herein; and

WHEREAS, the City is a Wisconsin municipal corporation organized and existing pursuant to Wis. Stat. Ch. 62, with authority to enter into this Agreement under Wisconsin law; and

WHEREAS, the City is taking by condemnation, the ownership of a 3.61 acre parcel of land, immediately adjacent to the Property, and plans to improve on it North Edwards Boulevard including that portion of the right of way extending from the south line of the Property as extended east to the right of way of U.S. Highway 12, to the north line of the Property as extended east to the right of way of U.S. Highway 12, and as described on Exhibit A as the Peller Segment, ("Peller Segment") in accordance with the plan attached hereto as Exhibit B ("Plan") to facilitate development north and south of the Property; and

WHEREAS, the Property is currently contiguous to a public road known as North Edwards Boulevard, which when improved in accordance with the Plan, will provide access to the Property; and

WHEREAS, the cost of improving North Edwards Boulevard in accordance with the Plan is assessable to Owner and others pursuant to sec. 66.0701, Wis. Stats.; and

WHEREAS, the parties desire to set and determine the payment of the assessment on the Property, pursuant to Secs. 66.0703(7)(b) and 66.0715(2), Wis. Stats.

NOW, THEREFORE, the City and the Owner agree as follows:

SECTION 1
RESTATEMENT OF RECITALS

1.01 Recitals. The recitals above are restated in the text of this Agreement by reference as if set forth in full herein, and as such constitute agreements between the parties made part and parcel of this Agreement.

SECTION 2
CONFIRMATION OF ZONING

2.01 Zoning. The City confirms that the Zoning of the Property is Rural Holding.

SECTION 3
CITY'S WORK

3.01 City's Construction of Improvements. In consideration of the Owner agreeing to pay the Assessment defined below, the City agrees to furnish, or cause to be furnished, all labor and services, material and work for the construction and completion of the Improvements, which Improvements are more fully described on Exhibit C, attached hereto and incorporated herein, on or before December 31, 2011. The plans and specifications for the Improvements, referenced on Exhibit C shall be identified as the "Plans."

3.02 Access by Owner. The Property shall have permanent access to North Edwards Boulevard, by at least two commercial-width driveways. During the period of construction, City agrees to allow vehicular and pedestrian access from North Edwards Boulevard south of this Property, for any reasonable and safe access Owner requires.

3.03. Moving Water Main. The City hereby grants to Owner the right to move into the right of way of North Edwards Boulevard, the existing water mains which cross the Property, at Owner's expense, and if Owner does so, the City agrees to vacate the City's existing water main easement across the Property recorded as Document Numbers 98062 and 98063 in the Office of the Walworth County Register of Deeds (collectively, the "Old Easement"). Upon the completion of the construction of the Improvements, sanitary sewer mains and municipal water mains, the Property shall have the right to tap into such water and sanitary sewer mains, on the usual and customary terms and conditions of the City of Lake Geneva, but subject to the limitations contained herein on additional charges and costs.

3.04 Temporary Limited Easement for Grading Purposes. Owner hereby grants to City a temporary limited easement ("Grading Easement"), across that portion of the Property shown on Exhibit B as "Temporary Limited Easement," (the "Grading Easement Area") for purposes of grading the existing soil to meet the grade of the Improvements, as such grading work is detailed in the Plans. This easement shall terminate on the earlier of completion of the Improvements, or December 31, 2010, and is subject to the provisions herein about City's work on that Grading Easement Area.

SECTION 4
FEES AND ADDITIONAL CHARGES AND IMPROVEMENTS

4.01 Assessment. When the City has completed the North Edwards Boulevard Improvements in accordance with the Plans, the City shall assess Owner for its share of the Improvements, in accordance with the requirements of Section 66.0703 and 66.0715 Wis. Stats. ("Assessment"), in full and complete satisfaction of all municipal charges of any nature related to the roadway, sidewalk, curb and gutter, bike path, stormwater management fees related to the pond on the Peller Segment, maintenance costs of the stormwater pond, connection of the

Property to North Edwards Boulevard, and related in any way to the Property, of whatever name and nature, except for normal and customary hookup and connection fees, based on the City's then current fee schedule. This Assessment shall be deferred pursuant to sec. 66.0715(2), Wis. Stats and shall not become due until the earlier of i) 10 years after the date of assessment; or ii) issuance of an Occupancy Permit for some or all of the Property, as detailed below (the "Due Date"). Owner may elect on the Due Date to pay the Assessment in installments equivalent to the most recent installment payment schedule for any Special Assessment in the City. The Assessment will not accrue interest. This Assessment shall run with the Property, and be a lien on the Property, and shall not be due and payable until the Due Date, notwithstanding any sale or transfer of the Property to a third party. If the first Occupancy Permit for the Property is for a building or improvement which occupies less than the full Property (taking into consideration setbacks and coverage ratios then in existence for the zoning of the Property), then only a portion of the Assessment shall become due, prorated over the total building capacity of the Property. For example, if the full building capacity of the Property is for 1000 square feet of building, at the time an Occupancy Permit is issued for a building of 500 square feet, or 50% of the building capacity of the Property, then the date of issuance of that Occupancy Permit will be considered the Due Date for 50% of the Assessment, and the remaining Assessment shall remain deferred, without interest, until the next Occupancy Permit is requested.

4.02 Edwards Extension. The City agrees to acquire all necessary rights-of-way and temporary construction easements for the extension of North Edwards Boulevard from the north terminus of the Peller Segment to an intersection with Sheridan Springs Road, as a three lane asphalt road, and to build the Improvements identified on Exhibit C ("Edwards Extension").

4.03 Survey. The City shall provide to the Owner, upon completion of the Improvements, with a copy of the final survey, showing the exact location of the Improvements in the Peller Segment, and all utilities in the Peller Segment, for purposes of its planning the development of the Property.

4.04 Fill. The City has determined that, in connection with constructing the Improvements, the City will have a large quantity of excess fill to dispose of which is currently located in the Peller Segment (the "Fill"). In consideration of the City saving the cost of moving the Fill offsite, the City hereby offers to give the Fill to Owner, at no cost, provided however that Owner must secure whatever permits are needed from the WDNR and any other applicable governmental entity, to use the Fill on the Property. Owner will also need to submit to the City, and to have the City approve, a grading plan, to perform fill activities on the Property. If Owner elects to receive the Fill, and secures the needed permits, City agrees to deliver, or to instruct its employees and contractors to deliver, to Owner, on the Property, the Fill, in the general locations of Owner's choosing on the Property, and in the manner identified in the final grading plan submitted to the City (the "Fill Work"). Owner agrees to promptly hire a contractor to draw up a grading plan, and to promptly apply for and diligently pursue the City grading plan approval, and the WDNR fill plan approval, and the City agrees to cooperate and assist the Owner in securing those permits.

SECTION 5
OWNER WORK

5.01 Connection Fees. The Owner acknowledges that it, or its successor and assigns who develop the Property, shall be obligated to pay all water and sanitary sewer consumption fees, any nominal connection fees, and any usual and permit fees in connection with development of the Property, but that the Assessment is intended to be the Property's entire contribution to all costs of roadway and utility improvements and to give the Property the right to connect to the water, sanitary and storm systems on the Peller Segment.

5.02 East Land. [Deleted].

SECTION 6
RISK OF LOSS

6.01 Risk of Loss. The risk of loss, damages and liability of the Peller Segment, shall at all times be with the City, and the risk of damage or destruction to the Improvements or any part thereof, or to any person, at any time prior to the completion and acceptance of the Improvements to be performed under this Agreement, is assumed by the City, except for that which is caused by Owner or Owner's agent.

SECTION 7
CITY'S INSURANCE

7.01 Insurance. The City shall not enter onto the Property or perform any work on the Property, other than the Fill Work, and the rights under the Grading Easement, in the manner required herein, and hereby indemnifies Owner against all costs and liability of the City's entry onto the Property. The City shall not commence or cause to be commenced, the Fill Work, or work in the Grading Easement Area under this Agreement until the City has obtained all insurance required under this section and such insurance has been approved by Owner.

(1) Compensation Insurance. The City shall take out and maintain during the life of this Agreement Workmen Compensation Insurance for any of its employees who are working on the Property, and, if any work is sublet, the City shall require all contractors and subcontractors to similarly provide Workman Compensation Insurance for all of their employees, unless such employees are covered by the protection afforded by the City, or the equivalent municipal insurance. If any class of employees on the Property engaged in hazardous work under this Agreement is not protected under the Workmen Compensation Statute, the City shall provide, and shall cause such contractor and subcontractor to provide, Employer's Liability Insurance for the protection of its employees not otherwise protected.

(2) Public Liability and Property Damage Insurance. The City shall take out and maintain, during the life of this Agreement, such public liability and property damage insurance as shall protect it, and any contractor or subcontractor performing work covered by this Agreement, from claims for damages for personal injury, including accidental death, as well as from claims for property damages which may arise from operations under this Agreement, whether such operations be by it or by any contractor or subcontractor or anyone directly or indirectly employed by either of them, and the amount of such insurance shall be as follows:

Public liability insurance in an amount not less than $1,000 000.00 for injuries, including accidental death to anyone person, and subject to the same limit for each person in an amount not less than $2,000,000.00 on account of one accident, and property damage insurance in an amount of not less than $500,000.00.

7.02 Contractor and Subcontractor Policies. The City shall require every contractor and subcontractor performing work on the Property to obtain and maintain similar policies with the same limits stipulated above, construed as including contractor's contingent or protective insurance, if necessary to protect the Owner from damage claims arising from operations under this Agreement.

7.03 Insurance Covering Special Hazards. The following special hazards shall be covered by rider or riders to the public liability and/or property damage insurance policy or policies hereinbefore required to be furnished by the City to Owner or by separate policies of insurance, in amounts not less than $300,000.00 to cover injury to underground structures, such as wires, conduits, and sewers, and explosions of any kind, including blasting, and public liability insurance of $500,000 with property damage not less than $100,000 for every truck or other motor vehicle used in hauling materials to or from the Property.

7.04 Proof of insurance. Prior to commencement of work on the Property, the City shall furnish to, and obtain approval from, the Owner of certificates of insurance relating to all coverages required herein.

7.05 Cancellation of Insurance. Each policy shall provide that it is non-cancellable for a period of thirty (30) days following written notice of intent to cancel given by the policy owner via certified mail.

7.06 Endorsements. The City shall secure a contractual endorsement covering the hold harmless and indemnity agreements contained in Section 8, below.

SECTION 8
HOLD HARMLESS AND INDEMNITY AGREEMENT

8.01 Indemnity. The City shall indemnify and hold harmless the Owner, its members, agents and employees, from all claims of all persons, entities, or the like, for damages of any kind relating to injury, death, or property damage arising directly or indirectly out of the work performed or to be performed by the City under this Agreement, including extra work, by reason of negligent or wrongful conduct in whole or in part on the part of the City, or any of its servants, employees, personnel, agents, representatives, contractors, or subcontractors, or the agents of said respective parties or person performing any work which is the subject of this Agreement or is in connection with any work which is the subject of this Agreement, except for that which is caused by Owner or Owner's agent.

8.02 Defense. The City shall assume the defense of any action filed to which this hold harmless agreement applies, and pay all costs and attorney fees incurred in connection therewith, and pay any final judgments entered in an action to which this hold harmless agreement and indemnification agreement applies.

SECTION 9
MISCELLANEOUS

9.01 Complete Agreement. There are no representations, covenants, warranties, promises, agreements, conditions, or undertakings, oral or written, between the City and the Owner, other than as set forth herein, and in the exhibits hereto, including the Plans, which are to be read and interpreted in conjunction with this Agreement as to the subject matter hereof. Except as otherwise expressly provided herein, no subsequent alteration, amendment, change, or addition to this Agreement shall be binding upon either party unless made in writing by the City and the Owner, and signed by them, but the City, by adopting this Agreement, hereby authorizes the City Administrator to execute amendments to this Agreement which do not materially change the nature of the Agreement itself.

9.02 Easements. The City shall cooperate with the Owner in the Owner obtaining all necessary easements and shall grant the Owner access to all City owned rights-of-way to enable the Owner's provision of sanitary sewer, municipal water, stormwater management, electrical, and all other utility service to the Property.

9.03 Other Standard Fees. It is understood that the Owner, and the Owner's successors and assigns, shall be required to pay the then-current fees, in accordance with City Codes, at such time as each future building connection is made, except for fees waived herein. Fees for building connections within the Property shall be in accordance with the schedules used throughout the City, except as otherwise defined herein.

9.04 No Partnership. The City does not, in any way or for any purpose, become a partner, employer, principal, agent, or joint venturer of or with the Owner.

9.05 Headings. This Agreement shall be construed without reference to titles of any sections or subsections hereof, which are inserted only for convenience.

9.06 Successors and Assigns. This Agreement, and all of the terms, covenants, and conditions hereof and of the various instruments executed and delivered pursuant hereto, shall be binding upon and inure to the benefit of the parties and their respective successors and assigns. The Owner shall be permitted to assign its rights and obligations hereunder in whole or in part to a purchaser of the Property or any part of the Property, provided, however, that the City shall be notified, in writing, of any such assignment , and such written notice shall include the name, address, and telephone number of the assignee.

9.07 Construction. This Agreement shall be construed under the laws of the State of Wisconsin.

9.08 Counterparts. This Agreement, and all other documents or instruments that maybe required by this Agreement, may be executed in several counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. In addition, this Agreement may contain more than one counterpart of the signature page, and this Agreement may be executed by the affixing of the signatures of each of the signers to one of such counterpart signature pages; all of such counterpart signature pages shall be read as though

one, and shall have the same force and effect as though all of the signers had signed a single signature page.

9.09 Edwards Boulevard Extension As Public Road. City confirms that the City has recorded a Relocation Order for the Peller Segment, incorporating the engineering maps of the Project, which is sufficient to cause the Peller Segment to be laid out as a public street. If for any reason this is not the case, then the City hereby grants to the Property an easement across the Peller Segment, from the date the City takes title to the Peller Segment, until the Peller Segment legally becomes a public road, and City has the right to set forth reasonable rules about the use of this easement for safety purposes during the construction of the Project.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first written above.

OWNER:
PELLER INVESTMENTS, LLC, a Wisconsin limited liability company

By _____
Robert Price, its Manager

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

On 05/03/2010 before me, R ZUNIGA, Notary Public, personally appeared Robert Price, personally known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

Witness my hand and official seal.

"OFFICIAL SEAL"
R ZUNIGA
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES DEC. 05, 2012

*
Notary Public, State of Illinois
My Commission expires 12/05/2012

CITY OF LAKE GENEVA, a Wisconsin municipal corporation

By: _____
Mayor

Attest: _____
City Clerk

STATE OF WISCONSIN)
) ss.
COUNTY OF WALWORTH)

On Sept. 29, 2010 before me, Daniel S. Draper Notary Public, personally appeared Jim Connors and Jeremy Peale to be known to be the Mayor and City Clerk of the City of Lake Geneva, Wisconsin, and to me known to be the persons who executed the above instrument, and acknowledge the same.

Witness my hand and official seal.

_____
*
Notary Public, State of Wisconsin

My Commission expires: _____

The terms and provisions of this Agreement and the engineering plans and specifications referenced herein are approved.

By: _____
City Engineer

EXHIBIT A
LEGAL DESCRIPTIONS

The "Property" shall be defined as follows:

All that part of the following described lands lying Westerly of US Hwy. 12:
A parcel of land located in the SE ¼ and SW ¼ of Section 30, T2N, R18E, more fully described as: Beginning at mid ¼ corner Section 30, Township 2 North, Range 18 East, Walworth County, Wisconsin; thence West on ¼ line to White River; thence Southwesterly along river to a point 8 rods South of East and West ⅛ line; South 88°15' East 27.19 chains to point 25 rods East of the North and South ¼ line; thence North 8 rods; thence East 28.8 rods along ⅛ line; thence North 80 rods to East and West ¼ line; thence West on ¼ line to point of beginning.

Tax Key No.: ZYUP 00194

But excluding therefrom, the following land which was taken by the City in lieu of condemnation:

Located in the Northeast ¼ and Southeast ¼ of the Southwest ¼ of Section 30, Town 2 North, Range 18 East, City of Lake Geneva, Walworth County, Wisconsin, described as:

Beginning at the Northeast corner of Certified Survey Map No. 3997, said corner being on the Westerly right-of-way of USH 12 and also being the Southeast corner of Grantor's property; thence North 89°15'36" West, along the North line of said Certified Survey Map, (said North line also being the South line of Grantor's property) 108.25 feet; thence North 33°01'04" West, 556.03 feet; thence North 35°49'19" West, 101.00 feet; thence South 54°10'41" West, 190.00 feet; thence North 35°49'19" West, 205.00 feet; thence North 11°27'36" East, 89.98 feet to the Northerly line of Grantor's property; thence continue North 11°27'36" East, along said Northerly line, 309.79 feet to the Westerly right-of-way line of USH 12; thence South 33°00'33" East, along said Westerly right-of-way line, 279.38 feet; thence South 35°49'19" East, along said Westerly right-of-way line, 300.36 feet; thence South 33°01'04" East, along said Westerly right-of-way line, 618.38 feet to the point of beginning.

The "Grading Easement Area" referenced herein shall be the following land:
Land located in the Northeast ¼ and Southeast ¼ of the Southwest ¼ of Section 30, Town 2 North, Range 18 East, City of Lake Geneva, Walworth County, Wisconsin described as:

Commencing at the Northeast corner of Certified Survey Map No. 3997, said corner being on the Westerly right-of-way line of USH 12 and also being the Southeast corner of grantor's property; thence North 89°15'36" West, along the North line of said Certified Survey Map (said North line also being the South line of grantor's property) 108.25 feet to the point of beginning; thence continue North 89°15'36" West, along said line, 72.17 feet; thence North 33°01'04" West, 514.46 feet; thence North 35°49'19" West, 84.53 feet; thence South 54°10'41" West, 130.00 feet; thence North 35°49'19" West, 15.00 feet; thence North 54°10'41" East, 190.00 feet; thence South 35°49'19" East, 101.00 feet; thence South 33°01'04" East, 556.03 to the point of beginning.
The above-described temporary limited easement contains 40,080 square feet (0.92 acres) of land, more or less, and shall automatically be released when the adjacent segment of Edwards Boulevard is completed.

Both are part of Tax Key No.: ZYUP 00194

The "Peller Segment" shall be the following:

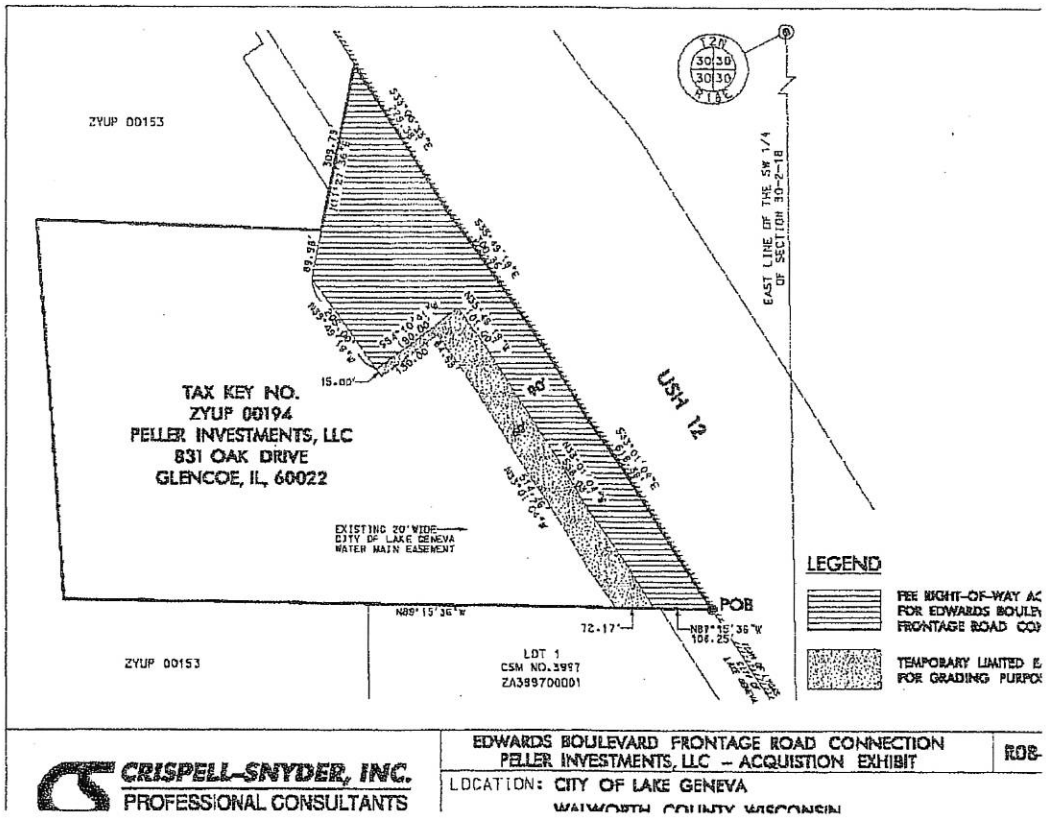
Located in the Northeast ¼ and Southeast ¼ of the Southwest ¼ of Section 30, Town 2 North, Range 18 East, City of Lake Geneva, Walworth County, Wisconsin, described as:

Beginning at the Northeast corner of Certified Survey Map No. 3997, said corner being on the Westerly right-of-way of USH 12 and also being the Southeast corner of Grantor's property; thence North 89°15'36" West, along the North line of said Certified Survey Map, (said North line also being the South line of Grantor's property) 108.25 feet; thence North 33°01'04" West, 556.03 feet; thence North 35°49'19" West, 101.00 feet; thence South 54°10'41" West, 190.00 feet; thence North 35°49'19" West, 205.00 feet; thence North 11°27'36" East, 89.98 feet to the Northerly line of Grantor's property; thence continue North 11°27'36" East, along said Northerly line, 309.79 feet to the Westerly right-of-way line of USH 12; thence South 33°00'33" East, along said Westerly right-of-way line, 279.38 feet; thence South 35°49'19" East, along said Westerly right-of-way line, 300.36 feet; thence South 33°01'04" East, along said Westerly right-of-way line, 618.38 feet to the point of beginning; and

Part of Tax Key No.: ZYUP 00194

EXHIBIT B
SITE PLAN

REVISION/PLOT DATE Exhibit Peller Acquisition.dgn 1/22/10 MNR



CRISPELL-SNYDER, INC.
PROFESSIONAL CONSULTANTS

EDWARDS BOULEVARD FRONTAGE ROAD CONNECTION
PELLER INVESTMENTS, LLC – ACQUISTION EXHIBIT

LOCATION: CITY OF LAKE GENEVA
WALWORTH COUNTY WISCONSIN

EXHIBIT C

IMPROVEMENTS

The "Improvements" shall be defined as the improvements shown in the Plans and Specifications entitled "Edwards Boulevard Frontage Road Connection," as identified in the "Released for Construction 12/10/09" set of plans, Project No. R08-0014-101, Sheets 1 through 55, File No. F-27318, drawn by Crispell-Snyder, Inc., but modified to be consistent with the drawing on Exhibit B of this document. It is clarified that the definition of "Improvements" includes the completion of the roadway and other improvements in these Plans and Specification, to the Right of Way of Sheridan Springs Road. These shall all be known as the "Plans."

Stormwater Drainage Facility. The City shall construct stormwater drainage facilities, which include storm sewers, and a detention/retention ponds on the Peller Segment, in compliance with the Plans and specifically capable of handling all stormwater from the Peller Segment. City covenants that no properties shall ever be allowed to drain into the stormwater pond on the Peller Segment, other than the Peller Segment, and, to the extent that pond is capable of accepting more runoff, the Property. City agrees to grant to Owner, for the benefit of the Property and all future owners of the Property, a perpetual easement to drain surface water from the Property to this pond, at no cost to Owner, to the extent the pond is capable of accepting stormwater from the Property. The stormwater drainage facilities shall be so designed as to present no hazard to life or property.

Other Utilities. City covenants that all utility service in the Peller Segment shall be located underground.

Landscaping. City shall landscape any unpaved areas of the Peller Segment in the manner required in the Plans.

Version dated April 29, 2010

X:\CLIENTB\074386\0015\A3867556.3

EXHIBIT 2

CITY OF LAKE GENEVA

626 GENEVA STREET
LAKE GENEVA, WISCONSN 53147
(262) 248-3673 • Fax (262) 248-4715
www.cityoflakegeneva.com

October 29, 3013

Attorney Timothy D. Fenner
Axley Brynelson, LLP
P.O. Box 1767
Madison, WI 53701-1767

Re: Peller Investments, LLC v. City of Lake Geneva
Case No. 11-CV00030

Dear Attorney Fenner:

Pursuant to your request, this is to confirm that the Special Assessments against property owned by Peller Investments, LLC, specifically Tax Parcel No. ZYUP00194 (as shown on the Special Assessment books for the City) reflect a special assessment in the amount of $233,304.44. This is the amount shown in the amended judgment dated April 3rd, 2013 in Walworth County Circuit Court Case No. 2011-CV-00030.

If you should have any further questions, please contact me.

Sincerely,

Daniel S. Draper
City Attorney
ddraper@cityoflakegeneva.com

DSD:sb

EXHIBIT 3

COURT OF APPEALS
DECISION
DATED AND FILED

January 31, 2013

Diane M. Fremgen
Clerk of Court of Appeals

NOTICE

This opinion is subject to further editing. If published, the official version will appear in the bound volume of the Official Reports.

A party may file with the Supreme Court a petition to review an adverse decision by the Court of Appeals. *See* WIS. STAT. § 808.10 and RULE 809.62.

Appeal No. 2012AP1002 **Cir. Ct. No. 2011CV30**

STATE OF WISCONSIN **IN COURT OF APPEALS**
DISTRICT II

PELLER INVESTMENTS, LLC,

PLAINTIFF-RESPONDENT,

V.

CITY OF LAKE GENEVA,

DEFENDANT-APPELLANT.

APPEAL from a judgment of the circuit court for Walworth County: JAMES L. CARLSON, Judge. *Reversed and modified in part, affirmed as modified, and cause remanded with directions*.

Before Lundsten, P.J., Sherman and Kloppenburg, JJ.

¶1 KLOPPENBURG, J. This case arises out of a special assessment levied by the City of Lake Geneva against Peller Investments, LLC for a road-improvement project pursuant to the City's police power. Peller challenged the

special assessment, arguing it was unreasonable as a matter of law. The circuit court granted summary judgment in favor of Peller and denied the City's motion for summary judgment. We conclude that the City's disparate treatment of similarly-situated properties was unreasonable. We also conclude, however, that the City reasonably allocated excess funds received from a property owner pursuant to a development agreement. As to that matter, we reverse the circuit court and modify the judgment accordingly. Therefore, we reverse and modify in part, affirm the judgment as modified, and remand to the circuit court to enter judgment consistent with our modification.

BACKGROUND

¶2 The special assessment at issue involves a project on Edwards Boulevard, which runs north and south in the City of Lake Geneva, with its northern-most point intersecting Sheridan Springs Road and its southern-most point intersecting State Highway 50 (Main Street). Prior to 2010, Edwards Boulevard was not a through street to Sheridan Springs Road. Rather, it ended at the northern edge of a property on which a Target store is located. In 2010, the City undertook a road-improvement project to extend Edwards Boulevard to Sheridan Springs Road. The project also included the construction of a bridge, storm sewers, water mains, sewer mains, stormwater detention ponds, a sidewalk, and a bike path.

¶3 The Peller property is located to the north of the Target property and has frontage on Edwards Boulevard as extended. The Peller property was originally 16.63 acres in size. On May 3, 2010, Peller executed a quit-claim deed to the City for a 3.61-acre portion of the Peller property. The City had planned to place a detention pond via a stormwater easement on the 3.61-acre parcel, as a

necessary component to the project. Peller deeded the parcel to the City in lieu of condemnation. The parties refer to the 3.61-acre parcel as the "trapezoid parcel" and Peller's remaining 13.02 acres as "the Peller property." We will refer to the properties in the same manner.

¶4 On September 27, 2010, pursuant to WIS. STAT. § 66.0703 (2011-12),[1] the City's Common Council adopted Resolution No. 10-R56, a preliminary resolution directing the City's engineer to prepare a report consisting of plans, specifications and costs for the improvements, a schedule of the proposed assessments, and the properties to be benefited (and therefore assessed). The engineering firm Crispell-Snyder, Inc., served as the City's engineer.

¶5 Kurt Davidsen, an engineer for Crispell-Snyder, drafted a preliminary assessment report, in which he calculated the proposed assessments using the straight-line method. Under the straight-line method, Davidsen calculated assessments based on the length of each property running parallel to Edwards Boulevard. The preliminary assessment report listed the Peller property as a benefited, assessable property, and assessed the Peller property for 916.52 lineal feet running parallel to Edwards Boulevard, at a rate of $377.36 per foot. Had the preliminary assessment report become final, the Peller property assessment would have been $345,857.99. The preliminary assessment report estimated the total cost of the project to be $2,629,981.50.

¶6 After receiving the preliminary assessment report, the City's Public Works Director, Dan Winkler, and the City Administrator, Dennis Jordan,

[1] All references to the Wisconsin Statutes are to the 2011-12 version unless otherwise noted.

reviewed the report and consulted with Sue Barker, another engineer with Crispell-Snyder, regarding the method used and the costs included. Winkler and Jordan believed that the straight-line method inadequately reflected the relative benefits received by the properties. Specifically, Winkler and Jordan believed that the Peller property received a "unique special benefit" because it was the only property that became developable as a result of the project.[2]

¶7 Pursuant to these discussions, the City asked Crispell-Snyder to draft a second report applying an alternative assessment method referred to as the right-of-way method (also known as front-foot method or lineal-footage method). Unlike the straight-line method, which calculated assessable frontage based on the actual curb frontage of a property, the right-of-way method calculated the assessment based on the length of the road right-of-way abutting each property. The City's personnel knew that the right-of-way method would result in a greater amount of the project cost being assessed to the Peller property.

¶8 On October 25, 2010, the City's Common Council held a public hearing on the proposed special assessment during its regular meeting. After holding the hearing, the City adopted Resolution No. 10-R60, the final resolution declaring the City's intent to exercise its special assessment powers. The final resolution adopted and approved of the engineer's second report employing the right-of-way method.

[2] Peller disputes this fact, arguing that the Wight River Crossings, LLC property also benefited because it did not have any direct access to Edwards Boulevard before the extension project, and thus the project enhanced its developability. Given our conclusion that the assessment was unreasonable due to its disparate treatment of similarly-situated properties, any factual disputes regarding Wight River's developability are not material.

¶9 In addition to the change in assessment method, the second report increased the cost of the project by $116,378.10, resulting in a total cost of $2,746,359.60. The second report contained a schedule of eight properties benefited and therefore subject to assessment. The schedule noted whether a property's assessment amount was assessable, deferred, or exempt. A *deferred* assessment meant that payment of the assessment was deferred while no use of the improvement was made in connection with the property. *See* WIS. STAT. § 66.0715(2)(a). Kurt Davidsen opined at his deposition that the City would typically defer payment until the property was "either improved or sold." If a benefited property was *exempt* from a special assessment, the share of the assessment was not distributed among the remaining properties, but rather had to be computed and paid by the City. *See* WIS. STAT. § 66.0703(1)(c).

¶10 In the second report, the City issued a deferred assessment on the Peller property for 1,142.01 feet of right-of-way frontage, an increase of 225.49 feet from the first report's straight-line method. When calculating the total assessable lineal feet of the Peller property (1,142.01 feet), the City measured Peller's curb frontage on Edwards Boulevard (657.03 feet) plus the boundary line between the Peller property and the trapezoid parcel (484.98 feet). The City treated its trapezoid parcel as part of the road right-of-way. Thus, while the trapezoid parcel abuts Edwards Boulevard for a distance of 379.36 feet, the City considered the boundary between the Peller property and the trapezoid parcel to be the road right-of-way for purposes of calculating the Peller property's lineal footage under the right-of-way method. The Peller property is labeled as parcel 2 on the map appended to this opinion. The trapezoid parcel abuts Peller's property at its northeast corner.

¶11 The following presents a summary of the remaining seven assessed properties listed in the second report and the label assigned to each property on the appended map:

- Parcel 1: Ryan Companies US, Inc., owns the parcel on which the Target store was already located. The City assessed this parcel for $20,509.50 (44.91 feet) and exempted $7,306.88 (16 feet). Pursuant to a 2006 development agreement between Ryan Companies and the City, Ryan Companies paid the City $600,000.00 for the extension of Edwards Boulevard, which was Ryan Companies' sole obligation with respect to "the design, and the construction of the Edwards Extension, including, without limitation, any special assessment ...." The City used part of the $600,000.00 to cover the Ryan Companies' total assessment of $27,816.38 (the total of both its assessable and exempt amounts).

- Parcel 3: Wight River Crossings, LLC owns this parcel, which borders the Peller property to the north and west. The City assessed the parcel for $248,598.32 (544.36 feet). The City used part of the $600,000 paid by Ryan Companies to cover Wight River's entire assessable amount. Dennis Jordan testified in his affidavit dated December 12, 2011, that the City and Ryan Companies had an understanding at the time of their 2006 development agreement that "the $600,000 would also be used to offset any special assessment of the Wight River property because Wight River had provided property for storm water management."

- Parcels 4 and 7: The City owns these two parcels. The City acquired the two parcels as a single parcel from We Energies in order to construct the Edwards Boulevard extension. The extension of Edwards Boulevard to Sheridan Springs Road bisected the parcel, resulting in two separate properties now owned by the City. The City placed a second stormwater detention pond on parcel 4, in addition to the stormwater detention pond located on the trapezoid parcel. In the second report, the City assessed parcels 4 and 7 based on the amount of curb frontage each had abutting Edwards Boulevard.

- Parcels 5 and 6: These parcels are located on the north side of Sheridan Springs Road and are owned by Lake Geneva Investors, LLC. The City exempted the parcels' assessments of $211,351.50 (462.80 feet) and $84,942.48 (186.00 feet), because, according to Sue Barker, "there was already an existing road in front of them."

- Parcel 8: U.S. Highway 12 comprises the entirety of this parcel and is owned by the Wisconsin Department of Transportation. The City exempted the parcel's assessment of $689,751.20 (1,510.36 feet) because, according to Kurt Davidsen, "State Highway 12 is not developable." After first applying a portion of the $600,000 contribution to Ryan Companies and Wight River, the City used the remaining balance of $323,585.30 to offset the DOT's exempt assessment.

¶12 Following adoption of the final resolution, the City sent Peller a letter on October 28, 2010, notifying Peller that the City adopted the final

resolution and providing Peller with an assessment installment notice. The letter included the eight-property schedule, which reflected a proposed special assessment levy of $521,533.13 against the Peller property, based on a frontage of 1,142.01 feet on Edwards Boulevard.

¶13 Peller filed a complaint against the City pursuant to WIS. STAT. § 66.0703(12)(a), which authorizes property owners to challenge special assessments in circuit court. Both parties moved for summary judgment. In its motion, Peller argued that the City's special assessment method was unreasonable because: (1) the City did not treat uniformly its parcel 4 and the trapezoid parcel, the two properties on which it placed detention ponds, because, unlike parcel 4, the City did not assess the road frontage of the trapezoid parcel, but rather treated it as part of the road right-of-way; and (2) the City's use of the right-of-way method resulted in Peller paying a disproportionate share of the cost of the project. Peller also argued that the City unreasonably allocated a portion of the Ryan Companies' $600,000 payment to cover part of the assessments for which the City was responsible, rather than using the funds to offset the total cost of the project.

¶14 In contrast, the City in its summary judgment motion argued that the Peller property was the only property that became developable as a result of the Edwards Boulevard extension and because of "the enormity of the unique benefit," it imposed an assessment against Peller in proportion to the benefit accrued. The City asserted that as a matter of law, the assessment was reasonable.

¶15 On January 11, 2012, the circuit court held a hearing and orally granted Peller's motion and denied the City's. Specifically, the court found unreasonable the City's disparate treatment of similarly-situated properties: the City categorized the City-owned, former We Energies parcels (parcels 4 and 7) as

lots, but categorized the City-owned trapezoid parcel (unnumbered parcel) as right-of-way, thereby "artificially and unreasonably [increasing] the Peller Property's assessable frontage …." The court further found that the City unreasonably applied the balance of the $600,000 payment to the DOT's exempt assessment amount. The parties subsequently submitted an agreed-upon assessment calculation for Peller's property and incorporated this assessment into a proposed Findings of Fact, Conclusions of Law and Order for Judgment, which the circuit court signed on March 28, 2012. The City now appeals.

DISCUSSION

¶16 We review a circuit court's grant of summary judgment de novo. ***Umansky v. ABC Ins. Co.***, 2009 WI 82, ¶8, 319 Wis. 2d 622, 769 N.W.2d 1. In other words, we review the grant of summary judgment independently, employing the same methodology as the circuit court. *See* ***Green Spring Farms v. Kersten***, 136 Wis. 2d 304, 315, 401 N.W.2d 816 (1987). Summary judgment is appropriate in cases in which there are no genuine issues of material fact and the moving party is entitled to judgment as a matter of law. WIS. STAT. § 802.08(2).

¶17 Pursuant to statute, a municipality may, by resolution of its governing body, "levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon the property by any municipal work or improvement ...." WIS. STAT. § 66.0703(1)(a). When a municipality imposes assessments by an exercise of its police power, the statute mandates the existence of two requirements: "that the property be benefited and that the assessment be made upon a reasonable basis." ***Peterson v. City of New Berlin***, 154 Wis. 2d 365, 371, 453 N.W.2d 177 (Ct. App. 1990); *see* WIS. STAT. § 66.0703(1)(b).

¶18 The parties do not dispute that the Edwards Boulevard extension project benefited all eight properties in the assessment district. Thus, our focus is on the reasonableness of the assessment. The police power of a municipality is broad and, in general, the courts may intercede only when the exercise of that power is clearly unreasonable. ***CIT Group/Equip. Fin., Inc. v. Village of Germantown***, 163 Wis. 2d 426, 433, 471 N.W.2d 610 (Ct. App. 1991). Whether an assessment fulfills the legal standard of reasonableness is a question of law. ***Id.*** at 434.

¶19 There is no single formula or methodology for apportioning assessments. ***Park Ave. Plaza v. City of Mequon***, 2008 WI App 39, ¶27, 308 Wis. 2d 439, 747 N.W.2d 703. Generally speaking, an assessment is made upon a reasonable basis if it is "'fair and equitable'" and "'in proportion to the benefits accruing.'" ***Gelhaus & Brost, Inc. v. City of Medford***, 144 Wis. 2d 48, 52, 423 N.W.2d 180 (Ct. App. 1988) (quoting ***Berkvam v. City of Glendale***, 79 Wis. 2d 279, 287, 255 N.W.2d 521 (1977)).

¶20 The law presumes that the municipality proceeded reasonably in making the assessment. ***Lac La Belle Golf Club v. Village of Lac La Belle***, 187 Wis. 2d 274, 281, 522 N.W.2d 277 (Ct. App. 1994) (citing ***Peterson***, 154 Wis. 2d at 371). The challenger to the assessment bears the burden to establish prima facie evidence that the assessment was not reasonable. ***Steinbach v. Green Lake Sanitary Dist.***, 2006 WI 63, ¶11, 291 Wis. 2d 11, 715 N.W.2d 195. Once a challenger establishes such, the burden shifts to the municipality "'to show that the chosen assessment method comported with the statutory requirement that it' produce a reasonable assessment." ***Id.*** (quoting ***Lac La Belle***, 187 Wis. 2d at 281).

¶21 The term "reasonable basis" as used in WIS. STAT. § 66.0703 is not statutorily defined. Rather, "[t]he facts of the particular situation must govern the determination of whether the assessment is made 'upon a reasonable basis.'" ***Peterson***, 154 Wis. 2d at 374. The Wisconsin Supreme Court has observed that "[t]he analysis for whether a special assessment is 'reasonable' has been articulated in a number of ways, depending on the facts of the particular case." ***Steinbach***, 291 Wis. 2d 11, ¶20.

¶22 For example, the facts in ***Peterson*** prompted articulation of the following rule: "[A]n assessment is unfair when property owners in comparable positions face a marked disparity in cost for the receipt of equal benefits when an alternate, more equitable, method of assessment is feasible." 154 Wis. 2d at 373. In ***Peterson***, a property owner challenged an assessment for water and sewer improvements calculated using the "front foot" method. ***Id.*** at 369. The assessment amounts varied in that some of the properties were "pie-shaped," meaning that some properties had substantially more front-footage than others. ***Id.*** at 368. While the assessment utilized a uniform method and all properties in the assessment district were approximately the same size, properties with more front footage incurred a disproportionate share of the assessment compared to those properties with less front footage. ***Id.*** at 368-69. Concluding the assessment was unreasonable, the ***Peterson*** court explained that "not only must the *exercise* of the police power be reasonable; its *result* must be reasonable as well." ***Id.*** at 371 (emphasis in original).

¶23 More recently, Wisconsin appellate courts have addressed the question of reasonableness in terms of a two-part test: first, the assessment must be uniform, in that it is fairly and equitably apportioned among property owners in comparable situations; and second, the assessment must not affect a unique

property in a manner disproportionate to the benefit conferred. *See* ***Park Ave. Plaza***, 308 Wis. 2d 439, ¶¶29-31; ***Steinbach***, 291 Wis. 2d 11, ¶23; ***Genrich v. City of Rice Lake***, 2003 WI App 255, ¶¶20-22, 268 Wis. 2d 233, 673 N.W.2d 361; ***Lac La Belle***, 187 Wis. 2d at 285-86.

¶24 In ***Steinbach***, the Wisconsin Supreme Court applied this two-part analysis to a challenge by eighteen condominium owners against an assessment financing a sanitary sewer system. 291 Wis. 2d 11, ¶2. The sanitary district had levied charges against each tax parcel of record receiving sewer service in the assessment district. ***Id.***, ¶5. The assessment costs included the installation of one four-inch pipe stub to the sewer main of each property lot. ***Id.*** Because each condominium unit in the challengers' building was a separate tax parcel, each unit owner was assessed a full "availability charge," even though the single lot on which all of the condominiums stood was provided with only one four-inch stub. ***Id.*** The Wisconsin Supreme Court observed that "other lots that [had] multiple habitable units and were provided access to the sewer main through one four-inch stub to the lot were charged only one availability charge. Yet the Petitioners' lot was assessed an availability charge 18 times higher for the same, single four-inch stub." ***Id.***, ¶26. Thus, the ***Steinbach*** court determined that the petitioners had provided prima facie evidence that the assessment was not levied uniformly, because the condominiums were not treated the same as comparable property with multiple habitable units. ***Id.*** With this evidence shifting the burden to the district to demonstrate reasonableness, the court found that the district failed to show that the disparate treatment was fair or equitable, "except to assert it applied the same method of assessment to everyone." ***Id.***, ¶27. The court noted that "as part of the District's method of assessment, it created a definition for the term, 'lot,' that

caused the method of assessment to have dissimilar effects on the properties within the District." ***Id.***

¶25 We now apply these legal principles to the present case, recognizing again that "[t]he facts of the particular situation must govern the determination of whether the assessment is made 'upon a reasonable basis.'" ***Peterson***, 154 Wis. 2d at 374. Because the law presumes that the City proceeded reasonably in making the assessment, our first task is to determine whether Peller has provided prima facie evidence that the assessment was not reasonable.

¶26 Peller's first reasonableness challenge concerns whether the right-of-way method treated comparable properties uniformly. Specifically, Peller asserts that the City treated parcel 4 (one of the parcels it acquired from We Energies and on which it constructed a stormwater detention pond) as an assessable lot, but did not treat the similarly-situated trapezoid parcel as an assessable lot. Rather, the City characterized the trapezoid parcel (which the City acquired from Peller and on which it constructed a stormwater detention pond) as part of the road right-of-way, thereby increasing the frontage assessable to the Peller property.

¶27 Uniformity is required among comparable properties. *See* ***Park Ave. Plaza***, 308 Wis. 2d 439, ¶30. It is true that the right-of-way method, in theory, is uniform because it calculates assessments based on length of the road right-of-way abutting each property. However, it is not the general method used but rather the particular application of that method here in which the City defined road right-of-way that resulted in disparate treatment of similarly-situated properties. Parcel 4 and the trapezoid parcel were characterized in different manners, yet both properties contained stormwater detention ponds and both abutted Edwards Boulevard. By characterizing the trapezoid parcel as right-of-way and parcel 4 as

an assessable lot, the City did not treat comparable properties uniformly and shifted the cost of the trapezoid parcel's curb frontage to Peller. This disparate treatment was unreasonable.

¶28 Because Peller has produced prima facie evidence that the assessment was not reasonable, the burden shifts to the City to show that the chosen method produced a reasonable assessment. *See* ***Steinbach***, 291 Wis. 2d 11, ¶11. The City argues that under the right-of-way method, all properties were treated the same: the assessments were all based on the amount of lineal feet abutting the Edwards Boulevard right-of-way. However, this does not explain the City's disparate treatment with regard to the characterization of the trapezoid parcel as right-of-way and parcel 4 as a lot. The City offers the distinction that the pond on the trapezoid parcel abutted private property and the pond on parcel 4 did not, and therefore, "[t]here was no reason to make the We Energies detention pond part of the right-of-way." This distinction is inaccurate, because the only difference was the amount of land separating the ponds from neighboring private property, and the City does not explain why this difference should matter. Moreover, the City fails to explain why it did not characterize the trapezoid parcel as an independent lot. Thus, we conclude that the City has not met its burden to show the chosen method produced a reasonable assessment.

¶29 We note that the City posits that Peller had "no right to challenge the fairness of [the assessment method with respect to parcel 4 and the trapezoid parcel] assessments on their behalf." However, regardless whether Peller could challenge the fairness of the assessments of other properties on behalf of the owners of those properties, that is not what Peller did here. Peller's argument is directed at the effect that this disparate treatment had on the Peller property assessment. While Peller's argument might affect the assessment of these other

properties, that is an unavoidable consequence of Peller's proper argument about the effect of the treatment of the other parcels on the Peller parcel assessment.

¶30 Because the assessment failed the uniformity prong of the analysis, we need not continue to the second uniqueness prong.[3] Furthermore, because we agree with Peller's argument on this topic, we need not address Peller's alternative argument that the method used was improper because it resulted in Peller paying a disproportionate share of the cost of the project.

¶31 Finally, we must address Peller's assertion that it was also unreasonable for the City to allocate the balance of the Ryan Companies' $600,000 payment to the exempt DOT parcel (parcel 8) rather than use the funds to offset the total cost of the project for all affected properties. So far as we can tell from the briefing before us, it is true that the City could have opted to reduce the total cost of the project with the remaining balance. At the same time, it is not apparent why the City could not do what it did do, that is, apply the remainder to assessment amounts for which the City was responsible. Nothing in the development agreement with Ryan Companies required the City to apply the remainder in any particular way. And, Peller does not cite any legal authority that would obligate the City to allocate the funds in a particular way. Therefore, Peller

[3] In apparent reference to this prong, the City asserts that the end result of the assessment method was more than fair to Peller because the Peller property was the primary beneficiary of the road extension and the City "could have assessed the Peller property for all of the cost of the Edwards Boulevard construction." We understand the City to be arguing that the Peller property was unique and that the assessment was more than proportionate to the benefit conferred. Some facts in the record and common sense suggest that this may be true, but as we have already concluded, the method that the City used to calculate the assessment of the Peller property failed the first prong of the test. Moreover, the City does not provide legal authority for its proposition that it could have assessed Peller the total cost of the project involving eight benefited parcels. Therefore, we discuss the matter no further.

did not meet its burden in establishing that the City's allocation of the Ryan Companies' $600,000 payment was unreasonable. *See* ***Steinbach***, 291 Wis. 2d 11, ¶11 ("the challenger [to the assessment] bears the burden of going forward to establish prima facie evidence that the assessment was not reasonable").

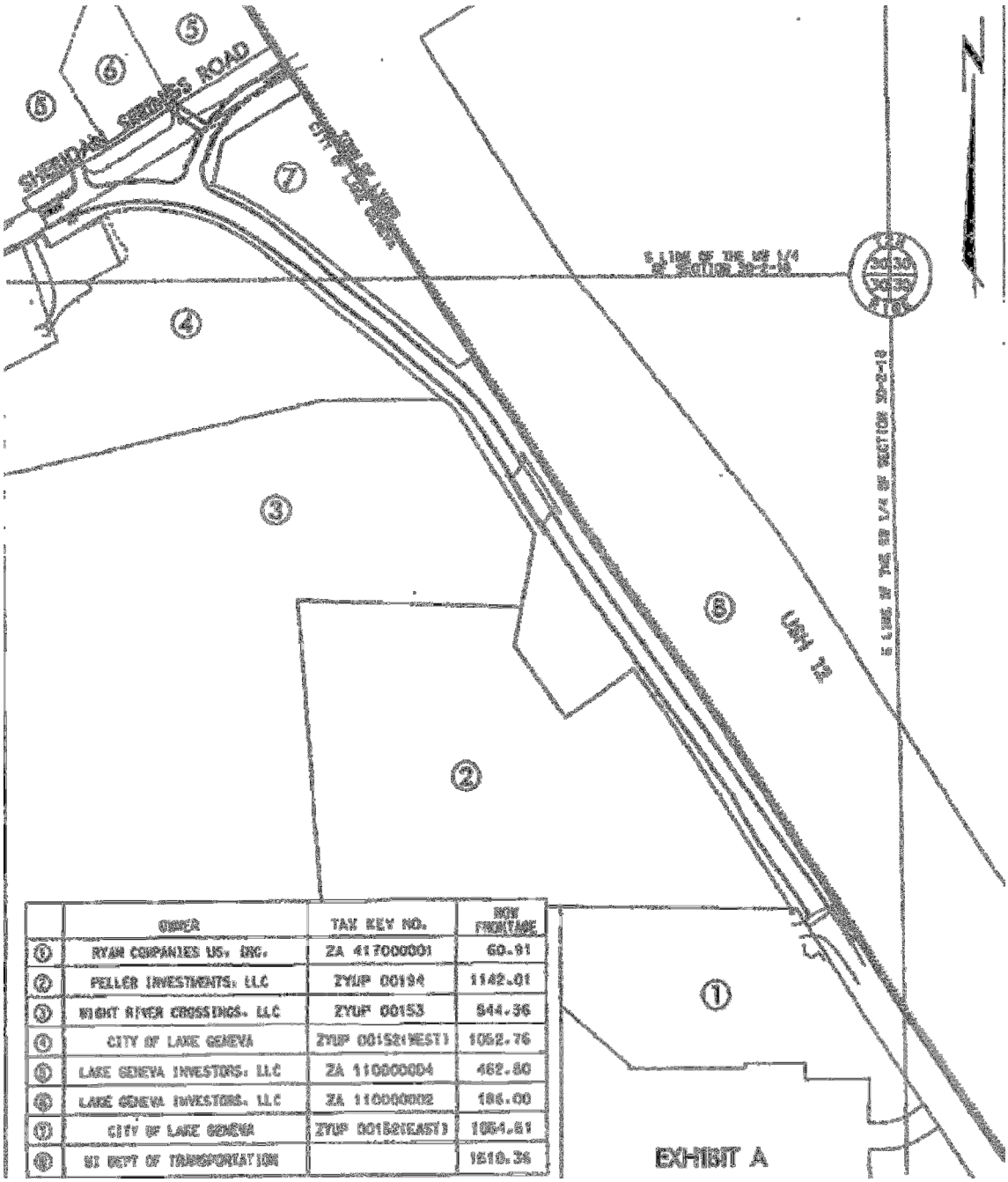
CONCLUSION

¶32 In sum, we affirm that part of the circuit court's grant of summary judgment to Peller Investments, LLC which finds that the City did not treat comparable properties uniformly and that the special assessment against Peller's property was unreasonable. We reverse that part of the circuit court's judgment which finds that the City unreasonably allocated the balance of the $600,000 contribution from Ryan Companies, and modify the judgment, after restoring the City's original allocation of the $600,000 payment, as follows (using uncontested numbers in the circuit court's judgment). The total cost of the project was $2,746,359.60. The project involved a total of 5,741.05 lineal feet in the special assessment district. Dividing the $2,746,359.60 project cost by 5,741.05 lineal feet provides an assessment rate of $478.37 per lineal foot. The Peller property had 657.03 lineal feet of assessable frontage. Multiplying Peller's 657.03 lineal feet of assessable frontage by the assessment rate of $478.37 per foot, the special assessment levy against the Peller property shall be $314,303.44.

¶33 Our directions on remand are that the circuit court enter judgment consistent with this modification.

By the Court.—Judgment reversed and modified in part, affirmed as modified, and cause remanded with directions.

Not recommended for publication in the official reports.



	OWNER	TAX KEY NO.	ROW FRONTAGE
1	RYAN COMPANIES US, INC.	ZA 417000001	60.91
2	PELLER INVESTMENTS, LLC	ZYUP 00194	1142.01
3	NIGHT RIVER CROSSINGS, LLC	ZYUP 00153	944.36
4	CITY OF LAKE GENEVA	ZYUP 00152(WEST)	1052.76
5	LAKE GENEVA INVESTORS, LLC	ZA 110000004	462.80
6	LAKE GENEVA INVESTORS, LLC	ZA 110000002	186.00
7	CITY OF LAKE GENEVA	ZYUP 00152(EAST)	1064.61
8	WI DEPT OF TRANSPORTATION		1610.36

EXHIBIT A

4

Document Number

State Bar of Wisconsin Form 21-2003
MORTGAGE

Document Name

Doc # 922159
Recorded
March 22, 2016 2:14 PM

DONNA R PRUESS
REGISTER OF DEEDS
WALWORTH COUNTY, WI
Fee Amount: $30.00
Total Pages: 4

Recording Area

Name and Return Address
City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

ZOP 00155
Parcel Identification Number (PIN)

This is not homestead property.
(is) (is not)

This is not a purchase money mortgage.
(is) (is not)

Lake Geneva Economic Development Corporation

("Mortgagor," whether one or more) mortgages to City of Lake Geneva, a Body Politic, its successors or assigns ("Mortgagee," whether one or more), to secure payment of $150,000.00 evidenced by a note or notes, or other obligation ("Obligation") dated December 16, 2015, executed by Lake Geneva Economic Development Corporation, to Mortgagee, and any extensions, renewals and modifications of the Obligation and refinancings of any such indebtedness on any terms whatsoever (including increases in interest) and the payment of all other sums, with interest, advanced to protect the Property and the security of this Mortgage, and all other amounts paid by Mortgagee hereunder, the following property, together with all rights and interests appurtenant thereto in law or equity, all rents, issue and profits arising therefrom, including insurance proceeds and condemnation awards, all structures, improvements and fixtures located thereon, in Walworth County, State of Wisconsin ("Property"):
The South 106 feet of Lot 6, Block 16 of the Plat of Geneva, now City of Lake Geneva, and being sometimes known as the Original Plat of the Village of Geneva, Walworth County, Wisconsin.

Together with the West 8 feet of the South 106 feet of Lot 5, Block 16 of the Plat of Geneva, now City of Lake Geneva, and being sometimes known as the Original Plat of the Village of Geneva, Walworth County, Wisconsin.

1. **MORTGAGOR'S COVENANTS.**

a. **COVENANT OF TITLE.** Mortgagor warrants title to the Property, except restrictions and easements of record, if any, and further excepting:
None

b. **FIXTURES.** Any property which has been affixed to the Property and is used in connection with it is intended to become a fixture. Mortgagor waives any right to remove such fixture from the Property which is subject to this Mortgage.

c. **TAXES.** Mortgagor promises to pay when due all taxes and assessments levied on the Property or upon Mortgagee's interest in it and to deliver to Mortgagee on demand receipts showing such payment.

d. **INSURANCE.** Mortgagor shall keep the improvements on the Property insured against loss or damage occasioned by fire, extended coverage perils and such other hazards as Mortgagee may require, without co-insurance, through insurers approved by Mortgagee, in the amount of the full replacement value of the improvements on the Property. Mortgagor shall pay the insurance premiums when due. The policies shall contain the standard mortgage clause in favor of Mortgagee, and evidence of all policies covering the Property shall be provided to Mortgagee. Mortgagor shall promptly give notice of loss to insurance companies and Mortgagee. Unless Mortgagor and Mortgagee

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otherwise agree in writing, insurance proceeds shall be applied to restoration or repair of the Property damaged, provided Mortgagee deems the restoration or repair to be economically feasible.

e. **OTHER COVENANTS**. Mortgagor covenants not to commit waste nor suffer waste to be committed on the Property, to keep the Property in good condition and repair, to keep the Property free from future liens superior to the lien of this Mortgage and to comply with all laws, ordinances and regulations affecting the Property. Mortgagor shall pay when due all indebtedness which may be or become secured at any time by a mortgage or other lien on the Property superior to this Mortgage and any failure to do so shall constitute a default under this Mortgage.

2. **DEFAULT AND REMEDIES**. Mortgagor agrees that time is of the essence with respect to payment of principal and interest when due, and in the performance of the terms, conditions and covenants contained herein or in the Obligation secured hereby. In the event of default, Mortgagee may, at its option, declare the whole amount of the unpaid principal and accrued interest due and payable, and collect it in a suit at law or by foreclosure of this Mortgage or by the exercise of any other remedy available at law or equity. If this Mortgage is subordinate to a superior mortgage lien, a default under the superior mortgage lien constitutes a default under this Mortgage.

3. **NOTICE**. Unless otherwise provided in the Obligation secured by this Mortgage, prior to any acceleration (other than under paragraph 9, below) Mortgagee shall mail notice to Mortgagor specifying: (a) the default; (b) the action required to cure the default; (c) a date, not less than 15 days from the date the notice is mailed to Mortgagor by which date the default must be cured; and (d) that failure to cure the default on or before the date specified in the notice may result in acceleration.

4. **EXPENSES AND ATTORNEY FEES**. In case of default, whether abated or not, all costs and expenses, including, but not limited to, reasonable attorney fees, to the extent not prohibited by law shall be added to the principal, become due as incurred, and in the event of foreclosure be included in the judgment.

5. **FORECLOSURE WITHOUT DEFICIENCY**. Mortgagor agrees to the provisions of Sections 846.101 and 846.103, Wis. Stats., as may apply to the Property and as may be amended, permitting Mortgagee in the event of foreclosure to waive the right to judgment for deficiency and hold the foreclosure sale within the time provided in such applicable Section.

6. **RECEIVER**. Upon default or during the pendency of any action to foreclose this Mortgage, Mortgagor consents to the appointment of a receiver of the Property, including homestead interest, to collect the rents, issues and profits of the Property during the pendency of such an action, and such rents, issues and profits when so collected shall be held and applied as the court shall direct.

7. **WAIVER**. Mortgagee may waive any default without waiving any other subsequent or prior default by Mortgagor.

8. **MORTGAGEE MAY CURE DEFAULTS**. In the event of any default by Mortgagor of any kind under this Mortgage or any Obligation secured by this Mortgage, Mortgagee may cure the default and all sums paid by Mortgagee for such purpose shall immediately be repaid by Mortgagor with interest at the rate then in effect under the Obligation secured by this Mortgage and shall constitute a lien upon the Property.

9. **CONSENT REQUIRED FOR TRANSFER**. Mortgagor shall not transfer, sell or convey any legal or equitable interest in the Property (by deed, land contract, option, long-term lease or in any other way) without the prior written consent of Mortgagee, unless either the indebtedness secured by this Mortgage is first paid in full or the interest conveyed is a mortgage or other security interest in the Property, subordinate to the lien of this Mortgage. The entire indebtedness under the Obligation secured by this Mortgage shall become due and payable in full at the option of Mortgagee without notice, which notice is hereby waived, upon any transfer, sale or conveyance made in violation of this paragraph. A violation of the provisions of this paragraph will be considered a default under the terms of this Mortgage and the Obligation it secures.

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10. **ASSIGNMENT OF RENTS**. Mortgagor hereby transfers and assigns absolutely to Mortgagee, as additional security, all rents, issues and profits which become or remain due (under any form of agreement for use or occupancy of the Property or any portion thereof), or which were previously collected and remain subject to Mortgagor's control following any default under this Mortgage or the Obligation secured hereby and delivery of notice of exercise of this assignment by Mortgagee to the tenant or other user(s) of the Property in accordance with the provisions of Section 708.11, Wis. Stats, as may be amended. This assignment shall be enforceable with or without appointment of a receiver and regardless of Mortgagee's lack of possession of the Property.

11. **ENVIRONMENTAL PROVISION**. Mortgagor represents, warrants and covenants to Mortgagee that (a) during the period of Mortgagor's ownership or use of the Property no substance has been, is or will be present, used, stored, deposited, treated, recycled or disposed of on, under, in or about the Property in a form, quantity or manner which if known to be present on, under, in or about the Property would require clean-up, removal or other remedial action ("Hazardous Substance") under any federal, state or local laws, regulations, ordinances, codes or rules ("Environmental Laws"); (b) Mortgagor has no knowledge, after due inquiry, of any prior use or existence of any Hazardous Substance on the Property by any prior owner of or person using the Property; (c) without limiting the generality of the foregoing, Mortgagor has no knowledge, after due inquiry, that the Property contains asbestos, polychlorinated biphenyl components ("PCBs") or underground storage tanks; (d) there are no conditions existing currently or likely to exist during the term of this Mortgage which would subject Mortgagor to any damages, penalties, injunctive relief or clean-up costs in any governmental or regulatory action or third-party claims relating to any Hazardous Substance; (e) Mortgagor is not subject to any court or administrative proceeding, judgment, decree, order or citation relating to any Hazardous Substance; and (f) Mortgagor in the past has been, at the present is and in the future will remain in compliance with all Environmental Laws. Mortgagor shall indemnify and hold harmless Mortgagee from all loss, cost (including reasonable attorney fees and legal expenses), liability and damage whatsoever directly or indirectly resulting from, arising out of or based upon (i) the presence, use, storage, deposit, treatment, recycling or disposal, at any time, of any Hazardous Substance on, under, in or about the Property, or the transportation of any Hazardous Substance to or from the Property, (ii) the violation or alleged violation of any Environmental Law, permit, judgment or license relating to the presence, use, storage, deposit, treatment, recycling or disposal of any Hazardous Substance on, under, in or about the Property, or the transportation of any Hazardous Substance to or from the Property, or (iii) the imposition of any governmental lien for the recovery of environmental clean-up costs expended under any Environmental Law. Mortgagor shall immediately notify Mortgagee in writing of any governmental or regulatory action or third-party claim instituted or threatened in connection with any Hazardous Substance on, in, under or about the Property.

12. **SECURITY INTEREST ON FIXTURES**. To further secure the payment and performance of the Obligation, Mortgagor hereby grants to Mortgagee a security interest in:

CHOOSE ONE OF THE FOLLOWING OPTIONS; IF NEITHER IS CHOSEN, OPTION A SHALL APPLY:

☐ A. All fixtures and personal property located on or related to the operations of the Property whether now owned or hereafter acquired.

☐ B. All property listed on the attached schedule.

This Mortgage shall constitute a security agreement within the meaning of the Uniform Commercial Code with respect to those parts of the Property indicated above. This Mortgage constitutes a fixture filing and financing statement as those terms are used in the Uniform Commercial Code. This Mortgage is to be filed and recorded in the real estate records of the county in which the Property is located, and the following information is included: (1) Mortgagor shall be deemed the "debtor"; (2) Mortgagee shall be deemed to be the "secured party" and shall have allof the rights of a secured party under the Uniform Commercial Code; (3) this Mortgage covers goods which are or are to become fixtures; (4) the name of the record owner of the land is the debtor; (5) the legal name and address of the debtor are N/A _____;

(6) the state of organization and the organizational identification number of the debtor (if applicable) are N/A _____; and

(7) the address of the secured party is N/A _____.

13. **SINGULAR; PLURAL**. As used herein, the singular shall include the plural and any gender shall include all genders.

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14. **JOINT AND SEVERAL/LIMITATION ON PERSONAL LIABILITY**. The covenants of this Mortgage set forth herein shall be deemed joint and several among Mortgagors, if more than one. Unless a Mortgagor is obligated on the Obligation secured by this Mortgage, Mortgagor shall not be liable for any breach of covenants contained in this Mortgage.

15. **INVALIDITY**. In the event any provision or portion of this instrument is held to be invalid or unenforceable, this shall not impair or preclude the enforcement of the remainder of the instrument.

16. **MARITAL PROPERTY STATEMENT**. Any individual Mortgagor who is married represents that the obligation evidenced by this instrument was incurred in the interest of Mortgagor's marriage or family.

Dated March 15, 2016.

LAKE GENEVA ECONOMIC DEVELOPMENT CORPORATION

Michael R Ploch (SEAL) Richard W Torhorst (SEAL)

*By: Michael R. Ploch, President *By: Richard W. Torhorst, Secretary

(SEAL) (SEAL)

* *

AUTHENTICATION

Signature(s) _____

_____

authenticated on _____.

_____

*

TITLE: MEMBER STATE BAR OF WISCONSIN
(If not, _____
authorized by Wis. Stat. § 706.06)

THIS INSTRUMENT DRAFTED BY:
Attorney Richard W. Torhorst, SB#1015127

ACKNOWLEDGMENT

STATE OF WISCONSIN)
) ss.
Walworth COUNTY)

Personally came before me on March 15, 2016, the above-named Michael R. Ploch and Richard W. Torhorst to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Michelle F. Schmetter
Notary Public, State of Wisconsin
My Commission (is permanent) (expires: October 11, 2019)

MICHELLE F. SCHMETTER NOTARY PUBLIC STATE OF WISCONSIN

(Signatures may be authenticated or acknowledged. Both are not necessary.)
NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.
MORTGAGE STATE BAR OF WISCONSIN FORM NO. 21-2003

* Type name below signatures.

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FIRST AMENDMENT TO DEVELOPMENT AGREEMENT

THIS FIRST AMENDEDMENT TO DEVELOPMENT AGREEMENT.(this "Agreement") is made and entered into as of this__day of April, 2016, by and between the City of Lake Geneva, a Wisconsin municipal corporation (the "City"), and Lake Geneva Economic Development Corporation (the Developer").

RECITALS

WHEREAS, the City and the Developer entered into a development agreement dated December 16, 2015, and

WHEREAS, the City and Developer have determined that additional funds are necessary to complete the project contemplated by the original Development Agreement dated December 16, 2015, and

WHEREAS, Effective September , 11 1995 the City created City of Lake Geneva Tax Increment District No. 4 (the "District") pursuant to Section 66.1105, Wis. Stat. (the "Tax Increment Law");

WHEREAS, the City desires to facilitate the further development of property within the District to eliminate blight, expand the tax base, and create jobs;

WHEREAS, the Developer has purchased additional property which had a building on it and said property has been added to the premises known as 323 Broad Street and Developer proposes to demolish the building, relocate tenants currently in the building to be demolished, make other improvements to the property, including but not limited to removal of the existing parking lot removal of a tree or trees, restoration of the site, and make improvements to the streetscape along 323 Broad Street; and

WHEREAS, Developer expended the sum of $107,233 of the original grant of $150,000.00 described in the original Development Agreement, and

WHEREAS, the Developer wishes to expend an additional $25,000.00 to complete the additional work described above, and

WHEREAS, to facilitate the Project contemplated by this First Amendment to Development Agreement, the City wishes to provide a grant for the additional improvements set forth above and subject to this Agreement; and

WHEREAS, the City and the Developer intend to enter into this First Amendment to Development Agreement to ensure that the grant is used to fulfill the purposes of the Lake Geneva Tax Increment No. 4 and satisfy the requirements of the Tax Increment Law;

WHEREAS, all of the components of the Project are located within the District;

WHEREAS, the City finds and determines that unless the City provides the tax increment payments described in this Agreement the Developer will not undertake the Project and the City will not accomplish the objectives of the Project Plan for the District;

WHEREAS, in order to induce the Developer to undertake and complete the Project in the manner and timeframe described herein and to make the Project financially feasible and implement the Project Plan for the District, the City finds it appropriate to provide tax increment incentive payments to the Project as described in this Agreement subject to the reservations contained herein;

WHERAS, the City finds that the development of the Project and the fulfillment of the terms and conditions of this Agreement are in the vital best interests of the City and its residents by eliminating blight, expanding the tax base and creating commercial opportunities, all consistent with the purpose of a TIF district under the Tax Increment Law;

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained in this Amended Development Agreement, and for other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the City and The Developer agree as follows:

1. The above recitations are true and correct and incorporated herein by reference.

2. ARTICLE III, subsection 3.6 is hereby amended and restated to read as follows:

3.6. Demolition of Building at 323 Broad Street.
The Developer shall demolish, remove the existing building, remove the foundations of the existing building, fill, grade, and seed the property located at 323 Broad Street in the City of Lake Geneva, Wisconsin on or before June 1, 2016 at an estimated cost of $150,000. The Developer shall also demolish the second building located at 323 Broad Street in the City of Lake Geneva, Wisconsin, relocate tenants currently in the second building to be demolished, make other improvements to the property, including but not limited to removal of the existing parking lot removal of a tree or trees, restoration of the site, and make improvements to the streetscape along 323 Broad Street on or before December 31, 2016.

3. ARTICLE IV, subsection 4.1 is hereby amended to read as follows:

4.1. Payment of Grant. Subject to the terms of this Agreement, in order to induce the Developer to undertake and complete the Project, the City shall provide a cash grant to the Developer, or its assigns, in an amount not to exceed $150,000 (the "Grant"), which shall be applied to demolition of the premises currently on the Property, and removal of the foundations, filling, regarding, and reseeding of the property after demolition. The grant proceeds shall also be applied to demolish the second building now located at 323 Broad Street, Lake Geneva, Wisconsin, relocate tenants currently in the second building to be demolished, make other improvements to the property, including but not limited to removal of the existing parking lot removal of a tree or trees, restoration of the site, and make improvements to the streetscape along 323 Broad Street.

4. All other terms and conditions of the original Development Agreement dated December 16, 2015 between City and Developer not specifically amended herein remain in full force and effect and are incorporated herein by reference.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized officers as of the date set forth above.

[SIGNATURE PAGES FOLLOW]

CITY SIGNATURE PAGE TO DEVELOPMENT AGREEMENT

CITY OF LAKE GENEVA

By: Alan Kupsik

Alan Kupsik, Mayor

By: Sabrina Waswo

Sabrina Waswo, City Clerk

State of Wisconsin)
) SS.
Walworth County)

This instrument was acknowledged before me on the 9th day of June 2016 ~~2014~~. by Alan Kupsik.

[Seal]

Lorraine Mii

Notary Public, State of Wisconsin
My commission expires on 10/30/17

State of Wisconsin)
) SS.
Walworth County)

This instrument was acknowledged before me on the 9th day of June 2016 ~~2014~~ by ~~Phyllis Groom.~~ Sabrina Waswo

[Seal]

Lorraine Mii

Notary Public, State of Wisconsin
My commission expires on 10/30/17

DEVELOPER SIGNATURE PAGE TO DEVELOPMENT AGREEMENT

LAKE GENEVA DEVELOPMENT CORPORATION

By: Richard W. Torhorst, Secretary

State of Wisconsin)
) ss.
Walworth County)

This instrument was acknowledged before me on the 29th day of April 2016, by Richard W. Torhorst

[Seal]

MICHELLE F. SCHMETTER
NOTARY PUBLIC
STATE OF WISCONSIN

Michelle F. Schmetter
Notary Public, State of Wisconsin
My commission expires on 10-11-2019

This instrument was drafted by Attorney Daniel S. Draper of Lake Geneva, Wisconsin

DEVELOPMENT AGREEMENT

THIS DEVELOPMENT AGREEMENT.(this "Agreement") is made and entered into as of this 16 day of December, 2015, by and between the City of Lake Geneva, a Wisconsin municipal corporation (the "City"), and Lake Geneva Economic Development Corporation (the Developer").

RECITALS

WHEREAS, Effective September 11, 1995 the City created City of Lake Geneva Tax Increment District No. 4 (the "District") pursuant to Section 66.1105, Wis. Stat. (the "Tax Increment Law");

WHEREAS, the City desires to facilitate the development of property within the District to eliminate blight, expand the tax base, and create jobs;

WHEREAS, to facilitate the Project contemplated by this Agreement, the City wishes to provide a grant for demolition of the property subject to this Agreement;

WHEREAS, the City and the Developer intend to enter into this Development Agreement to ensure that the grant is used to fulfill the purposes of the Lake Geneva Tax Increment No. 4 and satisfy the requirements of the Tax Increment Law;

WHEREAS, the Developer proposes to purchase the property at 323 Broad Street, Lake Geneva and then demolish said premises for future development;

WHEREAS, all of the components of the Project are located within the District;

WHEREAS, the City finds and determines that unless the City provides the tax increment payments described in this Agreement the Developer will not undertake the Project and the City will not accomplish the objectives of the Project Plan for the District;

WHEREAS, in order to induce the Developer to undertake and complete the Project in the manner and timeframe described herein and to make the Project financially feasible and implement the Project Plan for the District, the City finds it appropriate to provide tax increment incentive payments to the Project as described in this Agreement subject to the reservations contained herein;

WHERAS, the City finds that the development of the Project and the fulfillment of the terms and conditions of this Agreement are in the vital best interests of the City and its residents by eliminating blight, expanding the tax base and creating commercial opportunities, all consistent with the purpose of a TIF district under the Tax Increment Law;

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained in this Agreement, and for other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the City and The Developer agree as follows:

ARTICLE I
PROPERTY DESCRIPTION

The property subject to this Agreement is located within the District at 323 Broad Street in the City of Lake Geneva, and is more accurately described in Exhibit A, which is attached to this Agreement and incorporated by reference (the "Property").

ARTICLE II
PROJECT DESCRIPTION

Currently there are no concrete plans for redevelopment of the property, however the developer proposes to redevelop the property within the time frames set forth in this Development Agreement. The project contemplated by this Agreement shall be done in accordance with the City's Comprehensive Plan and consistent with City of Lake Geneva Zoning. The future development shall hereinafter be referred to as (the "Project").

ARTICLE III
OBLIGATIONS OF THE DEVELOPER

3.1. Execution of Purchase and Sale Agreement. Developer has entered into a Purchase and Sale Agreement a copy of which attached to this Agreement as Exhibit C and incorporated by reference. Said Purchase and Sale Agreement in contingent upon Developer receiving a grant from the City for the demolition and restoration of the existing improvements on the property.

3.2. Development of the Property. Subject to the terms of this Agreement, the Developer shall construct or cause to be constructed the Project on the Property within five (5) years from the date of this agreement..

3.3. Minimum Project Costs. The Developer shall incur costs in constructing the Project of not less than $500,000.00.

3.4. Project Deadline. The Developer shall complete construction of the Project on or before January 1, 2021. For the purposes of this Agreement, construction shall be complete on the date a Certificate of Occupancy for the Project is issued by the state of Wisconsin Department of Safety and Professional Services. In the event weather conditions prevent the completing of Project exterior improvements and/or landscaping by the date prescribed above, construction shall be deemed complete on the date a temporary Certificate of Occupancy for the Project is issued by the state of Wisconsin Department of Safety and Professional Services, provided that such exterior and/or landscaping improvements shall be completed no later than six (6) months following the issuance of the temporary Certificate.

3.5. Cost Reimbursements. The Developer shall submit monthly written Request for Payment forms and related attachments to the City for any cost for which the Developer wishes to be reimbursed as provided in Article VII of this Agreement.

3.6. Demolition of Building at 323 Broad Street.

The Developer shall demolish, remove the existing building, remove the foundations of the existing building, fill, grade, and seed the property located at 323 Broad Street in the City of lake Geneva, Wisconsin on or before June 1, 2016 at an estimated cost of $150,000.

3.7. Property Taxes. The Developer if not exempt from doing so, shall pay all property taxes on the Property in full each year when due and payable.

3.8. Compliance with Law. The Developer shall maintain the Property and all operations thereon in full compliance with all local, state and federal laws and regulations.

3.9. Record Keeping. The Developer shall maintain copies of all regulatory, contract, cost and reimbursement records related to the Project for seven years following the completion of the Project and shall make all such records available for inspection by the City and its duly authorized agents and contractors within two business days of the City's providing written notice to the Developer as provided in Article X of this Agreement.

ARTICLE IV
OBLIGATIONS OF THE CITY

4.1. Payment of Grant. Subject to the terms of this Agreement, in order to induce the Developer to undertake and complete the Project, the City shall provide a cash grant to the Developer, or its assigns, in an amount not to exceed $150,000 (the "Grant"), which shall be applied to demolition of the premises currently on the Property, and removal of the foundations, filling, regarding, and reseeding of the property after demolition.

4.2. Cooperation with Developer. The City shall cooperate with the Developer throughout the construction of the Project and shall promptly review and/or process all submissions and applications in accordance with all applicable City ordinances.

ARTICLE V
REPRESENTATIONS AND WARRANTIES OF THE DEVELOPER

5.1. Legal Authority. The Developer represents and warrants to the City that it has approved this Agreement and that it authorized the appropriate officers in accordance with applicable law to negotiate and execute this Agreement on the Developer's behalf.

5.2. Necessity of Grant. The Developer represents and warrants to the City that but for the Grant to be provided by the City under this Agreement, the Developer would not proceed with the purchase of the property and demolition of the existing improvements thereon for future redevelopment of the Property.

ARTICLE VI
REPRESENTATIONS AND WARRANTIES OF THE CITY

6.1. Legal Authority. The City represents and warrants to the Developer that it has the authority to enter into this Agreement and to perform all the obligations under this Agreement.

6.2. City Council Approval. The City represents and warrants to the Developer that on December 14, 2015, the City Council approved this Agreement and authorized its execution by the proper City officers on the City's behalf.

ARTICLE VII
GRANT PAYMENT PROCESS

7.1. Construction Costs. For the purposes of this Agreement, all demolition costs of the current premises on the Property including all removal of hazardous material and grading and seeding of the property after demolition shall be considered eligible for reimbursement under this Article.

7.2. Request for Payment Forms.

(a) Developer shall be entitled to reimbursement for any demolition done on the property after demolition has commenced.

(b) Request for Payment forms and attachments shall be delivered in person to the City Clerk during the City's regularly scheduled business hours or by any of the other delivery methods described in Article X of this Agreement.

(c) If the City Clerk receives a completed Request for Payment form and attachments on or before the 20th day of a month, or the next business day following the 20th, the Clerk shall do all things necessary to schedule the Request for Payment for action by the City Council at the first regularly scheduled City Council meeting for the following month.

(d) Requests for Payment forms received by the City Clerk after the 20th of a month shall be scheduled for action by the City Council at the first regularly scheduled City Council meeting two months hence.

7.3. **Approval of Request.** Within seven (7) days of the City Council's approval of the Request for Payment, the City shall issue a check to the Developer for the approved amount.

7.4. Denial of Request. If the City Council denies all or a portion of the Request for Payment, the City Council shall indicate the grounds for so doing and indicate what, if any, additional actions the Developer must take to gain City Council approval of the request. The City Council may deny all or a portion of a Request for Payment based on either of the following grounds:

(a) All or a portion of the amount requested is not evidenced by a written receipt or invoice.

(b) The City Council reasonably believes that all or a portion of the amount

requested is not attributable to demolition of the premises on the Property or restoration after demolition.

7.5. Lien on the Property. Concurrent with payment of the retainage, the Developer shall execute a lien or mortgage document in favor of the City in the amount of the final amount of the Grant, which shall be recorded and act as security to insure performance of the obligations of the Developer under Section 3.2 and 3.3 of this Agreement. Upon the fulfillment of the obligations of the Developer under Section 3.2 and 3.3 of this Agreement, the City shall execute and record a document releasing the lien or mortgage on the Property.

7.6. Termination of Payments. The obligation of the City to make payments under this Agreement shall terminate once the aggregate total of all payments made to the Developer equals the maximum amount of the Grant specified in Article IV of this Agreement.

ARTICLE VIII
ASSIGNMENT BY DEVELOPER

8.1. Permitted Assigns. The Developer may:

(a) Assign its rights and obligations under this Agreement to an entity that holds title to the Property and that is controlled by the Developer or by one or more of the principals of the Developer.

(b) Assign or collaterally assign the right to receive payments to any third party with written consent by the City Council, which written consent shall not be unreasonably withheld.

(c) Collaterally assign its rights hereunder to a first mortgage lender for the Project, if any.

8.2. Cooperation by the City. The City will cooperate with the execution of any assignment documents consistent with the provisions of this Article.

ARTICLE IX
NO PARTNERSHIP OR VENTURE

The Developer and its contractors or subcontractors or it's assignees shall be solely responsible for the completion of the Project. Nothing contained in this Agreement shall create or affect any partnership, venture or relationship between the City and Developer or any contractor or subcontractor employed by Developer in the construction of the Project.

The intentions, affirmations, authorizations and agreements between the parties as expressed herein are approved solely by and between the parties and no other; and provided further, however, that neither and none of such intentions, affirmations, authorizations or agreements may be relied upon by any person or entity, to such entity or person's detriment, or for any reason whatsoever, whether third person or otherwise. Any such reliance or purported reliance as a third party beneficiary to this Agreement or predicated upon any other relationship to any of the parties and each of them, whether real or alleged, is specifically disclaimed by the parties.

ARTICLE X WRITTEN

NOTICES

10.1. Method of Delivery. Any notice required or permitted under this Agreement shall be in writing, signed by the party giving the notice, and shall be deemed given when:

(a) Hand delivered to the party to whom the notice is addressed;

(b) Mailed by certified mail, return receipt requested, United States mail, postage prepaid;

(c) Delivered by overnight courier delivery service (e.g., Federal Express, UPS, etc.), and addressed to the party at the address shown below; or

(d) Delivered by email to the email address indicated, provided confirmation of receipt of any sent email is received.

10.2. Addresses. Notice shall be address to the respective parties as follows:

(a) **FOR THE CITY:**

City of Lake Geneva
City Hall
636 Geneva Street
Lake Geneva, WI 53147
Attention: Sabrina Waswo, City Clerk
Email: CityClerk@cityoflakegeneva.com

With a copy to:

Daniel S. Draper,
City Attorney
636 Geneva Street
Lake Geneva, WI 53147

(b) **FOR THE DEVELOPER:**

Lake Geneva Economic Development Corporation
500 Commercial Court
Lake Geneva, WI 53147

With a copy to:
Attorney Richard W. Torhorst
500 Commercial Court, Suite 300
Lake Geneva, WI 53147

ARTICLE XI
DEFAULT, TERMINATION AND INDEMNITY

11.1. Events of Default. Any one or more of the following events constitutes an event of default ("Event of Default"):

(a) A party fails to perform any material obligation owing by such party under this Agreement within ten (10) days after receipt of written notice thereof from the party to whom such obligation is owing; or

(b) Any foreclosure action is filed against the Property, any petition is filed by or against a party to declare a party bankrupt or a debtor under any insolvency law or to delay, reduce or modify a party's debts or obligations , or a party is declared insolvent according to law, or any assignment of a party's property is made for the benefit of creditors, or a trustee or receiver is appointed for a party or its property provided, however , that none of the foregoing shall constitute an Event of Default if the party reasonably contests the action by appropriate proceedings.

11.2. Default by the Developer. Except as limited by this paragraph, if the Developer fails to fully perform its obligation under Section 3.2 and 3.3, said failure shall be deemed a default. .

11.3. Default in Obligation to Demolish 323 Broad Street. If the Developer fails to fully perform any of its obligations under Section 3.6 of this Agreement, then the City or the City's agents shall have the right to enter onto the Property to perform those obligations. The Developer shall reimburse the City for any cost incurred by the City in performing said obligations. If the Developer reimburses the City, then the City shall release any lien or mortgage against the Property as provided for under Section 7.6 of this Agreement. If the Developer fails to reimburse the City, then the City may seek to foreclose on the lien or mortgage or exercise any other remedy available at law or in equity.

Right to Cure. Either party shall have the right to cure an Event of Default within ten (10) days of its occurrence (or, if the act necessary to cure such Event of Default does not involve the payment of money and cannot reasonably be cured within such ten day period, if the defaulting party fails to commence such act within the ten day period and thereafter promptly, effectively and continuously proceed with such act, subject to the Force Majeure provisions of Article XII).

11.5. Remedies. Upon the failure of a party to cure an Event of Default, the party to whom such obligation is owing may at its sole option exercise any and all remedies available at law or in equity first to compel specific performance by the defaulting party of its obligations hereunder, or if appropriate , to recover damages incurred by the party seeking to pursue its remedies hereunder including, without limitation, all costs, taxes, filing fees, arbitration fees, witness expense and reasonable attorneys' fees and disbursements. Notwithstanding the foregoing, no party may initiate any action or proceeding to terminate this Agreement or its obligations hereunder, except as provided in Section 11.7 below. The termination of this Agreement shall not preclude either party from exercising its remedies under this Agreement to recover damages incurred by such party as a result of such termination.

11.6. Waiver. No failure or delay by a party to insist on specific performance of any term of this Agreement or to exercise any right, power , or remedy upon a breach of this Agreement shall constitute a waiver of such term or such breach .

11.7. Termination. This Agreement may be terminated only upon the occurrence of one or more of the following events:

(a) The parties mutually agree in writing to such termination, in whole or in part;

(b) Either party is relieved of or enjoined from performing its obligations, in whole or in part, by a judicial determination by any court of competent jurisdiction , and all appeals there from shall have been adjudicated or terminated;

(c) An Event of Default shall have occurred and the non-defaulting party to this Agreement agrees to such termination;

11.8. Cumulative and Concurrent Powers. Each right, power and remedy of a party provided for under this Agreement shall be cumulative and concurrent and shall be in addition to every other right, power or remedy provided for under this Agreement. The exercise or beginning of the exercise by a party of any one or more of the rights, powers or remedies provided for under this Agreement shall not preclude the concurrent or later exercise by a party of any or all such other rights, powers or remedies

11.9. Indemnity. Developer hereby agrees to and shall at all times indemnify and hold harmless the City of Lake Geneva (the "Indemnitee") against all: (i) claims, demands, liabilities, actions and prosecutions which may be asserted, made or brought against the Indemnitee, or any and; (ii) losses, costs, damages and expenses, including reasonable attorney expenses and disbursements , which may be suffered, incurred or sustained by the Indemnitee, to the extent caused or contributed to by any breach of this Agreement by such Developer or any lien filed by any contractor or agent undertaking work or supplying services or materials for the Project or Infrastructure; provided in no event shall Developer be liable to the Indemnitee for any consequential or incidental damages, damages resulting from loss of profits or income, loss of use or property or other indirect damages.

ARTICLE XII
TIME AND FORCE MAJEURE

Time is of the essence of this Agreement; provided, however, a party shall not be deemed in material breach of this Agreement with respect to any obligations of this Agreement on such party's part to be performed if such party fails to timely perform the same and such failure is due in whole or in part to any strike, lock-out, labor trouble (whether legal or illegal), civil disorder, inability to procure materials , wet soil conditions, failure or interruptions of power, restrictive governmental laws and regulations, condemnations, riots, insurrections, war, fuel shortages, accidents , casualties, floods, earthquakes, fires, acts of God, epidemics , quarantine restrictions, freight embargos, acts caused directly or indirectly by the other party (or the party's agents, employees, or invitees), or similar causes beyond the reasonable control of such party ("Force Majeure"). If one of the foregoing events shall occur or any party shall claim that such an event shall have occurred, the other party shall investigate same and consult with the other and the party making such claim regarding the same and the party to whom such claim is made shall grant any extension for the performance of the unsatisfied obligation equal to the period of delay, which period shall commence to run from the time of the commencement of the Force Majeure; provided, however, that failure of performance was reasonably caused by such Force Majeure.

ARTICLE XIII
GENERAL
PROVISIONS

13.1. Defined Terms. All terms that are capitalized but not defined in this Agreement and that are defined under the Tax Increment Law shall have the definitions assigned to such terms by the Tax Increment Law.

13.2. Entire Agreement. This Agreement, including any document expressly incorporated by reference into this Agreement, states the final and exclusive agreement between the parties. Any and all prior negotiations and agreements are merged into and superseded by this Agreement.

13.3. Binding Effect. This Agreement binds and benefits the parties and their respective heirs, legal representatives, successors, and permitted assigns.

13.4. Modification. This Agreement may be amended or modified only by a written agreement duly executed by all parties hereto.

13.5. Non-Discrimination. The Developer agrees that neither the Property nor any portion thereof, shall be sold to, leased or used by any person or entity in a manner to permit discrimination or restriction on the basis of race, creed, ethnic origin, religion, or identity, color, gender, marital status, age, handicap, or national origin, and that the development of and construction and operations of the Project shall be in compliance with all applicable laws, ordinances and regulations relating to discrimination on any of the foregoing grounds.

13.6. Counterparts. This Agreement may be executed in one or more counterparts, each of which is an original, and all of which constitute only one agreement between the parties.

13.7. **Governing Law.** This Agreement shall be governed by the laws of the State of Wisconsin, and the sole and exclusive venue for any disputes arising out of this Agreement shall be any state court located within Walworth County, Wisconsin, or United States federal court located within the appropriate venue. A waiver of any part of this Agreement shall be limited to that specific event and shall not be a waiver of the entire Agreement.

13.8. Severability. If any provision of this Agreement is held to be illegal, invalid or unenforceable, then that provision is severed from this Agreement and the other provisions remain in effect.

13.9. Execution of Supporting Documents. From time to time hereafter and without further consideration, the parties shall execute and deliver, or cause to be executed and delivered, such recordable memoranda, further instruments, and agreements, and shall take such other actions, as either party may reasonably request in order to more effectively memorialize, confirm, and effectuate the intentions, undertakings, and obligations contemplated by this Agreement.

13.10. Headings and Titles. This Agreement is to be construed as a whole, without reference to any heading or title, which are inserted merely for the convenience of the parties.

13.11. Recording. The parties agree that this Agreement may be recorded to provide

notice to third parties of the ownership requirements contained in this Agreement.

13.12. Ambiguities. Each party has participated fully in the review and revision of this Agreement. Any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply interpreting this Agreement. The language in this Agreement shall be interpreted as to its fair meaning and not strictly for or against any party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized officers as of the date set forth above.

[SIGNATURE PAGES FOLLOW]

CITY SIGNATURE PAGE TO DEVELOPMENT AGREEMENT

CITY OF LAKE GENEVA

By: _____
Jim Connors, Mayor

By: Sabrina Waswo
Sabrina Waswo, City Clerk

State of Wisconsin)
) ss.
Walworth County)

This instrument was acknowledged before me on the 14th day of December 2015, by Jim Connors.

[Seal]

_____
Notary Public, State of Wisconsin
My commission ~~expires on~~ is permanent

State of Wisconsin)
) ss.
Walworth County)

This instrument was acknowledged before me on the 14th day of December, 2015 by Sabrina Waswo

[Seal]

_____
Notary Public, State of Wisconsin
My commission expires ~~on~~ is permanent

DEVELOPER SIGNATURE PAGE TO DEVELOPMENT AGREEMENT

LAKE GENEVA ECONOMIC
DEVELOPMENT CORPORATION

By: Dewayne Egly VP

State of Wisconsin)
) ss.
Walworth County)

This instrument was acknowledged before me on the 16th day of December 2015, By Dewayne Egly, its Vice President

[Seal]

Notary Public, State of Wisconsin
My commission ~~expires on~~ is permanent

This instrument was drafted by Attorney Daniel S. Draper of Lake Geneva, Wisconsin.

LEGAL DESCRIPTION

The South 106 feet of Lot 6, Block 16 of the Plat of Geneva, now City of Lake Geneva, and being sometimes known as the Original Plat of the Village of Geneva, Walworth County, Wisconsin.

Together with the West 8 feet of the South 106 feet of Lot 5, Block 16 of the Plat of Geneva, now City of Lake Geneva, and being sometimes known as the Original Plat of the Village of Geneva, Walworth County, Wisconsin.

Tax Key No: ZOP 00155
Address: 323 Broad Street

EXHIBIT A

Lake Geneva Area Realty, Inc
WISCONSIN REALTORS® ASSOCIATION
4801 Forest Run Road
Madison, Wisconsin 53704

WB-15 COMMERCIAL OFFER TO PURCHASE

LICENSEE DRAFTING THIS OFFER ON August 19, 2015 [DATE] IS (~~AGENT OF BUYER~~)
(AGENT OF SELLER/LISTING BROKER) (~~AGENT OF BUYER AND SELLER~~) STRIKE THOSE NOT APPLICABLE

GENERAL PROVISIONS The Buyer, Lake Geneva Economic Development Corporation, offers to purchase the Property known as (Street Address) 323 Broad St. in the City of Lake Geneva, County of Walworth, Wisconsin (Insert additional description, if any, at lines 109-115 or 277-286 or attach as an addendum per line 479), on the following terms:

* PURCHASE PRICE: Two Hundred Fifteen Thousand

* EARNEST MONEY of $ 0 Dollars ($ 215,000.00) accompanies this Offer and earnest money of $ 10,000.00 will be mailed, or commercially or personally delivered within 3 days of acceptance to listing broker or

* THE BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise provided below.

* INCLUDED IN PURCHASE PRICE: Seller is including in the purchase price the Property, all Fixtures on the Property on the date of this Offer not excluded at lines 20-22, and the following additional items: Contents of Building

All personal property included in purchase price will be transferred by bill of sale or N/A

* NOT INCLUDED IN PURCHASE PRICE: N/A

CAUTION: Identify trade fixtures owned by tenant, if applicable, and Fixtures that are on the Property (see lines 303-310) to be excluded by Seller or which are rented and will continue to be owned by the lessor.

NOTE: The terms of this Offer, not the listing contract or marketing materials, determine what items are included/excluded.

ACCEPTANCE Acceptance occurs when all Buyers and Sellers have signed one copy of the Offer, or separate but identical copies of the Offer.

CAUTION: Deadlines in the Offer are commonly calculated from acceptance. Consider whether short term deadlines running from acceptance provide adequate time for both binding acceptance and performance.

BINDING ACCEPTANCE This Offer is binding upon both Parties only if a copy of the accepted Offer is delivered to Buyer on or before August 21, 2015. Seller may keep the Property on the market and accept secondary offers after binding acceptance of this Offer.

CAUTION: This Offer may be withdrawn prior to delivery of the accepted Offer.

OPTIONAL PROVISIONS TERMS OF THIS OFFER THAT ARE PRECEDED BY AN OPEN BOX (☐) ARE PART OF THIS OFFER ONLY IF THE BOX IS MARKED SUCH AS WITH AN "X." THEY ARE NOT PART OF THIS OFFER IF MARKED "N/A" OR ARE LEFT BLANK.

DELIVERY OF DOCUMENTS AND WRITTEN NOTICES Unless otherwise stated in this Offer, delivery of documents and written notices to a Party shall be effective only when accomplished by one of the methods specified at lines 37-54.

(1) Personal Delivery: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at line 38 or 39.
Seller's recipient for delivery (optional): Sal Dinicali Sr. - Lake Geneva Area Realty, Inc.
Buyer's recipient for delivery (optional): Richard Torhorst

[X] (2) Fax: fax transmission of the document or written notice to the following telephone number.
Seller: (262) 249-3001 Buyer: (262) 248-2595

[X] (3) Commercial Delivery: depositing the document or written notice fees prepaid or charged to an account with a commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery if named at line 38 or 39, for delivery to the Party's delivery address at line 47 or 48.

[X] (4) U.S. Mail: depositing the document or written notice postage prepaid in the U.S. Mail, addressed either to the Party, or to the Party's recipient for delivery if named at line 38 or 39, for delivery to the Party's delivery address at line 47 or 48.
Delivery address for Seller: 101 Broad St, Suite C3, Lake Geneva, WI 53147
Delivery address for Buyer: PO Box 1300, 500 Commercial Ct #300, Lake Geneva, WI 53147

[X] (5) E-Mail: electronically transmitting the document or written notice to the Party's e-mail address, if given below at line 53 or 54. If this is a consumer transaction where the property being purchased or the sale proceeds are used primarily for personal, family or household purposes, each consumer providing an e-mail address below has first consented electronically to the use of electronic documents, e-mail delivery and electronic signatures in the transaction, as required by federal law.
E-Mail address for Seller (optional): Team@LakeGenevaAreaRealty.com
E-Mail address for Buyer (optional): torhorstlaw@genevaonline.com

PERSONAL DELIVERY/ACTUAL RECEIPT Personal delivery to, or Actual Receipt by, any named Buyer or Seller constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.

EXHIBIT B

PROPERTY CONDITION REPRESENTATIONS Seller represents to Buyer that as of the date of acceptance Seller has no notice or knowledge of Conditions Affecting the Property or Transaction (lines 181-215) other than those identified in Seller's disclosure report dated June 25, 2015 and Real Estate Condition Report, if applicable, dated _____, which was/were received by Buyer prior to Buyer signing this Offer and which is/are made a part of this offer by reference COMPLETE DATES OR STRIKE AS APPLICABLE and _____ INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE OR CONDITION REPORT(S).

CAUTION: If the Property includes 1-4 dwelling units, a Real Estate Condition Report containing the disclosures provided in Wis. Stat. § 709.03 may be required. Excluded from this requirement are sales of property that has never been inhabited, sales exempt from the real estate transfer fee, and sales by certain court-appointed fiduciaries, (for example, personal representatives who have never occupied the Property). Buyer may have rescission rights per Wis. Stat. § 709.05.

CLOSING This transaction is to be closed no later than December 19, 2015 at the place selected by Seller, unless otherwise agreed by the Parties in writing.

CLOSING PRORATIONS The following items, if applicable, shall be prorated at closing, based upon date of closing values: real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners association assessments, fuel and _____

CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.

Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.

Real estate taxes shall be prorated at closing based on (CHECK BOX FOR APPLICABLE PRORATION FORMULA):

[X] The net general real estate taxes for the preceding year, or the current year if available (Net general real estate taxes are defined as general property taxes after state tax credits and lottery credits are deducted) (NOTE: THIS CHOICE APPLIES IF NO BOX IS CHECKED)

[ ] Current assessment times current mill rate (current means as of the date of closing)

[ ] Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior year, or current year if known, multiplied by current mill rate (current means as of the date of closing)

[ ] _____

CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be substantially different than the amount used for proration especially in transactions involving new construction, extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local assessor regarding possible tax changes.

[ ] Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5 days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree that is a post-closing obligation and is the responsibility of the Parties to complete, not the responsibility of the real estate brokers in this transaction.

OCCUPANCY Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in this Offer at lines 109-115 or 277-286 or in an addendum attached per line 479. At time of Buyer's occupancy, Property shall be in broom swept condition and free of all debris and personal property except for personal property belonging to current tenants, or that sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

LEASED PROPERTY If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the (written) (oral) STRIKE ONE lease(s), if any, are _____. Insert additional terms, if any, at lines 109-115 or 277-286 or attach as an addendum per line 479.

[ ] ESTOPPEL LETTERS: Seller shall deliver to Buyer no later than _____ days before closing, estoppel letters dated within _____ days before closing, from each non-residential tenant, confirming the lease term, rent installment amounts, amount of security deposit, and disclosing any defaults, claims or litigation with regard to the lease or tenancy.

RENTAL WEATHERIZATION This transaction (is) ~~(is not)~~ STRIKE ONE exempt from Wisconsin Rental Weatherization Standards (Wis. Admin. Code Ch. SPS 367). If not exempt, (Buyer) (Seller) STRIKE ONE ("Buyer" if neither is stricken) shall be responsible for compliance, including all costs, with Wisconsin Rental Weatherization Standards. If Seller is responsible for compliance, Seller shall provide a Certificate of Compliance at closing.

TIME IS OF THE ESSENCE "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3) occupancy; (4) date of closing; (5) contingency Deadlines STRIKE AS APPLICABLE and all other dates and Deadlines in this Offer except: _____. If "Time is of the Essence" applies to a date or Deadline, failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

ADDITIONAL PROVISIONS/CONTINGENCIES 1. Buyer accepts property in "As-Is" condition.
2. This offer is contingent upon a grant from the city of Lake Geneva TIF to raze the building.*
Upon approval, closing will take place within 10 days.
3. The Buyer and City of Lake Geneva to have access to premises for purpose of obtaining bids for the razing, removal, site restoration and improvements.

* and improve site to meet City requirements
part

N/A PROPOSED USE CONTINGENCIES: Buyer is purchasing the Property for the purpose of: _____

_____

_____ [insert proposed use and type and size of building, if applicable; e.g. restaurant/tavern with capacity of 350 and 3 second floor dwelling units]. The optional provisions checked on lines 123-139 shall be deemed satisfied unless Buyer delivers to Seller by the deadline(s) set forth on lines 123-139 written notice specifying those items which cannot be satisfied and written evidence substantiating why each specific item included in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice, this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingencies checked at lines 123-139.

☐ EASEMENTS AND RESTRICTIONS: This Offer is contingent upon Buyer obtaining, within _____ days of acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, copies of all public and private easements, covenants and restrictions affecting the Property and a written determination by a qualified independent third party that none of these prohibit or significantly delay or increase the costs of the proposed use or development identified at lines 116 to 118.

☐ APPROVALS: This Offer is contingent upon Buyer obtaining, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, all applicable governmental permits, approvals and licenses, as necessary and appropriate, or the final discretionary action by the granting authority prior to the issuance of such permits, approvals and licenses, for the following items related to Buyer's proposed use: _____

_____ or delivering written notice to Seller if the item(s) cannot be obtained or can only be obtained subject to conditions which significantly increase the cost of Buyer's proposed use, all within _____ days of acceptance of this Offer.

☐ ACCESS TO PROPERTY: This Offer is contingent upon Buyer obtaining, within _____ days of acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, written verification that there is legal vehicular access to the Property from public roads

☐ LAND USE APPROVAL: This Offer is contingent upon Buyer obtaining, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, a ☐ rezoning; ☐ conditional use permit; ☐ license; ☐ variance; ☐ building permit; ☐ occupancy permit; ☐ other _____ CHECK ALL THAT APPLY, for the Property for its proposed use described at lines 116-118 or delivering written notice to Seller if the item(s) cannot be obtained or can only be obtained subject to conditions which significantly increase the cost of Buyer's proposed use, all within _____ days of acceptance.

N/A MAP OF THE PROPERTY: This Offer is contingent upon (Buyer obtaining) (Seller providing) STRIKE ONE ("Seller providing" if neither is stricken) a _____ survey (ALTA/ACSM Land Title Survey if survey type is not specified) dated subsequent to the date of acceptance of this Offer and prepared by a registered land surveyor, within _____ days of acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Seller's" if neither is stricken) expense. The map shall show minimum of _____ acres, maximum of _____ acres, the legal description of the Property, the Property's boundaries and dimensions, visible encroachments upon the Property, the location of improvements, if any, and: _____

_____. STRIKE AND COMPLETE AS APPLICABLE Additional map features which may be added include, but are not limited to: staking of all corners of the Property; identifying dedicated and apparent streets; lot dimensions; total acreage or square footage; utility installations; easements or rights-of-way. Such survey shall be in satisfactory form and accompanied by any required surveyor's certificate sufficient to enable Buyer to obtain removal of the standard survey exception on the title policy.

CAUTION: Consider the cost and the need for map features before selecting them. Also consider the time required to obtain the map when setting the deadline.

This contingency shall be deemed satisfied unless Buyer, within five (5) days of the earlier of: (1) Buyer's receipt of the map; or (2) the deadline for delivery of said map, delivers to Seller a copy of the map and a written notice which identifies: (1) a significant encroachment; (2) information materially inconsistent with prior representations; (3) failure to meet requirements stated within this contingency; or (4) the existence of conditions that would prohibit the Buyer's intended use of the Property described at lines 116-118. Upon delivery of Buyer's notice, this Offer shall be null and void.

N/A DOCUMENT REVIEW CONTINGENCY: This Offer is contingent upon Seller delivering the following documents to Buyer within _____ days of acceptance: CHECK THOSE THAT APPLY; STRIKE AS APPROPRIATE

☐ Documents evidencing that the sale of the Property has been properly authorized, if Seller is a business entity.

☐ A complete inventory of all furniture, fixtures, equipment and other personal property included in this transaction which is consistent with representations made prior to and in this Offer.

☐ Uniform Commercial Code lien search as to the personal property included in the purchase price, showing the Property to be free and clear of all liens, other than liens to be released prior to or at closing.

☐ Rent roll.

☐ Other _____

_____.

Additional items which may be added include, but are not limited to: building, construction or component warranties, previous environmental site assessments, surveys, title commitments and policies, maintenance agreements, other contracts relating to the Property, existing permits and licenses, recent financial operating statements, current and future rental agreements, notices of termination and non-renewal, and assessment notices.

All documents Seller delivers to Buyer shall be true, accurate, current and complete. Buyer shall keep all such documents confidential and disclose them to third parties only to the extent necessary to implement other provisions of this Offer. Buyer shall return all documents (originals and any reproductions) to Seller if this Offer is terminated.

■ CONTINGENCY SATISFACTION: This contingency shall be deemed satisfied unless Buyer, within _____ days of the earlier of receipt of the final document to be delivered or the deadline for delivery of the documents, delivers to Seller a written notice indicating that this

contingency has not been satisfied. Such notice shall identify which document(s) have not been timely delivered or do not meet the standard set forth for the document(s). Upon delivery of such notice, this Offer shall be null and void.

DEFINITIONS

■ ACTUAL RECEIPT: "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document or written notice physically in the Party's possession, regardless of the method of delivery.

■ CONDITIONS AFFECTING THE PROPERTY OR TRANSACTION: "Conditions Affecting the Property or Transaction" are defined to include:

a. Defects in structural components, e.g. roof, foundation, basement or other walls.

b. Defects in mechanical systems, e.g. HVAC, electrical, plumbing, septic, well, fire safety, security or lighting.

c. Underground or aboveground storage tanks presently or previously on the Property for storage of flammable or combustible liquids, including but not limited to gasoline and heating oil.

d. Defect or contamination caused by unsafe concentrations of, or unsafe conditions relating to, lead paint, asbestos, radon, radium in water supplies, mold, pesticides or other potentially hazardous or toxic substances on the premises.

e. Production of or spillage of methamphetamine (meth) or other hazardous or toxic substances on the Property.

f. Zoning or building code violations, any land division involving the Property for which required state or local permits had not been obtained, nonconforming structures or uses, conservation easements, rights-of-way.

g. Special purpose district, such as a drainage district, lake district, sanitary district or sewer district, that has the authority to impose assessments against the real property located within the district.

h. Proposed, planned or commenced public improvements which may result in special assessments or otherwise materially affect the Property or the present use of the Property.

i. Federal, state or local regulations requiring repairs, alterations or corrections of an existing condition.

j. Flooding, standing water, drainage problems or other water problems on or affecting the Property.

k. Material damage from fire, wind, floods, earthquake, expansive soils, erosion or landslides.

l. Near airports, freeways, railroads or landfills, or significant odor, noise, water intrusion or other irritants emanating from neighboring property.

m. Portion of the Property in a floodplain, wetland or shoreland zoning area under local, state or federal regulations.

n. Property is subject to a mitigation plan required under administrative rules of the Department of Natural Resources related to county shoreland zoning ordinances, which obligates the owner of the Property to establish or maintain certain measures related to shoreland conditions and which is enforceable by the county.

o. Encroachments; easements, other than recorded utility easements; access restrictions; covenants, conditions and restrictions; shared fences, walls, wells, driveways, signage or other shared usages; or leased parking.

p. High voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the Property.

q. Structure on the Property designated as a historic building, any part of the Property located in a historic district, or burial sites or archeological artifacts on the Property.

r. All or part of the land has been assessed as agricultural land, the owner has been assessed a use-value conversion charge or the payment of a use-value conversion charge has been deferred.

s. All or part of the Property is subject to, enrolled in or in violation of a certified farmland preservation zoning district or a farmland preservation agreement, or a Forest Crop, Managed Forest (see disclosure requirements in Wis. Stat. § 710.12), Conservation Reserve or comparable program.

t. A pier is attached to the Property that is not in compliance with state or local pier regulations.

u. Government investigation or private assessment/audit (of environmental matters) conducted.

v. Other Defects affecting the Property.

■ DEADLINES: "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by excluding the day the event occurred and by counting subsequent calendar days. The deadline expires at midnight on the last day. Deadlines expressed as a specific number of "business days" exclude Saturdays, Sundays, any legal public holiday under Wisconsin or Federal law, and other day designated by the President such that the postal service does not receive registered mail or make regular deliveries on that day. Deadlines expressed as a specific number of "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific event, such as closing, expire at midnight of that day.

■ DEFECT: "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

(Definitions Continued on page 6)

227 IF LINE 228 IS NOT MARKED OR IS MARKED N/A LINES 264-269 APPLY.

228 [N/A] FINANCING CONTINGENCY: This Offer is contingent upon Buyer being able to obtain a written _____
229 [INSERT LOAN PROGRAM OR SOURCE] first mortgage loan commitment as described below, within _____ days of acceptance of this
230 Offer. The financing selected shall be in an amount of not less than $ _____ for a term of not less than _____ years,
231 amortized over not less than _____ years. Initial monthly payments of principal and interest shall not exceed $ _____. Monthly
232 payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance premiums, and private mortgage insurance
233 premiums. The mortgage may not include a prepayment premium. Buyer agrees to pay discount points and/or loan origination fee in an amount
234 not to exceed _____ % of the loan. If the purchase price under this Offer is modified, the financed amount, unless otherwise provided, shall
235 be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments shall be adjusted as necessary to
236 maintain the term and amortization stated above.

237 CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 238 or 239.

238 ☐ FIXED RATE FINANCING: The annual rate of interest shall not exceed _____ %.

239 ☐ ADJUSTABLE RATE FINANCING: The initial annual interest rate shall not exceed _____ %. The initial interest rate shall be
240 fixed for _____ months, at which time the interest rate may be increased not more than _____ % per year. The maximum
241 interest rate during the mortgage term shall not exceed _____ %. Monthly payments of principal and interest may be adjusted to
242 reflect interest changes

243 If Buyer is using multiple loan sources or obtaining a construction loan or land contract financing, describe at lines 109-115 or 277-286
244 or in an addendum attached per line 479.

245 NOTE: If purchase is conditioned on buyer obtaining financing for operations or development consider adding a contingency for that
246 purpose.

247 ▪ BUYER'S LOAN COMMITMENT. Buyer agrees to pay all customary loan and closing costs, to promptly apply for a mortgage loan, and to
248 provide evidence of application promptly upon request of Seller. If Buyer qualifies for the loan described in this Offer or another loan acceptable to
249 Buyer, Buyer agrees to deliver to Seller a copy of the written loan commitment no later than the deadline at line 229. Buyer and Seller agree that
250 delivery of a copy of any written loan commitment to Seller (even if subject to conditions) shall satisfy Buyer's financing contingency if,
251 after review of the loan commitment, Buyer has directed, in writing, delivery of the loan commitment. Buyer's written direction shall
252 accompany the loan commitment. Delivery shall not satisfy this contingency if accompanied by a notice of unacceptability.

253 CAUTION: The delivered commitment may contain conditions Buyer must yet satisfy to obligate the lender to provide the loan. BUYER,
254 BUYER'S LENDER AND AGENTS OF BUYER OR SELLER SHALL NOT DELIVER A LOAN COMMITMENT TO SELLER OR SELLER'S
255 AGENT WITHOUT BUYER'S PRIOR WRITTEN APPROVAL OR UNLESS ACCOMPANIED BY A NOTICE OF UNACCEPTABILITY.

256 ▪ SELLER TERMINATION RIGHTS: If Buyer does not make timely delivery of said commitment; Seller may terminate this Offer if Seller delivers
257 a written notice of termination to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written loan commitment.

258 ▪ FINANCING UNAVAILABILITY: If financing is not available on the terms stated in this Offer (and Buyer has not already delivered an
259 acceptable loan commitment for other financing to Seller), Buyer shall promptly deliver written notice to Seller of same including copies of
260 lender(s)' rejection letter(s) or other evidence of unavailability. Unless a specific loan source is named in this Offer, Seller shall then have 10 days
261 to deliver to Buyer written notice of Seller's decision to finance this transaction on the same terms set forth in this Offer, and this Offer shall remain
262 in full force and effect, with the time for closing extended accordingly. If Seller's notice is not timely given, this Offer shall be null and void. Buyer
263 authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit worthiness for Seller financing.

264 ▪ IF THIS OFFER IS NOT CONTINGENT ON FINANCING: Within 7 days of acceptance, a financial institution or third party in control of Buyer's
265 funds shall provide Seller with reasonable written verification that Buyer has, at the time of verification, sufficient funds to close. If such written
266 verification is not provided, Seller has the right to terminate this Offer by delivering written notice to Buyer. Buyer may or may not obtain mortgage
267 financing but does not need the protection of a financing contingency. Seller agrees to allow Buyer's appraiser access to the Property for
268 purposes of an appraisal. Buyer understands and agrees that this Offer is not subject to the appraisal meeting any particular value, unless this
269 Offer is subject to an appraisal contingency, nor does the right of access for an appraisal constitute a financing contingency.

270 [N/A] APPRAISAL CONTINGENCY: This Offer is contingent upon the Buyer or Buyer's lender having the Property appraised at Buyer's expense
271 by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated subsequent to the date of this Offer indicating an
272 appraised value for the Property equal to or greater than the agreed upon purchase price. This contingency shall be deemed satisfied unless
273 Buyer, within _____ days of acceptance, delivers to Seller a copy of the appraisal report which indicates that the appraised value is not
274 equal to or greater than the agreed upon purchase price, accompanied by a written notice of termination.

275 CAUTION: An appraisal ordered by Buyer's lender may not be received until shortly before closing. Consider whether deadlines provide
276 adequate time for performance.

277 [ADDITIONAL PROVISIONS/CONTINGENCIES] _____
278 _____
279 _____
280 _____
281 _____
282 _____
283 _____
284 _____
285 _____
286 _____

DEFINITIONS CONTINUED FROM PAGE 4

■ ENVIRONMENTAL SITE ASSESSMENT: An "Environmental Site Assessment" (also known as a "Phase I Site Assessment") (see lines 379-395) may include, but is not limited to: (1) an inspection of the Property; (2) a review of the ownership and use history of the Property, including a search of title records showing private ownership of the Property for a period of 80 years prior to the visual inspection; (3) a review of historic and recent aerial photographs of the Property, if available; (4) a review of environmental licenses, permits or orders issued with respect to the Property (5) an evaluation of results of any environmental sampling and analysis that has been conducted on the Property; and (6) a review to determine if the Property is listed in any of the written compilations of sites or facilities considered to pose a threat to human health or the environment including the National Priorities List, the Department of Natural Resources' (DNR) Registry of Waste Disposal Sites, the DNR's Contaminated Lands Environmental Action Network and the DNR's Remediation and Redevelopment (RR) Sites Map including the Geographical Information System (GIS) Registry and related resources. Any Environmental Site Assessment performed under this Offer shall comply with generally recognized industry standards (e.g. current American Society of Testing and Materials "Standard Practice for Environmental Site Assesments").

CAUTION: Unless otherwise agreed an Environmental Site Assessment does not include subsurface testing of the soil or groundwater or other testing of the Property for environmental pollution. If further investigation is required, insert provisions for a Phase II Site Assessment (collection and analysis of samples), Phase III Environmental Site Assessment (evaluation of remediation alternatives) or other site evaluation at lines 109-115 or 277-286 or attach as an addendum per line 479.

■ FIXTURE: A "Fixture" is an item of property which is physically attached to or so closely associated with land or improvements so as to be treated as part of the real estate, including, without limitation, physically attached items not easily removable without damage to the premises items specifically adapted to the premises and items customarily treated as fixtures, including, but not limited to, all: garden bulbs; plants; shrubs and trees; screen and storm doors and windows; electric lighting fixtures; window shades; curtain and traverse rods; blinds and shutters; central heating and cooling units and attached equipment; water heaters and treatment systems; sump pumps; attached or fitted floor coverings; awnings, attached antennas; garage door openers and remote controls; installed security systems; central vacuum systems and accessories; in-ground sprinkler systems and component parts; built-in appliances; ceiling fans; fences; storage buildings on permanent foundations and decks/piers on permanent foundations. A Fixture does not include trade fixtures owned by tenants of the Property.

CAUTION: Exclude Fixtures not owned by Seller such as rented fixtures. See lines 20-22.

■ PROPERTY: Unless otherwise stated, "Property" means the real estate described at lines 4-7.

DISTRIBUTION OF INFORMATION Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession data to multiple listing service sold databases; and (iii) provide active listing, pending sale, closed sale and financing concession information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts, to appraisers researching comparable sales, market conditions and listings, upon inquiry.

EARNEST MONEY

■ HELD BY: Unless otherwise agreed, earnest money shall be paid to and held in the trust account of the listing broker (Buyer's agent if Property is not listed or Seller's account if no broker is involved), until applied to purchase price or otherwise disbursed as provided in the Offer.

CAUTION: Should persons other than a broker hold earnest money, an escrow agreement should be drafted by the Parties or an attorney. If someone other than Buyer makes payment of earnest money, consider a special disbursement agreement.

■ DISBURSEMENT: If negotiations do not result in an accepted offer, the earnest money shall be promptly disbursed (after clearance from payor's depository institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been delivered to broker within 60 days after the date set for closing, broker may disburse the earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller; (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; or (4) any other disbursement required or allowed by law. Broker may retain legal services to direct disbursement per (1) or to file an interpleader action per (2) and broker may deduct from the earnest money any costs and reasonable attorneys fees, not to exceed $250, prior to disbursement.

■ LEGAL RIGHTS/ACTION: Broker's disbursement of earnest money does not determine the legal rights of the Parties in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by broker. At least 30 days prior to disbursement per (1) or (4) above, broker shall send Buyer and Seller notice of the disbursement by certified mail. If Buyer or Seller disagree with broker's proposed disbursement, a lawsuit may be filed to obtain a court order regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of residential property with 1-4 dwelling units and certain other earnest money disputes. Buyer and Seller should consider consulting attorneys regarding their legal rights under this Offer in case of a dispute. Both Parties agree to hold the broker harmless from any liability for good faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.

TITLE EVIDENCE

■ CONVEYANCE OF TITLE: Upon payment of the purchase price, Seller shall convey the Property by warranty deed (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as provided herein) free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's disclosure report, and Real Estate Condition Report, if applicable, and in this Offer, general taxes levied in the year of closing and _____ which constitutes merchantable title for purposes of this transaction. Seller shall complete and execute the documents necessary to record the conveyance at Seller's cost and pay the Wisconsin Real Estate Transfer Fee.

WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates making improvements to Property or a use other than the current use.

■ TITLE EVIDENCE: Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall pay all costs of providing title evidence to Buyer. Buyer shall pay all costs of providing title evidence required by Buyer's lender.

■ GAP ENDORSEMENT: Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's) (Buyer's) STRIKE ONE ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded after the effective date of the title insurance commitment and before the deed is recorded, subject to the title insurance policy exclusions and exceptions, provided the title company will issue the endorsement. If a gap endorsement or equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 365-371).

■ PROVISION OF MERCHANTABLE TITLE: For purposes of closing, title evidence shall be acceptable if the required title insurance commitment is delivered to Buyer's attorney or Buyer not more than _____ days after acceptance ("15" if left blank), showing title to the Property as of a date no more than 15 days before delivery of such title evidence to be merchantable per lines 341-348, subject only to liens which will be paid out of the proceeds of closing and standard title insurance requirements and exceptions, as appropriate.

■ TITLE NOT ACCEPTABLE FOR CLOSING: If title is not acceptable for closing, Buyer shall notify Seller in writing of objections to title within _____ days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In such event, Seller shall have a reasonable time, but not exceeding _____ days ("5" if left blank), from Buyer's delivery of the notice stating title objections, to deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. In the event that Seller is unable to remove said objections, Buyer may deliver to Seller written notice waiving the objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, Buyer shall deliver written notice of termination and this Offer shall be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable title to Buyer.

■ SPECIAL ASSESSMENTS/OTHER EXPENSES: Special assessments, if any, levied or for work actually commenced prior to the date of this Offer shall be paid by Seller no later than closing. All other special assessments shall be paid by Buyer.

CAUTION: Consider a special agreement if area assessments, property owners association assessments, special charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments) relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).

N/A ENVIRONMENTAL EVALUATION CONTINGENCY: This Offer is contingent upon a qualified independent environmental consultant of Buyer's choice conducting an Environmental Site Assessment of the Property (see lines 288-302), at (Buyer's) (Seller's) expense STRIKE ONE ("Buyer's" if neither is stricken), which discloses no Defects. For the purpose of this contingency, a Defect (see lines 223-225) is defined to also include a material violation of environmental laws, a material contingent liability affecting the Property arising under any environmental laws, the presence of an underground storage tank(s) or material levels of hazardous substances either on the Property or presenting a significant risk of contaminating the Property due to future migration from other properties. Defects do not include conditions the nature and extent of which Buyer had actual knowledge or written notice before signing the Offer.

■ CONTINGENCY SATISFACTION: This contingency shall be deemed satisfied unless Buyer, within _____ days of acceptance, delivers to Seller a copy of the Environmental Site Assessment report and a written notice listing the Defect(s) identified in the Environmental Site Assessment report to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

■ RIGHT TO CURE: Seller (shall) (shall not) STRIKE ONE ("shall" if neither is stricken) have a right to cure the Defects. If Seller has the right to cure, Seller may satisfy this contingency by: (1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects, (2) curing the Defects in a good and workmanlike manner and (3) delivering to Buyer a written report detailing the work done within 3 days prior to closing. This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written Environmental Site Assessment report and: (1) Seller does not have a right to cure or (2) Seller has a right to cure but: (a) Seller delivers written notice that Seller will not cure or (b) Seller does not timely deliver the written notice of election to cure.

DEFAULT Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and conditions of this Offer. A material failure to perform any obligation under this Offer is a default which may subject the defaulting party to liability for damages or other legal remedies.

If Buyer defaults, Seller may:

(1) sue for specific performance and request the earnest money as partial payment of the purchase price; or

(2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual damages.

If Seller defaults, Buyer may:

(1) sue for specific performance, or

(2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

In addition, the Parties may seek any other remedies available in law or equity.

The Parties understand that the availability of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above. By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the arbitration agreement.

NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES SHOULD READ THIS DOCUMENT CAREFULLY. BROKERS MAY PROVIDE A GENERAL EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.

ENTIRE CONTRACT This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds and inures to the benefit of the Parties to this Offer and their successors in interest.

PROPERTY DIMENSIONS AND SURVEYS Buyer acknowledges that any land, building or room dimensions, or total acreage or building square footage figures, provided to Buyer by Seller or by a broker, may be approximate because of rounding, formulas used or other reasons, unless verified by survey or other means.

CAUTION: Buyer should verify total square footage or acreage figures and land, building or room dimensions, if material to Buyer's decision to purchase.

BUYER'S PRE-CLOSING WALK-THROUGH Within 3 days prior to closing, at a reasonable time pre-approved by Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no significant change in the condition of the Property, except for ordinary wear and tear and changes approved by Buyer, and that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties.

PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING Seller shall maintain the Property until the earlier of closing or occupancy of Buyer in materially the same condition as of the date of acceptance of this Offer, except for ordinary wear and tear. If, prior to closing, the Property is damaged in an amount of not more than five percent (5%) of the selling price, Seller shall be obligated to repair the Property and restore it to the same condition that it was on the day of this Offer. No later than closing, Seller shall provide Buyer with lien waivers for all lienable repairs and restoration. If the damage shall exceed such sum, Seller shall promptly notify Buyer in writing of the damage and this Offer may be canceled at option of Buyer. Should Buyer elect to carry out this Offer despite such damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring the Property.

NOTICE ABOUT SEX OFFENDER REGISTRY You may obtain information about the sex offender registry and persons registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at http://www.widocoffenders.org or by telephone at (608) 240-5830.

INSPECTIONS AND TESTING Buyer may only conduct inspections or tests if specific contingencies are included as a part of this Offer. An "inspection" is defined as an observation of the Property which does not include an appraisal or testing of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or building materials from the Property and the laboratory or other analysis of these materials. Seller agrees to allow Buyer's inspectors, testers, appraisers and qualified third parties reasonable access to the Property upon advance notice, if necessary to satisfy the contingencies in this Offer. Buyer and licensees may be present at all inspections and testing. Except as otherwise provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of the test, (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any other material terms of the contingency.

Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution which may be required to be reported to the Wisconsin Department of Natural Resources.

450 N/A INSPECTION CONTINGENCY: This contingency only authorizes inspections, not testing (see lines 437-449). This Offer is contingent upon
451 a qualified independent inspector(s) conducting an inspection(s) of the Property which discloses no Defects. This Offer is further contingent upon
452 a qualified independent inspector or qualified independent third party performing an inspection of _____
453 _____ (list any Property feature(s) to be separately inspected, e.g., dumpsite, etc.) which
454 discloses no Defects. Buyer shall order the inspection(s) and be responsible for all costs of inspection(s). Buyer may have follow-up inspections
455 recommended in a written report resulting from an authorized inspection performed provided they occur prior to the deadline specified at line 461.
456 Each inspection shall be performed by a qualified independent inspector or qualified independent third party.
457 CAUTION: Buyer should provide sufficient time for the primary inspection and/or any specialized inspection(s), as well as any follow-up
458 inspection(s).
459 For the purpose of this contingency, Defects (see lines 223-225) do not include conditions the nature and extent of which Buyer had actual
460 knowledge or written notice before signing the Offer.
461 ■ CONTINGENCY SATISFACTION: This contingency shall be deemed satisfied unless Buyer, within _____ days of acceptance,
462 delivers to Seller a copy of the inspection report(s) and a written notice listing the Defect(s) identified in the inspection report(s) to which Buyer
463 objects (Notice of Defects).
464 CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.
465 ■ RIGHT TO CURE: Seller (shall)(shall not) STRIKE ONE ("shall" if neither is stricken) have a right to cure the Defects. If Seller has the right to
466 cure, Seller may satisfy this contingency by: (1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating
467 Seller's election to cure Defects, (2) curing the Defects in a good and workmanlike manner and (3) delivering to Buyer a written report detailing the
468 work done within 3 days prior to closing. This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written
469 inspection report(s) and: (1) Seller does not have a right to cure or (2) Seller has a right to cure but: (a) Seller delivers written notice that Seller will
470 not cure or (b) Seller does not timely deliver the written notice of election to cure.
471 N/A CLOSING OF BUYER'S PROPERTY CONTINGENCY: This Offer is contingent upon the closing of the sale of Buyer's property located at
472 _____, no later than _____. If Seller accepts a bona fide secondary offer,
473 Seller may give written notice to Buyer of acceptance. If Buyer does not deliver to Seller a written waiver of the Closing of Buyer's Property
474 Contingency and _____
475 _____
476 [INSERT OTHER REQUIREMENTS, IF ANY (e.g., PAYMENT OF ADDITIONAL EARNEST MONEY, WAIVER OF ALL CONTINGENCIES, OR
477 PROVIDING EVIDENCE OF SALE OR BRIDGE LOAN, etc.)] within _____ hours of Buyer's Actual Receipt of said notice, this Offer shall be
478 null and void.
479 N/A ADDENDA: The attached _____ is/are made part of this Offer.
480 This Offer was drafted by [Licensee and Firm] Sal Dimiceli Sr. - Lake Geneva Area Realty, Inc.
481 _____ on 08/19/2015
482 Buyer Entity Name (if any): Lake Geneva Economic Development Corporation
483 (X) Secretary 8/20/2015
484 Buyer's/Authorized Signature ▲ Print Name/Title Here ► Richard Torhorst Date ▲
485 (X) _____
486 Buyer's/Authorized Signature ▲ Print Name/Title Here ► Date ▲
487 EARNEST MONEY RECEIPT: Broker acknowledges receipt of earnest money as per line 10 of the above Offer.
488 _____ Broker (By) _____
489 SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS OFFER SURVIVE CLOSING
490 AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE PROPERTY ON THE TERMS AND CONDITIONS AS
491 SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A COPY OF THIS OFFER.
492 Seller Entity Name (if any): 323 Broad Property LLC
493 (X) _____
494 Seller's/Authorized Signature ▲ Print Name/Title Here ► Date ▲
495 (X) _____
496 Seller's/Authorized Signature ▲ Print Name/Title Here ► Date ▲
497 This Offer was presented to Seller by [Licensee and Firm] _____
498 _____ on _____ at _____ a.m./p.m.
499 This Offer is rejected _____ _____ This Offer is countered [See attached counter] JHK 8-20-15
500 Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲

Approved by Wisconsin Department of Regulation and Licensing
11-1-09 (Optional Use Date) 3-1-10 (Mandatory Use Date)

Lake Geneva Area Realty, Inc

WB-44 COUNTER-OFFER

Counter-Offer No. 1 by (~~Buyer~~/Seller) STRIKE ONE

The Offer to Purchase dated 08/19/2015 and signed by Buyer Lake Geneva Economic Development Corp, for purchase of real estate at 323 Broad St., Lake Geneva WI 53147 is rejected and the following Counter-Offer is hereby made. **All terms and conditions remain the same as stated in the Offer to Purchase except the following: [CAUTION: This Counter-Offer does not include the terms or conditions in any other Counter-Offer unless incorporated by reference.]**

1. Purchase Price Shall Be $231,000 (Two-Hundred Thirty-One Thousand Dollars).

Any warranties, covenants and representations made in this Counter-Offer survive the closing of this transaction.

This Counter-Offer is binding upon Seller and Buyer only if a copy of the accepted Counter-Offer is delivered to the Party making the Counter-Offer on or before August 25, 2015 (Time is of the Essence). Delivery of the accepted Counter-Offer may be made in any manner specified in the Offer to Purchase, unless otherwise provided in this Counter-Offer.

NOTE: The Party making this Counter-Offer may withdraw the Counter-Offer prior to acceptance and delivery as provided at lines 31-34.

This Counter-Offer was drafted by Sal Dimiceli, Sr.- Lake Geneva Area Realty, Inc. on 08/20/2015

Licensee and Firm ▲ — Date ▲

John H. Klug — 8-20-15
Signature of Party Making Counter-Offer ▲ — Date ▲
Print name ▶ 323 Broad Property LLC

Signature of Party Making Counter-Offer ▲ — Date ▲
Print name ▶ Mark Klug / Eric Klug

By Richard Wahrst Sec — 8/25/15
Signature of Party Accepting Counter-Offer ▲ — Date ▲
Print name ▶

Signature of Party Accepting Counter-Offer ▲ — Date ▲
Print name ▶

This Counter-Offer was presented by _____ on _____

Licensee and Firm ▲ — Date ▲

This Counter-Offer is **(rejected) (countered)** STRIKE ONE (Party's Initials) _____ (Party's Initials) _____

NOTE: Provisions from a previous Counter-Offer may be included by reproduction of the entire provision or incorporation by reference. Provisions incorporated by reference may be indicated in the subsequent Counter-Offer by specifying the number of the provision or the lines containing the provision. In transactions involving more than one Counter-Offer, the Counter-Offer referred to should be clearly specified.

NOTE: Number this Counter-Offer sequentially, e.g. Counter-Offer No. 1 by Seller, Counter-Offer No. 2 by Buyer, etc.

CITY OF LAKE GENEVA
TREASURER'S REPORT - BALANCES BY INSTITUTION
8/31/2020

Institution	Account Name	Balances 8/31/2020
Cash on Hand	Cash Drawer-Change Bank	200.00
	Municipal Court-Petty Cash	60.00
	Police-Petty Cash	150.00
	Police-Cash Drawer	175.00
	Police-Bond Change Fund	500.00
	Launch Ramp Change Fund	100.00
	Beach Change Fund	44,000.00
	Parking-Petty Cash	100.00
	Library-Petty Cash	500.00
		45,785.00
First National Bank	General Fund Checking	1,100,577.75
	Donations Checking	1,200.97
	Beach Account - VIPLY App	100.00
	Parking Fund Checking	22,187.50
		1,124,066.22
Local Government Investment Pool	Investment Pool #1-General	6,931,081.20
	Investment Pool #4-Tax	2,651,875.56
	Investment Pool #5 - Park Impact Fees	63,597.50
	Investment Pool #6 - Fire Impact Fees	-
	Investment Pool #7 - Parks	18,422.90
	Investment Pool #10 - Library Impact Fees	-
	Investment Pool #8 - Equip Replacement	2,199,058.64
	Investment Pool #9 - Library	65,643.71
	Investment Pool #11 - Capital Projects	1,238,908.69
		13,168,588.20
US Bank	Tax Checking	9,312.84
Edward Jones	Cemetery Perpetual Care	708,697.35
BMO Harris	Donations Checking	34,876.02
Fidelity Investments	Investments-Swanson Fund	131,816.63
	Investments-Special Projects	289,944.71
	Investments-Voyager Fund	31,588.25
		453,349.59
	Total Cash and Investments	15,544,675.22

CITY OF LAKE GENEVA
TREASURER'S REPORT - BALANCES BY FUND
8/31/2020

Institution	Account Name	Balances 8/31/2020
General Fund	Cash Drawer-Change Bank	200.00
	General Checking-shared cash	1,100,577.75
	Donations Checking	1,200.97
	Investment Pool #1 - General	6,931,081.20
	Investment Pool #4 - Tax	2,651,875.56
	Investment Pool #7 - Parks	18,422.90
	Municipal Court-Petty Cash	60.00
	Police-Petty Cash	150.00
	Police-Cash Drawer	175.00
	Police-Bond-Change Fund	500.00
		10,704,243.38
Debt Service	Investment Pool #1-shared - General	-
Lakefront	Launch Ramp Change Fund	100.00
	Beach Change Fund	44,000.00
	Beach Account - VIPLY App	100.00
		44,200.00
Parking	Parking Fund Checking	22,187.50
	Parking-Petty Cash	100.00
		22,287.50
Capital Projects	Investment Pool #11 - Capital Projects	1,238,908.69
Impact Fees	Investment Pool #5 - Park Impact Fees	63,597.50
	Investment Pool #6 - Fire Impact Fees	-
	Investment Pool #10 - Library Impact Fees	-
		63,597.50
Cemetery	Investment Pool #1-shared - General	-
Cemetery Perpetual Care	Cemetery Pepetual Care-Edward Jones	708,697.35
Equip Replacement	Investment Pool #8 - Equipment Replacement	2,199,058.64
Tax Agency Fund	Tax Checking Account	9,312.84
Library Operating	Library-Petty Cash	500.00
Library Investments	Investment Pool #9 - Library	65,643.71
	Library Donations	34,876.02
	Investments-Swanson Fund	131,816.63
	Investments-Special Projects	289,944.71
	Investments-Voyager Fund	31,588.25
		553,869.32
	Total Cash and Investments	15,544,675.22

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
GENERAL FUND						
GENERAL FUND						
GENERAL FUND						
11-00-00-41110	GENERAL PROPERTY TAXES	2,647,550.52	5,277,082.01	5,277,078.00	4.01-	100.00
11-00-00-41120	TID #4 INCREMENT-CLOSING REV	.00	.00	.00	.00	.00
11-00-00-41130	OMITTED & MISC TAX REVENUE	.00	.00	.00	.00	.00
11-00-00-41140	MOBILE HOME PARK FEES	103.40	4,322.92	5,400.00	1,077.08	80.05
11-00-00-41150	PERSONAL PROPERTY TAXES	.00	.00	.00	.00	.00
11-00-00-41160	USE VALUE CONVERSION TAX	.00	.00	.00	.00	.00
11-00-00-41210	ROOM TAX	63,425.17	234,855.08	342,521.00	107,665.92	68.57
11-00-00-41212	ROOM TAX-MARKETPLACE PROVIDE	28,601.86	111,880.09	.00	111,880.09-	.00
11-00-00-41220	SALES TAX DISCOUNT	188.44	598.26	600.00	1.74	99.71
11-00-00-41310	TAXES FROM WATER UTILITY	25,492.33	203,938.64	325,000.00	121,061.36	62.75
11-00-00-41800	INT & PENALTY ON TAXES	8.33	203.29	2,500.00	2,296.71	8.13
11-00-00-41810	ROOM TAX LATE FEES	.00	.00	100.00	100.00	.00
11-00-00-41820	ROOM TAX INTEREST	.00	.00	25.00	25.00	.00
11-00-00-42620	SPEC ASSMTS-CURB & GUTTER	213.55-	.00	720.00	720.00	.00
11-00-00-43400	MUNICIPAL RECYCLING GRANT	.00	23,801.54	24,000.00	198.46	99.17
11-00-00-43410	STATE SHARED REVENUE	.00	16,314.33	108,762.00	92,447.67	15.00
11-00-00-43430	EXPENDITURE RESTRAINT PROGRA	.00	.00	.00	.00	.00
11-00-00-43530	STATE AID FOR HIGHWAYS	.00	570,549.27	761,698.00	191,148.73	74.90
11-00-00-43540	OTHER STATE GRANTS	.00	.00	.00	.00	.00
11-00-00-43600	PYMT MUNI SERVICES-CONSERVATN	.00	3,510.69	3,517.00	6.31	99.82
11-00-00-43610	STATE COMPUTER AID	.00	19,204.41	19,204.00	.41-	100.00
11-00-00-43612	STATE PERSONAL PROPERTY AID	.00	24,259.81	24,260.00	.19	100.00
11-00-00-43615	VIDEO SERVICE PROVIDER AID	.00	13,170.87	13,170.00	.87-	100.01
11-00-00-43620	AIDS IN LIEU OF TAXES-PILOT	.00	173.32	10,173.00	9,999.68	1.70
11-00-00-43670	LOTTERY CREDIT	.00	.00	.00	.00	.00
11-00-00-43680	GLLEA ACCOUNTING SERVICES	.00	.00	.00	.00	.00
11-00-00-43690	FEMA DISASTER AID & RELIEF	.00	.00	.00	.00	.00
11-00-00-43695	OTHER FEDERAL AIDS	4,672.47-	8,523.85	.00	8,523.85-	.00
11-00-00-44100	LIQUOR & MALT BEVERAGE LICENSE	10.00	31,670.00	33,000.00	1,330.00	95.97
11-00-00-44110	OPERATOR LICENSES	800.00	22,855.00	19,000.00	3,855.00-	120.29
11-00-00-44120	BUS LIC-CIG,TAXI,AMUSE,BILLARD	205.00	16,310.00	20,000.00	3,690.00	81.55
11-00-00-44130	PERMITS-SELL,CAFE,ROOM,MASSAG	95.00	5,865.00	7,000.00	1,135.00	83.79
11-00-00-44140	PERMITS-SHORT-TERM RENTALS	50.00	21,000.00	19,000.00	2,000.00-	110.53
11-00-00-44150	CABLE TV FRANCHISE FEES	29,292.12	59,488.79	120,000.00	60,511.21	49.57
11-00-00-44200	NONBUS LIC-DOGS/CATS	79.00	1,541.00	1,000.00	541.00-	154.10
11-00-00-44250	OTHER LICENSES $ FEES-WEIGHTS	310.00	5,480.00	8,000.00	2,520.00	68.50
11-00-00-44900	WORK PERMITS	.00	200.00	300.00	100.00	66.67
11-00-00-44950	OTHER PERMITS-PARADES,BANNER	60.00	116.00	2,000.00	1,884.00	5.80
11-00-00-45100	ANNEXATION FILING FEES	.00	.00	.00	.00	.00
11-00-00-45220	RESTITUTION	.00	.00	.00	.00	.00
11-00-00-46000	CASH DRAWER OVERAGES/UNDERA	.20	2.20	.00	2.20-	.00
11-00-00-46100	GENERAL GOV'T MISC REVENUE	657.26	1,570.29	2,000.00	429.71	78.51
11-00-00-46110	SPECIAL ASSMT LETTERS FEES	1,980.00	8,918.00	12,000.00	3,082.00	74.32
11-00-00-46741	CHG FOR SVCS-CELEBRATIONS	.00	.00	.00	.00	.00
11-00-00-46900	MISCELLANEOUS SALES	.20-	.00	200.00	200.00	.00
11-00-00-47300	DONATIONS	.00	750.00	.00	750.00-	.00
11-00-00-47800	INTDEPART CHGS FOR SVC TOURISM	.00	.00	.00	.00	.00
11-00-00-47900	INTDEPART CHGS FOR SVC UTILITY	.00	.00	.00	.00	.00
11-00-00-48110	INTEREST INCOME	544.90	39,076.72	80,000.00	40,923.28	48.85
11-00-00-48120	A/R FINANCE CHARGES	.00	.04	.00	.04-	.00
11-00-00-48130	INTEREST ON SPECIAL ASSESSMENT	15.36-	80.46	200.00	119.54	40.23
11-00-00-48190	DISCOUNTS EARNED	.00	.00	.00	.00	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-00-00-48300	SALE OF CITY EQUIPMENT	.00	.00	.00	.00	.00
11-00-00-48320	SALE OF CITY REAL ESTATE	.00	.00	.00	.00	.00
11-00-00-48350	ROOM RENTAL FEES	.00	1.00	.00	1.00-	.00
11-00-00-48370	HILLMOOR LEASE	.00	.00	.00	.00	.00
11-00-00-48400	INSURANCE REIMBURSEMENTS	.00	21,478.46	30,000.00	8,521.54	71.59
11-00-00-48450	INSURANCE REBATE-LEAGUE	.00	12,695.00	10,000.00	2,695.00-	126.95
11-00-00-48510	OTHER PARK DONATIONS	.00	.00	.00	.00	.00
11-00-00-49000	PROCEEDS FROM BORROWING	.00	.00	.00	.00	.00
11-00-00-49100	APPL.PRIOR YRS APPROPRIATION	.00	.00	.00	.00	.00
11-00-00-49200	DEBT SERVICE REIMBURSEMENT	.00	.00	.00	.00	.00
11-00-00-49220	TID ADMIN REIMBURSEMENT	.00	.00	.00	.00	.00
11-00-00-49300	TRANSFER FROM LAKEFRONT	.00	.00	461,527.00	461,527.00	.00
11-00-00-49400	TRANSFER FROM UTILITY	.00	.00	.00	.00	.00
11-00-00-49500	REVENUE FROM PARKING FUND	.00	.00	931,892.00	931,892.00	.00
11-00-00-49610	TRANSFER FROM LAKEFRONT RES	.00	.00	.00	.00	.00
Total GENERAL FUND:		2,794,551.95	6,761,486.34	8,675,847.00	1,914,360.66	77.93
Total GENERAL FUND:		2,794,551.95	6,761,486.34	8,675,847.00	1,914,360.66	77.93
GENERAL GOVERNMENT						
GENERAL GOVERNMENT						
11-10-00-51330	LIFE INSURANCE POLICY FEES	170.65	1,078.43	1,870.00	791.57	57.67
11-10-00-51390	STAFF APPRECIATION	.00	.00	3,000.00	3,000.00	.00
11-10-00-51395	CUSTOMER SERVICE TRAINING	.00	.00	2,000.00	2,000.00	.00
11-10-00-51540	UNEMPLOYMENT COMPENSATION	.00	4,667.65	6,000.00	1,332.35	77.79
11-10-00-52140	LABOR NEGOTIATIONS	.00	.00	.00	.00	.00
11-10-00-52160	OFFICIAL MAP	.00	.00	.00	.00	.00
11-10-00-52450	EXPENSES SUBJECT TO INS CLAIM	.00	58,461.21	30,000.00	28,461.21-	194.87
11-10-00-53140	OFFICIAL PUBLICATIONS & NOTICE	152.88	1,807.30	10,000.00	8,192.70	18.07
11-10-00-53150	PUBLICATION FEES REIMBURSABLE	202.20	1,420.52	2,100.00	679.48	67.64
11-10-00-53160	RECORDING FEES	.00	30.00	100.00	70.00	30.00
11-10-00-53980	BANK CHARGES	.00	541.17	1,200.00	658.83	45.10
11-10-00-53990	GENERAL GOV'T MISC EXPENSES	.00	.00	250.00	250.00	.00
11-10-00-55000	COVID-19 EXPENDITURES	8,028.34	20,596.58	.00	20,596.58-	.00
11-10-00-57300	SPECIAL LITIGATIONS	.00	.00	.00	.00	.00
11-10-00-57400	PERSONAL PROPERTY WRITEOFFS	5,146.89	5,146.89	3,000.00	2,146.89-	171.56
11-10-00-57410	ILLEGAL TAXES & REFUNDS	.00	.00	.00	.00	.00
11-10-00-57420	P.P. WRITE-OFFS REIMBURSED	.00	.00	.00	.00	.00
11-10-00-57800	CONTINGENCY ACCOUNT	.00	.00	115,192.00	115,192.00	.00
11-10-00-59100	PURCHASE OF REAL ESTATE	.00	.00	.00	.00	.00
11-10-00-59200	TRANSFER TO CEMETERY FUND	.00	.00	.00	.00	.00
11-10-00-59250	TRANSFER TO IMPACT FEES FUND	.00	.00	.00	.00	.00
11-10-00-59300	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00	.00
11-10-00-59400	TRANSFER TO CAPITAL FUND	.00	.00	.00	.00	.00
11-10-00-59500	TRANSFER TO LIBRARY FUND	.00	.00	.00	.00	.00
11-10-00-59600	TRANSFER TO EQUIP REPLACEMENT	.00	.00	.00	.00	.00
Total GENERAL GOVERNMENT:		13,700.96	93,749.75	174,712.00	80,962.25	53.66
INSURANCE						
11-10-10-55090	INS REIMB-OTHER DEPTS	.00	47,920.20-	95,000.00-	47,079.80-	50.44
11-10-10-55120	GENERAL LIABILITY INSURANCE	.00	143,133.50	190,845.00	47,711.50	75.00
11-10-10-55130	BOILER & MACHINERY INS	.00	872.16	816.00	56.16-	106.88
11-10-10-55160	WORKERS COMPENSATION	.00	109,994.00	132,470.00	22,476.00	83.03

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
Total INSURANCE:		.00	206,079.46	229,131.00	23,051.54	89.94
HEALTH INSURANCE						
11-10-20-51110	HEALTH & DENTAL REIMBURSABLE	5,550.91-	31,051.14-	60,000.00-	28,948.86-	51.75
11-10-20-51120	HEALTH REIMBURSE-EMPLOYEE	475.73	.00	.00	.00	.00
11-10-20-51320	HEALTH AND DENTAL ADMIN CHGS	3,533.00	27,779.24	65,000.00	37,220.76	42.74
11-10-20-51330	HEALTH AND DENTAL CLAIMS	.00	.00	.00	.00	.00
11-10-20-51335	DIFFERENCE CARD CLAIMS	1,432.95	81,596.40	190,000.00	108,403.60	42.95
11-10-20-51337	RETIREE HEALTH INS PREMIUMS	11,183.04	89,464.32	134,200.00	44,735.68	66.66
11-10-20-51340	DISABILITY PREMIUMS CITY	170.34-	.00	.00	.00	.00
11-10-20-51350	EAP PROGRAM	.00	2,812.50	3,800.00	987.50	74.01
11-10-20-51520	OPT OUT SOCIAL SECURITY EXP	1,189.44-	.00	.00	.00	.00
Total HEALTH INSURANCE:		9,714.03	170,601.32	333,000.00	162,398.68	51.23
Total GENERAL GOVERNMENT:		23,414.99	470,430.53	736,843.00	266,412.47	63.84
COMMON COUNCIL						
COMMON COUNCIL						
11-11-00-51140	COUNCIL SALARIES	2,461.60	20,923.70	32,000.00	11,076.30	65.39
11-11-00-51200	PART TIME WAGES	.00	237.74	1,650.00	1,412.26	14.41
11-11-00-51520	COUNCIL SOCIAL SECURITY	188.32	1,618.92	2,575.00	956.08	62.87
11-11-00-52140	VIDEOTAPING EXPENSES	.00	.00	.00	.00	.00
11-11-00-53100	COMPUTER & OFFICE SUPPLIES	.00	.00	.00	.00	.00
11-11-00-53200	COUNCIL WIS LEAGUE MEMBERSHIP	.00	4,163.56	4,164.00	.44	99.99
11-11-00-53310	COUNCIL MEALS & LODGING	.00	.00	500.00	500.00	.00
11-11-00-53320	COUNCIL CONFERENCES & SCHOOL	.00	70.00	600.00	530.00	11.67
11-11-00-53990	COUNCIL MISCELLANEOUS EXPENSE	3,910.69	6,185.45	5,000.00	1,185.45-	123.71
Total COMMON COUNCIL:		6,560.61	33,199.37	46,489.00	13,289.63	71.41
Total COMMON COUNCIL:		6,560.61	33,199.37	46,489.00	13,289.63	71.41
MUNICIPAL COURT						
MUNICIPAL COURT						
11-12-00-45100	COURT PENALTIES & FINES	8,185.78	74,472.00	140,000.00	65,528.00	53.19
11-12-00-45120	CIRCUIT COURT FORFEITURES	.00	.00	.00	.00	.00
11-12-00-45130	PARKING CITATION COLLECTIONS	1,705.00	14,495.00	12,000.00	2,495.00-	120.79
11-12-00-45140	COURT CITATION COLLECTN-STARK	.00	20.71	150.00	129.29	13.81
11-12-00-46400	REIMBURSEMENTS BY DEFENDANTS	80.00	6,161.00	150.00	6,011.00-	4,107.33
11-12-00-48110	MUNICIPAL CT INTEREST INCOME	.00	.00	.00	.00	.00
Total MUNICIPAL COURT:		9,970.78	95,148.71	152,300.00	57,151.29	62.47
MUNICIPAL COURT						
11-12-00-51140	MUNICIPAL COURT SALARIES	1,146.38	9,744.23	14,905.00	5,160.77	65.38
11-12-00-51200	MUNICIPAL COURT WAGES-CLERK	4,270.09	35,534.68	63,080.00	27,545.32	56.33
11-12-00-51250	MUNICIPAL CT OVERTIME	.00	.00	.00	.00	.00
11-12-00-51330	INSURANCE DEDUCTIBLE REIMB	.00	.00	.00	.00	.00
11-12-00-51340	MUNICIPAL CT LIFE INSURANCE	18.91	148.94	225.00	76.06	66.20
11-12-00-51345	MUNICIPAL CT HEALTH INSURANCE	2,263.79	18,110.32	27,165.00	9,054.68	66.67
11-12-00-51350	MUNICIPAL CT DENTAL INSURANCE	110.00	880.00	1,320.00	440.00	66.67
11-12-00-51355	MUNICIPAL CT VISION INSURANCE	8.69	69.52	105.00	35.48	66.21
11-12-00-51360	MUNICIPAL CT RETIREMENT FUND	224.90	1,839.36	3,005.00	1,165.64	61.21
11-12-00-51370	MUNICIPAL CT DISABILITY INS	13.72	107.44	155.00	47.56	69.32

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-12-00-51520	MUNICIPAL CT SOCIAL SECURITY	397.86	3,331.89	5,970.00	2,638.11	55.81
11-12-00-52140	COLLECTION FEES	.00	35.53	200.00	164.47	17.77
11-12-00-52210	MUNICIPAL CT TELEPHONE	34.09	469.65	900.00	430.35	52.18
11-12-00-52900	CARE OF PRISONERS	.00	90.00	1,000.00	910.00	9.00
11-12-00-53100	MUNICIPAL CT OFFICE SUPPLIES	.00	212.70	500.00	287.30	42.54
11-12-00-53120	POSTAGE-MUNICIPAL COURT	.00	495.20	500.00	4.80	99.04
11-12-00-53300	MUNICIPAL CT TRAVEL-MILEAGE	.00	.00	500.00	500.00	.00
11-12-00-53310	MUN CT-MEALS & LODGING	.00	.00	1,100.00	1,100.00	.00
11-12-00-53320	MUN CT CONFERENCES & SCHOOL	.00	1,330.00	1,550.00	220.00	85.81
11-12-00-53400	OPERATING SUPPLIES-CITATIONS	.00	.00	.00	.00	.00
11-12-00-53610	EQUIPMENT MAINT SERVICE COSTS	.00	5,859.00	6,000.00	141.00	97.65
11-12-00-53810	MUNICIPAL COURT OPERATIONS	.00	.00	500.00	500.00	.00
11-12-00-53990	MUNICIPAL CT MISCELLANEOUS EXP	6.00	282.00	100.00	182.00-	282.00
Total MUNICIPAL COURT:		8,494.43	78,540.46	128,780.00	50,239.54	60.99
Total MUNICIPAL COURT:		18,465.21	173,689.17	281,080.00	107,390.83	61.79
CITY ATTORNEY						
CITY ATTORNEY						
11-13-00-51130	CITY ATTORNEY SALARY	5,215.22	44,329.37	67,805.00	23,475.63	65.38
11-13-00-51150	LABOR NEGOTIATIONS	.00	.00	.00	.00	.00
11-13-00-51340	CITY ATTORNEY LIFE INSURANCE	39.57	281.82	450.00	168.18	62.63
11-13-00-51345	CITY ATTORNEY HEALTH INSURANCE	.00	.00	.00	.00	.00
11-13-00-51355	CITY ATTORNEY VISION INSURANCE	.00	.00	.00	.00	.00
11-13-00-51360	CITY ATTORNEY RETIREMENT FUND	352.04	2,992.34	4,580.00	1,587.66	65.33
11-13-00-51520	CITY ATTORNEY SOCIAL SECURITY	398.96	3,391.16	5,190.00	1,798.84	65.34
11-13-00-52130	CITY ATTORNEY SERVICES	.00	.00	.00	.00	.00
11-13-00-53100	CITY ATTORNEY OFFICE SUPPLIES	.00	.00	.00	.00	.00
11-13-00-53300	CITY ATTORNEY TRAVEL-MILEAGE	.00	.00	.00	.00	.00
11-13-00-53310	CITY ATTORNEY MEALS & LODGING	.00	.00	450.00	450.00	.00
11-13-00-53320	CITY ATTORNEY SCHOOL/CONFER	.00	.00	450.00	450.00	.00
11-13-00-53990	CITY ATTORNEY MISC EXPENSES	.00	.00	300.00	300.00	.00
Total CITY ATTORNEY:		6,005.79	50,994.69	79,225.00	28,230.31	64.37
OUTSIDE ATTORNEYS EXPENDITURES						
11-13-10-52140	OUTSIDE ATTORNEYS FEES	354.00	2,724.50	25,000.00	22,275.50	10.90
Total OUTSIDE ATTORNEYS EXPENDITURES:		354.00	2,724.50	25,000.00	22,275.50	10.90
Total CITY ATTORNEY:		6,359.79	53,719.19	104,225.00	50,505.81	51.54
GENERAL ADMINISTRATION						
MAYOR						
11-14-10-51140	MAYOR SALARY	527.54	4,484.12	6,858.00	2,373.88	65.39
11-14-10-51520	MAYOR SOCIAL SECURITY	40.34	342.90	525.00	182.10	65.31
11-14-10-53100	MAYOR OFFICE SUPPLIES	.00	45.35	300.00	254.65	15.12
11-14-10-53310	MAYOR MEALS,LODGING,ETC	.00	70.00	200.00	130.00	35.00
11-14-10-53990	MAYOR MISC EXPENSE	.00	.00	700.00	700.00	.00
Total MAYOR:		567.88	4,942.37	8,583.00	3,640.63	57.58
CITY ADMINISTRATOR						
11-14-20-51100	CITY ADMINISTRATOR SALARY	9,207.94	78,267.49	120,450.00	42,182.51	64.98
11-14-20-51330	REIMB OF INSURANCE DEDUCTIBLE	.00	.00	.00	.00	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-14-20-51340	CITY ADMIN LIFE INSURANCE	47.77	382.16	600.00	217.84	63.69
11-14-20-51345	CITY ADMIN HEALTH INSURANCE	896.83	7,174.64	10,765.00	3,590.36	66.65
11-14-20-51350	CITY ADMIN DENTAL INSURANCE	35.00	280.00	420.00	140.00	66.67
11-14-20-51355	CITY ADMIN VISION INSURANCE	.00	.00	.00	.00	.00
11-14-20-51360	CITY ADMIN RETIREMENT	621.54	5,283.09	8,130.00	2,846.91	64.98
11-14-20-51370	CITY ADMIN DISABILITY INS	34.20	273.60	415.00	141.40	65.93
11-14-20-51520	CITY ADMIN SOCIAL SECURITY	699.76	5,950.29	9,215.00	3,264.71	64.57
11-14-20-53100	CITY ADMIN OFFICE SUPPLIES	.00	10.23	300.00	289.77	3.41
11-14-20-53240	DUES,BOOKS,PUBLICATIONS	.00	1,143.17	1,100.00	43.17-	103.92
11-14-20-53300	CITY ADMIN TRAVEL-MILEAGE	.00	.00	800.00	800.00	.00
11-14-20-53310	CITY ADMIN MEALS/LODGING	.00	.00	500.00	500.00	.00
11-14-20-53320	CITY ADMIN CONFR/SCHOOLS	509.00-	.00	1,000.00	1,000.00	.00
11-14-20-53990	CITY ADMIN MISC EXPENSE	.00	75.00	200.00	125.00	37.50
Total CITY ADMINISTRATOR:		11,034.04	98,839.67	153,895.00	55,055.33	64.23
CITY CLERK						
11-14-30-43520	GRANTS & REIMB-ELECTION	.00	.00	.00	.00	.00
Total CITY CLERK:		.00	.00	.00	.00	.00
CITY CLERK						
11-14-30-51100	CITY CLERK SALARY	5,221.12	44,379.51	67,965.00	23,585.49	65.30
11-14-30-51110	ASSISTANT CLERK WAGES	4,155.02	33,003.58	52,040.00	19,036.42	63.42
11-14-30-51200	CITY CLERK STAFF WAGES	1,793.43	13,316.17	20,595.00	7,278.83	64.66
11-14-30-51260	CITY CLERK SEASONAL WAGES	.00	.00	.00	.00	.00
11-14-30-51330	INS DEDUCTIBLE REIMBURSE	.00	.00	.00	.00	.00
11-14-30-51340	CITY CLERK LIFE INSURANCE	18.96	118.32	175.00	56.68	67.61
11-14-30-51345	CITY CLERK HEALTH INSURANCE	3,160.62	29,336.26	47,655.00	18,318.74	61.56
11-14-30-51350	CITY CLERK DENTAL INSURANCE	145.00	1,535.00	2,640.00	1,105.00	58.14
11-14-30-51355	CITY CLERK VISION INSURANCE	11.54	106.67	175.00	68.33	60.95
11-14-30-51360	CITY CLERK RETIREMENT FUND	632.88	5,225.98	8,100.00	2,874.02	64.52
11-14-30-51370	CITY CLERK DISABILITY INS	36.61	290.46	425.00	134.54	68.34
11-14-30-51520	CITY CLERK SOCIAL SECURITY	873.97	7,117.96	10,760.00	3,642.04	66.15
11-14-30-51900	POLL WORKERS FEES	611.46	5,600.56	23,000.00	17,399.44	24.35
11-14-30-52180	MUNICIPAL CODIFICATION	.00	2,044.55	5,000.00	2,955.45	40.89
11-14-30-53100	CITY CLERK OFFICE SUPPLIES	66.66	1,175.10	1,500.00	324.90	78.34
11-14-30-53110	BALLOTS/OTHER ELECTION EXPENS	241.56	7,741.02	10,000.00	2,258.98	77.41
11-14-30-53120	POSTAGE-CITY CLERK	.00	3,175.88	10,000.00	6,824.12	31.76
11-14-30-53140	RECALL ELECTION EXPENDITURES	.00	.00	.00	.00	.00
11-14-30-53300	CITY CLERK TRAVEL-MILEAGE	.00	.00	800.00	800.00	.00
11-14-30-53310	CITY CLERK MEALS,LODGING	.00	.00	900.00	900.00	.00
11-14-30-53320	CITY CLRK CONFERENCES & DUES	20.00	864.00	1,100.00	236.00	78.55
11-14-30-53820	LICENSE/SUPPORT EXPENSE	.00	1,132.00	2,500.00	1,368.00	45.28
11-14-30-53990	CITY CLERK MISCELLANEOUS EXP	.00	143.55	600.00	456.45	23.93
11-14-30-57350	GRANT PURCHASES	.00	.00	.00	.00	.00
Total CITY CLERK:		16,988.83	156,306.57	265,930.00	109,623.43	58.78
Total GENERAL ADMINISTRATION:		28,590.75	260,088.61	428,408.00	168,319.39	60.71
ACCOUNTING						
ACCOUNTING						
11-15-10-51100	ACCOUNTING SALARY	5,784.39	49,167.47	75,285.00	26,117.53	65.31
11-15-10-51200	ACCOUNTING WAGES	11,027.18	80,760.05	153,910.00	73,149.95	52.47
11-15-10-51260	ACCTG PART TIME WAGES	254.06	2,215.12	4,090.00	1,874.88	54.16

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-15-10-51330	ACCTG INS DEDUCTIBLE REIMB	.00	.00	.00	.00	.00
11-15-10-51340	ACCTG LIFE INSURANCE	77.37	528.93	955.00	426.07	55.39
11-15-10-51345	ACCTG HEALTH INSURANCE	6,008.30	38,276.56	51,615.00	13,338.44	74.16
11-15-10-51350	ACCTG DENTAL INSURANCE	410.50	2,632.00	3,984.00	1,352.00	66.06
11-15-10-51355	ACCTG VISION INSURANCE	14.69	89.53	150.00	60.47	59.69
11-15-10-51360	ACCTG RETIREMENT EXP	1,140.85	8,733.61	15,470.00	6,736.39	56.46
11-15-10-51370	ACCTG DISABILITY INS	67.76	486.65	780.00	293.35	62.39
11-15-10-51520	ACCTG SOCIAL SECURITY	1,262.37	9,814.50	17,850.00	8,035.50	54.98
11-15-10-52120	ACCTG CONSULTANT FEES	.00	.00	3,500.00	3,500.00	.00
11-15-10-52130	INDEPENDENT AUDIT FEES	.00	24,630.00	26,780.00	2,150.00	91.97
11-15-10-53100	ACCTG OFFICE SUPPLIES	197.07	1,868.60	3,000.00	1,131.40	62.29
11-15-10-53200	ACCTG PROFESSIONAL DUES	285.00	675.00	700.00	25.00	96.43
11-15-10-53320	ACCTG CONFERENCES/TRAINING	.00	.00	1,800.00	1,800.00	.00
11-15-10-53990	ACCTG MISC EXPENSE	.00	72.00	1,500.00	1,428.00	4.80
11-15-10-54150	TUITION & BOOKS REIMB	.00	.00	.00	.00	.00
11-15-10-54500	COMPUTER IT SVC & EQUIPMENT	323.07	33,113.12	43,500.00	10,386.88	76.12
Total ACCOUNTING:		26,852.61	253,063.14	404,869.00	151,805.86	62.50
ASSESSOR						
11-15-40-51200	ASSESSOR WAGES & SALARIES	.00	.00	.00	.00	.00
11-15-40-51260	ASSESSOR SEASONAL WAGES	.00	.00	.00	.00	.00
11-15-40-51330	INSURANCE DEDUCTIBLE REIMB	.00	.00	.00	.00	.00
11-15-40-51340	ASSESSOR LIFE INSURANCE	.00	.00	.00	.00	.00
11-15-40-51345	ASSESSOR HEALTH INSURANCE	.00	.00	.00	.00	.00
11-15-40-51355	ASSESSOR VISION INSURANCE	.00	.00	.00	.00	.00
11-15-40-51360	ASSESSOR RETIREMENT FUND	.00	.00	.00	.00	.00
11-15-40-51520	ASSESSOR SOCIAL SECURITY	.00	.00	.00	.00	.00
11-15-40-52100	ASSESSOR CONTRACTED SERVICES	6,150.00	41,000.00	41,000.00	.00	100.00
11-15-40-52110	ASSESSOR CONTRACT-COMMERCIA	.00	.00	.00	.00	.00
11-15-40-52130	MANUFACTURING ASSESSMENT	.00	.00	2,300.00	2,300.00	.00
11-15-40-52140	OUTSIDE ATTORNEYS FEES	.00	.00	.00	.00	.00
11-15-40-53100	ASSESSOR OFFICE SUPPLIES	.00	13.64	.00	13.64-	.00
11-15-40-53120	ASSESSOR POSTAGE	.00	.00	.00	.00	.00
11-15-40-53200	ASSESSOR PROFESSIONAL DUES	.00	.00	.00	.00	.00
11-15-40-53300	ASSESSOR TRAVEL-MILEAGE	.00	.00	.00	.00	.00
11-15-40-53310	ASSESSOR MEALS & LODGING	.00	.00	.00	.00	.00
11-15-40-53320	ASSESSOR CONFERENCES & SCHO	.00	.00	.00	.00	.00
11-15-40-53980	BOARD OF REVIEW MISC EXPENSES	.00	.00	300.00	300.00	.00
11-15-40-53990	ASSESSOR MISCELLANEOUS EXPEN	.00	.00	.00	.00	.00
11-15-40-54100	ASSESSOR CERTIFICATIONS	.00	.00	.00	.00	.00
11-15-40-54500	ASSESSOR PROGRAMMING	.00	.00	.00	.00	.00
Total ASSESSOR:		6,150.00	41,013.64	43,600.00	2,586.36	94.07
Total ACCOUNTING:		33,002.61	294,076.78	448,469.00	154,392.22	65.57
CITY HALL BUILDING						
CITY HALL BUILDING						
11-16-10-51200	CITY HALL MAINT WAGES	3,842.38	31,315.41	50,075.00	18,759.59	62.54
11-16-10-51250	CITY HALL MAINT OVERTIME	9.01	1,062.64	1,335.00	272.36	79.60
11-16-10-51340	CITY HALL MAINT LIFE INS	26.74	210.98	325.00	114.02	64.92
11-16-10-51345	CITY HALL MAINT HEALTH INSUR	1,707.09	13,656.72	20,485.00	6,828.28	66.67
11-16-10-51350	CITY HALL MAINT DENTAL INSUR	110.00	880.00	1,320.00	440.00	66.67
11-16-10-51355	CITY HALL MAINT VISION INS	5.72	45.76	70.00	24.24	65.37
11-16-10-51360	CITY HALL MAINT RETIREMENT	259.97	2,188.47	3,470.00	1,281.53	63.07

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-16-10-51370	CITY HALL MAINT DISABILITY INS	15.47	121.88	175.00	53.12	69.65
11-16-10-51520	CITY HALL MAINT SOCIAL SEC	284.19	2,394.47	3,935.00	1,540.53	60.85
11-16-10-52210	CITY HALL TELEPHONE EXPENSE	663.19	6,976.70	11,000.00	4,023.30	63.42
11-16-10-52220	CITY HALL ELECTRICITY	4,827.85	22,430.74	45,000.00	22,569.26	49.85
11-16-10-52240	CITY HALL GAS HEAT	13.58-	3,777.46	10,000.00	6,222.54	37.77
11-16-10-52260	CITY HALL WATER & SEWER EXP	.00	834.40	2,650.00	1,815.60	31.49
11-16-10-52400	CITY HALL BUILDING REPAIRS	15.99	12,174.76	22,000.00	9,825.24	55.34
11-16-10-53100	CITY HALL OFFICE SUPPLIES	230.35	2,199.05	3,300.00	1,100.95	66.64
11-16-10-53500	CITY HALL BLDG MAINT SUPPLIES	462.64	2,531.81	5,500.00	2,968.19	46.03
11-16-10-53600	CITY HALL MAINT SERVICE COSTS	4,972.63	11,771.34	16,000.00	4,228.66	73.57
11-16-10-53990	CITY HALL MISC EXP	.00	.00	.00	.00	.00
11-16-10-55310	CH OFFICE EQUIPMENT CONTRACTS	364.64	2,229.92	3,000.00	770.08	74.33
11-16-10-55320	CH POSTAGE METER RENT & EXP	891.60	2,674.80	5,000.00	2,325.20	53.50
Total CITY HALL BUILDING:		18,675.88	119,477.31	204,640.00	85,162.69	58.38
Total CITY HALL BUILDING:		18,675.88	119,477.31	204,640.00	85,162.69	58.38
POLICE DEPARTMENT						
POLICE DEPARTMENT						
11-21-00-43520	LAW ENFORCEMENT TRAINING AIDS	.00	.00	5,440.00	5,440.00	.00
11-21-00-43530	FEDERAL GRANTS & REIMBURSEME	50,277.39	50,277.39	.00	50,277.39-	.00
11-21-00-43540	STATE GRANTS & REIMBURSEMENTS	1,194.73-	7,820.00	5,000.00	2,820.00-	156.40
11-21-00-46200	SEIZURES	.00	.00	3,500.00	3,500.00	.00
11-21-00-46210	MISCELLANEOUS REVENUE	519.17-	646.32	2,100.00	1,453.68	30.78
11-21-00-46220	WAGE REIMBURSEMENTS	1,636.41	6,527.51	70,372.00	63,844.49	9.28
11-21-00-46230	MISC TAXABLE REVENUES	.00	4.75	250.00	245.25	1.90
11-21-00-46240	FINGERPRINTING	28.44	439.07	500.00	60.93	87.81
11-21-00-46250	VEHICLE LOCKOUT FEE	355.47	2,915.95	5,200.00	2,284.05	56.08
11-21-00-46260	BLOOD DRAW REIMBURSEMENT	52.50	787.50	1,100.00	312.50	71.59
11-21-00-47300	DONATIONS	.00	1,400.00	1,500.00	100.00	93.33
11-21-00-47350	COMMUNICATIONS REIMB-FIRE DEPT	.00	41,703.00	41,703.00	.00	100.00
11-21-00-47370	SOFTVEST DONATIONS/GRANTS	666.50	4,699.45	2,400.00	2,299.45-	195.81
11-21-00-48190	DISCOUNTS EARNED-PD	.00	.00	.00	.00	.00
11-21-00-48300	SALE OF POLICE EQUIPMENT	.00	.00	.00	.00	.00
11-21-00-48310	SALE OF 1033 PROPERTY	.00	.00	.00	.00	.00
Total POLICE DEPARTMENT:		51,302.81	117,220.94	139,065.00	21,844.06	84.29
POLICE DEPARTMENT						
11-21-00-51100	POLICE FT SALARIES	162,906.58	1,343,345.68	2,075,354.00	732,008.32	64.73
11-21-00-51200	POLICE PT WAGES	10,786.21	57,478.42	106,650.00	49,171.58	53.89
11-21-00-51250	POLICE OVERTIME WAGES	3,097.55	17,658.20	35,175.00	17,516.80	50.20
11-21-00-51270	PD COMPENSATION PER CONTRACT	3,884.17	54,078.45	114,982.00	60,903.55	47.03
11-21-00-51340	PD LIFE INSURANCE	251.84	1,908.21	3,600.00	1,691.79	53.01
11-21-00-51345	PD HEALTH INSURANCE	45,803.51	360,327.43	580,700.00	220,372.57	62.05
11-21-00-51347	PD HEALTH INS OPT OUT	3,900.00	31,200.00	46,800.00	15,600.00	66.67
11-21-00-51350	PD DENTAL INSURANCE	2,225.00	17,395.24	28,440.00	11,044.76	61.16
11-21-00-51355	PD VISION INSURANCE	118.19	955.99	1,560.00	604.01	61.28
11-21-00-51360	PD RETIREMENT FUND	24,310.83	206,564.15	322,921.00	116,356.85	63.97
11-21-00-51370	PD DISABILITY INS	776.02	4,831.18	7,000.00	2,168.82	69.02
11-21-00-51380	PD UNIFORM ALLOWANCE	1,717.34	12,852.14	27,775.00	14,922.86	46.27
11-21-00-51390	PART TIME UNIFORM EXPENSE	136.52	2,425.40	5,900.00	3,474.60	41.11
11-21-00-51400	PD INTERPRETERS FEES	14.50	33.35	1,000.00	966.65	3.34
11-21-00-51410	PD OUTSIDE OFFICERS	.00	.00	.00	.00	.00
11-21-00-51520	PD SOCIAL SECURITY	13,973.61	112,777.83	178,410.00	65,632.17	63.21

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-21-00-51522	PD OPT OUT SOCIAL SECURITY	1,189.44	1,189.44	3,580.00	2,390.56	33.22
11-21-00-51900	PFC COMMISSION EXPENSES	.00	64.50	600.00	535.50	10.75
11-21-00-52140	OUTSIDE LEGAL EXPENSES	.00	.00	1,200.00	1,200.00	.00
11-21-00-52210	PD TELEPHONE EXPENSE	2,049.12	16,235.47	27,440.00	11,204.53	59.17
11-21-00-52220	POLICE IMPOUND BLDG ELECTRIC	24.98	196.55	400.00	203.45	49.14
11-21-00-52450	EQUIPMENT REPAIRS-INS CLAIMS	.00	.00	2,000.00	2,000.00	.00
11-21-00-52620	PD COMMUNICATION SYS MAINT FEE	3,084.00	6,264.53	9,000.00	2,735.47	69.61
11-21-00-52900	CARE OF PRISONERS	.00	.00	1,000.00	1,000.00	.00
11-21-00-52910	CARE OF STRAY ANIMALS	.00	25.00	400.00	375.00	6.25
11-21-00-53050	DATA PROCESSING	60.50	17,849.11	21,110.00	3,260.89	84.55
11-21-00-53100	PD OFFICE SUPPLIES	1,099.01	4,381.11	7,000.00	2,618.89	62.59
11-21-00-53120	PD POSTAGE	91.40	853.44	1,600.00	746.56	53.34
11-21-00-53160	CRIME PREVENTION PROGRAM	.00	842.82	6,000.00	5,157.18	14.05
11-21-00-53300	PD MILEAGE/TRAVEL	.00	2,669.25	2,200.00	469.25-	121.33
11-21-00-53310	PD MEALS & LODGING	.00	1,571.12	6,500.00	4,928.88	24.17
11-21-00-53410	PD FUEL EXPENSE	.00	16,227.75	34,375.00	18,147.25	47.21
11-21-00-53420	PD SPECIAL EQUIPMENT	33.73	6,580.27	11,650.00	5,069.73	56.48
11-21-00-53610	PD EQUIP MAINT SERV COSTS	1,964.77	20,037.99	24,200.00	4,162.01	82.80
11-21-00-53800	PD SPECIAL INVESTIGATIONS	.00	6,410.90	12,585.00	6,174.10	50.94
11-21-00-53990	PD MISCELLANEOUS EXP	115.97	1,481.69	4,000.00	2,518.31	37.04
11-21-00-54100	PD TRAINING EXPENSES	431.66	21,681.33	49,810.00	28,128.67	43.53
11-21-00-54110	PD APPLICATION PROCESS	219.58	4,431.20	8,000.00	3,568.80	55.39
11-21-00-54120	TRNG & TRAVEL-REIMBURSEABLE	.00	.00	.00	.00	.00
11-21-00-54150	TUITION & BOOKS PER CONTRACT	2,053.68	2,535.21	11,400.00	8,864.79	22.24
11-21-00-54500	PRO-PHOENIX MAINT CONTRACT	.00	29,797.45	31,773.00	1,975.55	93.78
11-21-00-55000	COVID-19 EXPENDITURES	1,648.29	3,870.24	.00	3,870.24-	.00
11-21-00-55310	COPY MACHINE & SHREDDING SVC	154.51	1,803.98	4,200.00	2,396.02	42.95
11-21-00-55330	TELETYPE EXPENSE	.00	9,240.00	11,053.00	1,813.00	83.60
11-21-00-57340	GRANT PURCHASES-FEDERAL	.00	.00	.00	.00	.00
11-21-00-57350	GRANT PURCHASES-STATE	.00	7,820.00	.00	7,820.00-	.00
11-21-00-57360	DONOR PURCHASES	.00	.00	.00	.00	.00
11-21-00-57370	BODY ARMOR EXPENDITURES	.00	5,022.00	5,100.00	78.00	98.47
11-21-00-57380	EXPENDITURES-SEIZURE $	.00	.00	.00	.00	.00
11-21-00-57390	1033 EXPENDITURES	.00	.00	.00	.00	.00
11-21-00-58100	EQUIPMENT OUTLAY	551.19-	35,322.93	58,003.00	22,680.07	60.90
Total POLICE DEPARTMENT:		287,571.32	2,448,236.95	3,892,446.00	1,444,209.05	62.90
Total POLICE DEPARTMENT:		338,874.13	2,565,457.89	4,031,511.00	1,466,053.11	63.64
FIRE DEPARTMENT						
FIRE DEPARTMENT						
11-22-00-43400	EMS PROV SUPP-ACT 102 EQUIP	.00	.00	4,320.00	4,320.00	.00
11-22-00-43410	EMS PROV SUPP-ACT 102 TRAIN	.00	.00	1,307.00	1,307.00	.00
11-22-00-43420	FIRE DUES FROM STATE	.00	54,449.51	51,421.00	3,028.51-	105.89
11-22-00-43440	FIRE DUES FROM TOWN OF GENEVA	.00	.00	12,000.00	12,000.00	.00
11-22-00-43540	STATE GRANTS & REIMBURSEMENTS	.00	.00	.00	.00	.00
11-22-00-43542	FEDERAL GRANTS & REIMBURSE	29,421.11	29,421.11	.00	29,421.11-	.00
11-22-00-44710	FIRE DEPT BURNING PERMIT	100.00	1,165.00	1,000.00	165.00-	116.50
11-22-00-46100	MISCELLANEOUS REVENUE	3,232.00	10,285.75	5,000.00	5,285.75-	205.72
11-22-00-46200	FIRE WAGE INCOME	.00	.00	.00	.00	.00
11-22-00-46210	VEHICLE/CHARGES	.00	.00	.00	.00	.00
11-22-00-46220	EMS WAGE INCOME	.00	.00	.00	.00	.00
11-22-00-46230	INSPECTION FEES	27,313.75	31,422.50	61,500.00	30,077.50	51.09
11-22-00-46240	FIRE/EMS BILLING REVENUE	50,608.44	378,312.49	520,000.00	141,687.51	72.75
11-22-00-46245	ALS INTERCEPT FEE	.00	4,200.00	10,000.00	5,800.00	42.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-22-00-46250	PLAN REVIEW/SPRINKLER SYSTEMS	.00	4,290.00	9,000.00	4,710.00	47.67
11-22-00-47300	TOWNSHIPS FIRE SERVICES	2,562.00	32,503.50	55,000.00	22,496.50	59.10
11-22-00-47400	EMS TRANSPORT/VEHICLE CHARGE	.00	.00	.00	.00	.00
11-22-00-47500	VIOLATION FEES	.00	.00	.00	.00	.00
11-22-00-48110	INTEREST	7.67	1,556.33	1,000.00	556.33-	155.63
11-22-00-48300	SALE OF FIRE DEPT EQUIPMENT	.00	.00	.00	.00	.00
11-22-00-48510	FIRE DEPT DONATIONS	300.00	3,886.74	2,000.00	1,886.74-	194.34
11-22-00-48550	DONATIONS-CPR CLASSES	.00	535.00	2,200.00	1,665.00	24.32
11-22-00-49100	APPROP FROM DESIGNATED FB A/C	.00	.00	5,000.00	5,000.00	.00
Total FIRE DEPARTMENT:		113,544.97	552,027.93	740,748.00	188,720.07	74.52
FIRE DEPARTMENT						
11-22-00-51130	FIRE OFFICER SALARIES	3,165.56	28,296.44	43,745.00	15,448.56	64.68
11-22-00-51140	FIRE/EMS STIPEND PAY	1,877.25	15,853.85	25,980.00	10,126.15	61.02
11-22-00-51150	FIRE SAFETY/PUBLIC ED WAGES	.00	954.91	4,615.00	3,660.09	20.69
11-22-00-51155	FIRE SAFETY/PUBLIC ED EXP	.00	103.24	.00	103.24-	.00
11-22-00-51160	FIRE/EMS OTHER PAY	862.24	4,218.86	5,335.00	1,116.14	79.08
11-22-00-51220	PAID ON PREMISE WAGES	38,350.56	314,941.35	549,185.00	234,243.65	57.35
11-22-00-51290	EMS LINN CALL PAY	.00	.00	.00	.00	.00
11-22-00-51300	EMS CITY CALL PAY	2,122.71	11,432.25	20,500.00	9,067.75	55.77
11-22-00-51310	EMS GENEVA TWP CALL PAY	.00	275.62	1,510.00	1,234.38	18.25
11-22-00-51330	FD LIFE INSURANCE EXP	764.16	764.16	1,000.00	235.84	76.42
11-22-00-51340	FD WORKMEN DISABILITY INS	654.45-	26,138.00	26,700.00	562.00	97.90
11-22-00-51345	FD HEALTH INSURANCE	.00	.00	.00	.00	.00
11-22-00-51355	FD VISION INSURANCE	.00	.86	.00	.86-	.00
11-22-00-51360	FIRE/EMS RETIREMENT EXP	8,084.40	64,009.70	157,390.00	93,380.30	40.67
11-22-00-51380	FIRE DEPT UNIFORMS	404.34	5,606.80	10,000.00	4,393.20	56.07
11-22-00-51400	FIRE CITY CALL PAY	4,275.18	22,608.41	51,255.00	28,646.59	44.11
11-22-00-51410	FIRE GENEVA TWP CALL PAY	224.40	1,921.84	7,035.00	5,113.16	27.32
11-22-00-51420	FIRE LINN TWP CALL PAY	.00	.00	.00	.00	.00
11-22-00-51430	FIRE WALWORTH CTY CALL PAY	.00	.00	.00	.00	.00
11-22-00-51440	FD TRAVEL/MEAL EXPENSES	.00	.00	500.00	500.00	.00
11-22-00-51520	FD SOCIAL SECURITY EXP	4,330.97	35,343.25	65,120.00	29,776.75	54.27
11-22-00-51900	FIRE COMMISSION MISC EXP	.00	.00	.00	.00	.00
11-22-00-52140	OUTSIDE BILLING SERVICES	.00	21,464.39	40,545.00	19,080.61	52.94
11-22-00-52150	FIRE INSPECTORS WAGES	2,422.54	19,154.83	41,045.00	21,890.17	46.67
11-22-00-52160	FIRE/EMS DATA ENTRY WAGES	1,931.66	17,208.49	31,355.00	14,146.51	54.88
11-22-00-52170	FIRE INVESTIGATION PAY	.00	.00	.00	.00	.00
11-22-00-52180	CONTRACTUAL SERVICES-PARATEC	.00	.00	.00	.00	.00
11-22-00-52210	FIRE TELEPHONE EXPENSE	945.34	6,408.37	9,322.00	2,913.63	68.74
11-22-00-52220	FIREHOUSE ELECTRICITY	1,471.61	8,188.49	14,369.00	6,180.51	56.99
11-22-00-52240	FIREHOUSE GAS HEAT	112.29-	1,436.69	7,210.00	5,773.31	19.93
11-22-00-52260	FIREHOUSE WATER/SEWER BILLS	.00	1,094.34	1,339.00	244.66	81.73
11-22-00-52400	EQUIPMENT REPAIRS-FIRE DEPT	2,089.98	9,098.52	25,000.00	15,901.48	36.39
11-22-00-52410	FIREHOUSE REPAIRS	69.00	8,166.43	6,500.00	1,666.43-	125.64
11-22-00-52620	FD-COMMUNICATION SYS MAINT FEE	.00	1,551.10	3,400.00	1,848.90	45.62
11-22-00-52650	PD COMMUNICATION SERVICES	.00	41,703.00	41,703.00	.00	100.00
11-22-00-53100	OFFICE SUPPLIES	444.27	844.17	1,500.00	655.83	56.28
11-22-00-53120	POSTAGE EXPENSE	.00	126.98	500.00	373.02	25.40
11-22-00-53200	MEMBERSHIP DUES & FEES	39.99	2,046.99	1,800.00	246.99-	113.72
11-22-00-53320	FIRE DEPT CONFERENCES/SCHOOLS	.00	.00	1,500.00	1,500.00	.00
11-22-00-53400	OPERATING SUPPLIES	302.38	2,169.02	5,000.00	2,830.98	43.38
11-22-00-53410	FD FUEL EXPENSE	.00	6,400.50	11,000.00	4,599.50	58.19
11-22-00-53500	BLDG MAINT SUPPLIES-FIREHOUSE	365.13	2,818.09	5,000.00	2,181.91	56.36
11-22-00-53510	EQUIP MAINT SUPPLIES-FIRE DEPT	570.15	1,683.29	5,500.00	3,816.71	30.61

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-22-00-53600	FIREHOUSE MAINT SERVICE COSTS	.00	2,884.36	5,840.00	2,955.64	49.39
11-22-00-53610	FD-EQUIP MAINT SERV COST	.00	.00	.00	.00	.00
11-22-00-53970	BAD DEBT EXPENSE/ADJUSTMENTS	.00	.00	.00	.00	.00
11-22-00-53980	FIRE FILM DEVELOPING	.00	.00	.00	.00	.00
11-22-00-53990	FIRE MISCELLANEOUS EXP	.00	487.24	2,000.00	1,512.76	24.36
11-22-00-54100	FIRE TRAINING PAY	3,093.74	26,634.11	44,835.00	18,200.89	59.40
11-22-00-54120	TUITION REIMB PER CONTRACT	.00	.00	4,000.00	4,000.00	.00
11-22-00-54150	EXPENSE REIMB PER CONTRACT	.00	.00	1,500.00	1,500.00	.00
11-22-00-54500	FIRE IT SERVICES	.00	9,896.43	15,055.00	5,158.57	65.74
11-22-00-54550	LEXIPOL	.00	5,259.00	5,535.00	276.00	95.01
11-22-00-54600	PRO PHOENIX SUPPORT CONTRACT	.00	7,291.95	9,856.00	2,564.05	73.98
11-22-00-55000	COVID-19 EXPENDITURES	5,121.07	14,432.39	.00	14,432.39-	.00
11-22-00-55100	EMS TRAINING PAY	906.31	16,757.54	24,805.00	8,047.46	67.56
11-22-00-55320	FD VOICE MAIL LEASE	.00	.00	.00	.00	.00
11-22-00-56100	CPR CLASS PAY	.00	252.55	2,500.00	2,247.45	10.10
11-22-00-57350	GRANT PURCHASES	.00	.00	.00	.00	.00
11-22-00-57360	DONATION PURCHASES	.00	.00	2,000.00	2,000.00	.00
11-22-00-57500	SPRINKLER SYSTEMS EXPENSES	.00	1,420.00	5,200.00	3,780.00	27.31
11-22-00-58000	FIRE EQUIPMENT/SUPPLIES	763.77	4,550.52	5,000.00	449.48	91.01
11-22-00-58100	EMS EQUIPMENT/SUPPLIES	1,096.30	9,817.84	19,500.00	9,682.16	50.35
11-22-00-58200	STATE MANDATED EQUIP TESTING	2,670.65	15,811.51	23,813.00	8,001.49	66.40
11-22-00-58300	ACT 102 EXPENSES	.00	.00	5,300.00	5,300.00	.00
11-22-00-58400	PRE-EMPLOYMENT TESTING	.00	1,096.00	2,500.00	1,404.00	43.84
11-22-00-58500	EQUIPMENT OUTLAY	.00	3,086.00	12,400.00	9,314.00	24.89
Total FIRE DEPARTMENT:		87,998.92	803,710.67	1,415,097.00	611,386.33	56.80
PROGRAM: 10						
11-22-10-52290	FIRE PROTECTION-HYDRANT RENTA	.00	.00	.00	.00	.00
Total PROGRAM: 10:		.00	.00	.00	.00	.00
Total FIRE DEPARTMENT:		201,543.89	1,355,738.60	2,155,845.00	800,106.40	62.89
BUILDING AND ZONING						
BUILDING AND ZONING						
11-24-00-44300	BUILDING PERMITS	17,973.28	120,766.09	221,000.00	100,233.91	54.65
11-24-00-44310	ELECTRICAL PERMITS	6,879.20	44,203.20	77,000.00	32,796.80	57.41
11-24-00-44320	PLUMBING PERMITS	5,040.00	27,635.00	51,500.00	23,865.00	53.66
11-24-00-44330	OTHER PERMITS	4,239.63	27,835.91	41,000.00	13,164.09	67.89
11-24-00-44340	UTILITY PERMITS	.00	.00	.00	.00	.00
11-24-00-44360	MISCELLANEOUS FEES	.00	.00	.00	.00	.00
11-24-00-44400	ZONING PERMITS & FEES	2,835.00	21,882.40	46,500.00	24,617.60	47.06
11-24-00-46300	TRASH PICK-UP REVENUE	.00	.00	.00	.00	.00
Total BUILDING AND ZONING:		36,967.11	242,322.60	437,000.00	194,677.40	55.45
BUILDING AND ZONING						
11-24-00-51100	BUILDING INSPECTOR SALARIES	5,812.02	49,402.19	75,750.00	26,347.81	65.22
11-24-00-51200	BUILDING INSPECTION WAGES	5,009.65	42,493.19	69,505.00	27,011.81	61.14
11-24-00-51330	INSURANCE DEDUCTIBLE REIMB	.00	.00	.00	.00	.00
11-24-00-51340	BLDG INSPECTOR LIFE INSURANCE	37.19	278.43	420.00	141.57	66.29
11-24-00-51345	BLDG INSPECTOR HEALTH INSUR	3,253.69	26,029.54	39,000.00	12,970.46	66.74
11-24-00-51350	BLDG INSPECTOR DENTAL INSUR	209.28	1,674.24	2,508.00	833.76	66.76
11-24-00-51355	BLDG INSPECTOR VISION INS	10.97	87.76	135.00	47.24	65.01
11-24-00-51360	BLDG INSPECTOR RETIREMENT FUN	640.55	5,343.09	8,065.00	2,721.91	66.25

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-24-00-51370	BLDG INSPECTOR DISABILITY INS	36.65	285.55	395.00	109.45	72.29
11-24-00-51520	BLDG INSPECTOR SOCIAL SECURITY	810.23	6,877.15	11,115.00	4,237.85	61.87
11-24-00-52170	CONTRACT-ELEVATOR INSPECTION	.00	.00	100.00	100.00	.00
11-24-00-52180	CONTRACTS-WEIGHTS & MEASURES	.00	4,800.00	4,800.00	.00	100.00
11-24-00-52190	CONTRACT BUILDING INSPECTOR	1,010.00	5,399.50	11,000.00	5,600.50	49.09
11-24-00-52620	TELEPHONE EXPENSE	66.34	616.47	600.00	16.47-	102.75
11-24-00-53100	BLDG INSPECTOR OFFICE SUPPLIES	252.05	3,911.35	5,000.00	1,088.65	78.23
11-24-00-53200	MEMBERSHIP DUES & FEES	.00	161.60	600.00	438.40	26.93
11-24-00-53300	BLDG INSPECTOR TRAVEL-MILEAGE	333.34	2,666.72	6,000.00	3,333.28	44.45
11-24-00-53310	BLDG INSP-MEALS & LODGING	.00	82.00	2,000.00	1,918.00	4.10
11-24-00-53320	CONFERENCES & SCHOOL	.00	205.00	2,300.00	2,095.00	8.91
11-24-00-53350	OTHER PROFESSIONAL FEES	6,997.50	20,757.00	30,000.00	9,243.00	69.19
11-24-00-53990	BLDG INSPECTOR MISC EXPENSES	.00	.00	100.00	100.00	.00
11-24-00-54500	COMPUTER IT SVC & EQUIPMENT	.00	4,000.00	4,000.00	.00	100.00
11-24-00-58100	EQUIPMENT OUTLAY	.00	.00	5,000.00	5,000.00	.00
Total BUILDING AND ZONING:		24,479.46	175,070.78	278,393.00	103,322.22	62.89
Total BUILDING AND ZONING:		61,446.57	417,393.38	715,393.00	297,999.62	58.34
EMERGENCY MANAGEMENT						
EMERGENCY MANAGEMENT						
11-29-00-43530	FEDERAL GRANTS	.00	.00	.00	.00	.00
11-29-00-43540	STATE GRANTS	.00	.00	5,000.00	5,000.00	.00
Total EMERGENCY MANAGEMENT:		.00	.00	5,000.00	5,000.00	.00
EMERGENCY MANAGEMENT						
11-29-00-51200	EMER MGMT PART TIME WAGES	.00	.00	.00	.00	.00
11-29-00-51360	EMER MGMT RETIREMENT	.00	.00	.00	.00	.00
11-29-00-51520	EMER MGMT SOCIAL SEC	.00	.00	.00	.00	.00
11-29-00-52100	SIREN REPAIRS	.00	1,033.52	3,600.00	2,566.48	28.71
11-29-00-52210	EMER MGMT TELEPHONE EXP	38.01	266.07	700.00	433.93	38.01
11-29-00-52220	SIRENS ELECTRICTY	56.93	370.18	825.00	454.82	44.87
11-29-00-52500	FIRE SIREN REPAIRS	1,033.52	.00	.00	.00	.00
11-29-00-53100	EMER MGMT OFFICE SUPPLIES	.00	.00	500.00	500.00	.00
11-29-00-53310	EMER MGMT MEALS,LODGING,ETC	.00	.00	500.00	500.00	.00
11-29-00-53400	EMER MGMT SUPPLIES	.00	742.93	2,900.00	2,157.07	25.62
11-29-00-53600	ONE CALL NOW PROGRAM	.00	543.38	600.00	56.62	90.56
11-29-00-53610	EMER MGMT VEHICLE MAINT/SVC	.00	169.50	2,000.00	1,830.50	8.48
11-29-00-53990	EMER MGMT MISC EXP	.00	.00	500.00	500.00	.00
11-29-00-54100	EMER MGMT TRAINING EXP	.00	.00	500.00	500.00	.00
11-29-00-54130	PUBLIC EDUCATION	.00	.00	800.00	800.00	.00
11-29-00-54140	MEDICAL RESERVE CORPS	.00	169.98	700.00	530.02	24.28
11-29-00-55310	EMER MGMT COPYING COSTS	.00	.00	250.00	250.00	.00
11-29-00-57350	GRANT PURCHASES	.00	.00	.00	.00	.00
11-29-00-58000	FIRE SIRENS	.00	.00	.00	.00	.00
11-29-00-58100	EQUIPMENT OUTLAY	.00	.00	2,040.00	2,040.00	.00
Total EMERGENCY MANAGEMENT:		1,128.46	3,295.56	16,415.00	13,119.44	20.08
Total EMERGENCY MANAGEMENT:		1,128.46	3,295.56	21,415.00	18,119.44	15.39
DPW AND ENGINEERING						
DPW AND ENGINEERING						
11-30-00-52160	CITY ENGINEERING FEES	.00	5,992.00	10,000.00	4,008.00	59.92

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-30-00-52170	SURVEYING	.00	.00	800.00	800.00	.00
Total DPW AND ENGINEERING:		.00	5,992.00	10,800.00	4,808.00	55.48
Total DPW AND ENGINEERING:		.00	5,992.00	10,800.00	4,808.00	55.48
STREET DEPARTMENT						
STREET DEPARTMENT						
11-32-10-43550	MISC STREET DEPT GRANTS	.00	.00	.00	.00	.00
11-32-10-43695	OTHER FEDERAL AIDS	11,196.77	11,196.77	.00	11,196.77-	.00
11-32-10-44350	PUBLIC WORKS CONST PERMIT	300.00	2,425.00	2,000.00	425.00-	121.25
11-32-10-45220	RESTITUTION-STREET DEPT PROP	.00	.00	.00	.00	.00
11-32-10-46300	MISC STREET DEPT REVENUE	.00	244.22	1,500.00	1,255.78	16.28
11-32-10-46440	WEED CUTTING	.00	55.00	2,000.00	1,945.00	2.75
11-32-10-47300	STREET DEPT DONATIONS	.00	.00	.00	.00	.00
Total STREET DEPARTMENT:		11,496.77	13,920.99	5,500.00	8,420.99-	253.11
STREET DEPARTMENT						
11-32-10-51000	DIRECTOR OF PUBLIC WORKS	6,796.14	57,767.19	88,500.00	30,732.81	65.27
11-32-10-51100	ASST PW DIRECTOR SALARY	.00	.00	.00	.00	.00
11-32-10-51110	REDISTRIBUTABLE ST DEPT LABOR	.00	.00	.00	.00	.00
11-32-10-51200	ST DEPT WAGES	22,248.21	206,597.44	329,345.00	122,747.56	62.73
11-32-10-51250	ST DEPT OVERTIME WAGES	2,084.21	7,154.66	14,070.00	6,915.34	50.85
11-32-10-51260	ST DEPT SEASONAL LABOR	7,065.71	27,899.88	27,755.00	144.88-	100.52
11-32-10-51330	INS DEDUCTIBLE REIMBURSEMENT	.00	.00	.00	.00	.00
11-32-10-51340	ST DEPT LIFE INSURANCE	96.01	693.96	1,205.00	511.04	57.59
11-32-10-51345	ST DEPT HEALTH INSURANCE	11,065.39	95,093.00	171,330.00	76,237.00	55.50
11-32-10-51350	ST DEPT DENTAL INSURANCE	730.70	5,900.42	8,443.00	2,542.58	69.89
11-32-10-51355	ST DEPT VISION INSURANCE	32.05	253.59	435.00	181.41	58.30
11-32-10-51360	ST DEPT RETIREMENT FUND	2,101.18	18,917.30	29,155.00	10,237.70	64.89
11-32-10-51370	ST DEPT DISABILITY INS	176.52	1,287.76	1,395.00	107.24	92.31
11-32-10-51380	ST DEPT UNIFORM ALLOW	.00	8,400.00	8,400.00	.00	100.00
11-32-10-51520	ST DEPT SOCIAL SECURITY	2,819.74	22,682.85	35,165.00	12,482.15	64.50
11-32-10-52050	DRUG AND MEDICAL TESTING	579.00	779.00	1,000.00	221.00	77.90
11-32-10-52210	ST DEPT TELEPHONE EXPENSE	363.72	3,137.13	3,800.00	662.87	82.56
11-32-10-52220	ST DEPT BLDG ELECTRICITY	858.96	5,944.20	11,000.00	5,055.80	54.04
11-32-10-52240	ST DEPT BLDG GAS HEAT	59.16	4,732.61	10,000.00	5,267.39	47.33
11-32-10-52260	ST DEPT BLDG-WATER & SEWER	.00	533.91	1,500.00	966.09	35.59
11-32-10-52400	ST DEPT BUILDING REPAIRS	251.32	781.26	2,500.00	1,718.74	31.25
11-32-10-52500	ST DEPT EQUIPMENT REPAIRS	.00	5,085.40	38,000.00	32,914.60	13.38
11-32-10-52620	ST DEPT COMM SYSTEM MAINT FEES	.00	.00	2,500.00	2,500.00	.00
11-32-10-52700	SIDEWALK REPAIRS	.00	2,918.78	2,000.00	918.78-	145.94
11-32-10-53300	MILEAGE/TRAVEL	.00	.00	500.00	500.00	.00
11-32-10-53310	MEALS/LODGING	170.00-	51.18	100.00	48.82	51.18
11-32-10-53320	CONFERENCES/DUES	170.00	470.00	1,500.00	1,030.00	31.33
11-32-10-53400	OPERATING SUPPLIES-STREET DEPT	.00	1,574.52	7,000.00	5,425.48	22.49
11-32-10-53410	VEHICLE-FUEL & OIL	7,516.50	28,328.43	55,000.00	26,671.57	51.51
11-32-10-53420	MOSQUITO CONTROL	4,577.92	4,577.92	5,250.00	672.08	87.20
11-32-10-53440	WEED CUTTING	.00	110.00	2,500.00	2,390.00	4.40
11-32-10-53450	SAFETY GRANT EXPENDITURES	.00	.00	.00	.00	.00
11-32-10-53500	BLDG MAINT SUPPLIES-STR DEPT	.00	1,523.71	2,300.00	776.29	66.25
11-32-10-53510	VEHICLE/EQUIPMENT MAINTENANCE	1,258.04	9,982.01	13,000.00	3,017.99	76.78
11-32-10-53600	ST DEPT BLDG MAINT SERV COSTS	340.29	2,294.91	4,500.00	2,205.09	51.00
11-32-10-53700	ROAD MAINTENANCE SUPPLIES	.00	14,162.54	19,438.00	5,275.46	72.86
11-32-10-53750	STREET CRACK FILLING	.00	.00	.00	.00	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-32-10-53900	FIRST AID AND SAFETY SUPPLIES	88.60	1,454.00	2,500.00	1,046.00	58.16
11-32-10-53990	ST DEPT MISCELLANEOUS EXP	66.06	1,214.88	3,000.00	1,785.12	40.50
11-32-10-55000	COVID-19 EXPENDITURES	1,845.17	13,176.08	.00	13,176.08-	.00
11-32-10-57360	DONATION PURCHASES	.00	.00	.00	.00	.00
Total STREET DEPARTMENT:		73,020.60	555,480.52	904,086.00	348,605.48	61.44
SNOW AND ICE						
11-32-12-46310	SNOW & ICE CONTROL	.00	13,405.00	2,000.00	11,405.00-	670.25
Total SNOW AND ICE:		.00	13,405.00	2,000.00	11,405.00-	670.25
SNOW AND ICE						
11-32-12-51200	SNOW & ICE CONTROL WAGES	.00	14,203.31	35,170.00	20,966.69	40.38
11-32-12-51250	SNOW & ICE CONTROL OVERTIME	.00	9,374.94	26,130.00	16,755.06	35.88
11-32-12-51340	SNOW & ICE LIFE INSURANCE	.00	56.46	100.00	43.54	56.46
11-32-12-51345	SNOW & ICE HEALTH INSURANCE	.00	7,394.71	14,725.00	7,330.29	50.22
11-32-12-51350	SNOW & ICE DENTAL INSURANCE	.00	526.48	862.00	335.52	61.08
11-32-12-51355	SNOW & ICE VISION INSURANCE	.00	15.59	35.00	19.41	44.54
11-32-12-51360	SNOW & ICE RETIREMENT FUND	.00	1,594.49	4,145.00	2,550.51	38.47
11-32-12-51370	SNOW & ICE DISABILITY INS	.00	26.87	120.00	93.13	22.39
11-32-12-51520	SNOW & ICE SOCIAL SECURITY	.00	1,747.14	4,695.00	2,947.86	37.21
11-32-12-52200	CONTRACT HAULING SERVICES	.00	2,430.00	16,000.00	13,570.00	15.19
11-32-12-52500	SNOW & ICE CONTROL-REPAIRS	.00	2,099.02	4,500.00	2,400.98	46.64
11-32-12-53100	SNOW & ICE OFFICE SUPPLIES	.00	.00	.00	.00	.00
11-32-12-53400	OPERATING SUPPLIES-SNOW & ICE	.00	40,326.40	62,500.00	22,173.60	64.52
11-32-12-53440	SNOW REMOVAL EXPENSES	.00	12,785.00	1,000.00	11,785.00-	1,278.50
11-32-12-53510	EQUIP MAINT SUPPL-SNOW & ICE	.00	1,470.86	4,500.00	3,029.14	32.69
Total SNOW AND ICE:		.00	94,051.27	174,482.00	80,430.73	53.90
TREE AND BRUSH						
11-32-13-46440	BRUSH PICKUP CHARGES	.00	420.00	500.00	80.00	84.00
11-32-13-46810	SALE OF TREES	.00	.00	.00	.00	.00
11-32-13-48510	DONATIONS TO TREE PROGRAM	140.00	735.50	.00	735.50-	.00
Total TREE AND BRUSH:		140.00	1,155.50	500.00	655.50-	231.10
TREE AND BRUSH						
11-32-13-51200	TREE & BRUSH WAGES	8,670.12	73,245.43	71,145.00	2,100.43-	102.95
11-32-13-51250	TREE & BRUSH OVERTIME	330.47	595.25	1,005.00	409.75	59.23
11-32-13-51340	TREE & BRUSH LIFE INSURANCE	28.92	192.44	310.00	117.56	62.08
11-32-13-51345	TREE & BRUSH HEALTH INSURANCE	3,455.18	25,611.96	24,255.00	1,356.96-	105.59
11-32-13-51350	TREE & BRUSH DENTAL INSURANCE	200.58	1,557.62	1,320.00	237.62-	118.00
11-32-13-51355	TREE & BRUSH VISION INSURANCE	8.41	70.56	70.00	.56-	100.80
11-32-13-51360	TREE & BRUSH RETIREMENT FUND	607.54	4,987.27	4,875.00	112.27-	102.30
11-32-13-51370	TREE & BRUSH DISABILITY INS	17.24	150.92	230.00	79.08	65.62
11-32-13-51520	TREE & BRUSH SOC SEC	671.04	5,495.73	5,525.00	29.27	99.47
11-32-13-52200	FORESTRY SERVICES	.00	66.88	3,000.00	2,933.12	2.23
11-32-13-53440	BRUSH PICKUP EXPENSES	.00	300.00	.00	300.00-	.00
11-32-13-53460	PURCHASE OF TREES	.00	90.00	10,000.00	9,910.00	.90
11-32-13-54100	TRAINING & SEMINARS	.00	1,339.46	1,750.00	410.54	76.54
11-32-13-54200	TREE & BRUSH-REPAIR	.00	70.14	2,000.00	1,929.86	3.51
11-32-13-54300	TREE & BRUSH OPERATING SUPPLY	73.55	5,007.90	8,000.00	2,992.10	62.60
11-32-13-56810	MEMORIAL TREE PURCHASES	.00	.00	.00	.00	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
Total TREE AND BRUSH:		14,063.05	118,781.56	133,485.00	14,703.44	88.98
COMPOST OPERATIONS						
11-32-14-51200	COMPOSTING ST DEPT WAGES	509.38	13,045.33	45,170.00	32,124.67	28.88
11-32-14-51250	COMPOSTING OVERTIME	.00	.00	505.00	505.00	.00
11-32-14-51340	COMPOSTING LIFE INS	.94	44.47	130.00	85.53	34.21
11-32-14-51345	COMPOSTING HEALTH INSURANCE	355.44	5,140.23	18,885.00	13,744.77	27.22
11-32-14-51350	COMPOSTING DENTAL INSURANCE	25.44	402.76	1,106.00	703.24	36.42
11-32-14-51355	COMPOSTING VISION INSURANCE	.00	12.78	45.00	32.22	28.40
11-32-14-51360	COMPOSTING RETIREMENT FUND	34.39	880.56	3,085.00	2,204.44	28.54
11-32-14-51370	COMPOSTING DISABILITY INS	.00	1.64	155.00	153.36	1.06
11-32-14-51520	COMPOSTING SOCIAL SECURITY	37.62	960.47	3,495.00	2,534.53	27.48
11-32-14-52200	COMPOSTING SERVICES	.00	.00	7,000.00	7,000.00	.00
11-32-14-54300	COMPOSTING OPERATING SUPPLIES	.00	1,448.70	2,300.00	851.30	62.99
Total COMPOST OPERATIONS:		963.21	21,936.94	81,876.00	59,939.06	26.79
STORM SEWER						
11-32-15-51200	STORM SEWER WAGES	2,154.44	3,612.98	2,690.00	922.98-	134.31
11-32-15-51250	STORM SEWER OVERTIME	.00	.00	.00	.00	.00
11-32-15-51340	STORM SEWER LIFE INS	1.91	5.22	10.00	4.78	52.20
11-32-15-51345	STORM SEWER HEALTH INSURANCE	851.54	2,259.73	1,120.00	1,139.73-	201.76
11-32-15-51350	STORM SEWER DENTAL INSURANCE	53.82	139.65	65.00	74.65-	214.85
11-32-15-51355	STORM SEWER VISION INSURANCE	2.18	2.18	5.00	2.82	43.60
11-32-15-51360	STORM SEWER RETIREMENT	145.44	243.90	185.00	58.90-	131.84
11-32-15-51370	STORM SEWER DISABILITY INS	.00	.00	10.00	10.00	.00
11-32-15-51520	STORM SEWER SOC SEC	159.36	266.81	205.00	61.81-	130.15
11-32-15-54500	STORM SEWER MAINTENANCE	163.18	615.14	11,200.00	10,584.86	5.49
11-32-15-54600	STORM SEWER DIGGERS HOTLINE	461.33	526.53	4,400.00	3,873.47	11.97
11-32-15-54700	REPAVING MAINTENANCE COSTS	.00	.00	.00	.00	.00
Total STORM SEWER:		3,993.20	7,672.14	19,890.00	12,217.86	38.57
Total STREET DEPARTMENT:		103,676.83	826,403.92	1,321,819.00	495,415.08	62.52
TRAFFIC CONTROL						
TRAFFIC CONTROL						
11-34-10-46390	CAR TOWING REIMBURSEMENTS	1,025.00	2,210.00	2,000.00	210.00-	110.50
Total TRAFFIC CONTROL:		1,025.00	2,210.00	2,000.00	210.00-	110.50
TRAFFIC CONTROL						
11-34-10-51200	TRAFFIC CONTROL WAGES	125.97	1,653.46	2,010.00	356.54	82.26
11-34-10-51250	TRAFFIC CONTROL OVERTIME	47.24	413.35	250.00	163.35-	165.34
11-34-10-51340	TRAFFIC CONTROL LIFE INS	.33	2.57	10.00	7.43	25.70
11-34-10-51345	TRAFFIC CONTROL HEALTH INSUR	97.25	753.75	840.00	86.25	89.73
11-34-10-51350	TRAFFIC CONTROL DENTAL INSUR	4.73	36.62	49.00	12.38	74.73
11-34-10-51355	TRAFFIC CONTROL VISION INS	.00	.00	5.00	5.00	.00
11-34-10-51360	TRAFFIC CONTROL RETIREMENT	11.70	139.52	155.00	15.48	90.01
11-34-10-51370	TRAFFIC CONTROL DISABILITY INS	.00	1.26	10.00	8.74	12.60
11-34-10-51520	TRAFFIC CONTROL SOCIAL SEC	12.81	152.77	175.00	22.23	87.30
11-34-10-52220	ELECTRICITY-FLASHERS	376.15	2,736.48	4,500.00	1,763.52	60.81
11-34-10-52230	STREET LIGHTS ELECTRICITY	8,292.58	59,775.76	104,000.00	44,224.24	57.48
11-34-10-52600	REPAIRS-TRAFFIC SIGNALS,ETC	388.13	4,607.18	5,500.00	892.82	83.77
11-34-10-52610	STREET LIGHTS REPAIRS	.00	1,691.36	5,000.00	3,308.64	33.83

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-34-10-52900	CAR TOWING	305.00	2,245.00	3,000.00	755.00	74.83
11-34-10-53700	MARKING PAINT	4,623.47	12,222.60	13,000.00	777.40	94.02
11-34-10-53740	STREET IDENTIFICATION SIGNS	.00	900.23	2,000.00	1,099.77	45.01
11-34-10-53750	TRAFFIC CONTROL STREET SIGNS	.00	5,850.72	5,000.00	850.72-	117.01
11-34-10-53940	STREET DECORATIONS	.00	909.78	2,500.00	1,590.22	36.39
Total TRAFFIC CONTROL:		14,285.36	94,092.41	148,004.00	53,911.59	63.57
Total TRAFFIC CONTROL:		15,310.36	96,302.41	150,004.00	53,701.59	64.20
SANITATION AND RECYCLING						
SANITATION AND RECYCLING						
11-36-00-52940	SOLID WASTE-RESIDENTIAL	30,178.50	239,949.30	365,374.00	125,424.70	65.67
11-36-00-52950	SOLID WASTE-CONDOMINIUMS	.00	.00	.00	.00	.00
11-36-00-52960	SOLID WASTE-STREET DEPT	3,401.92	10,568.00	12,500.00	1,932.00	84.54
11-36-00-52970	SOLID WASTE-RECYCLING	16,549.50	131,585.10	199,818.00	68,232.90	65.85
Total SANITATION AND RECYCLING:		50,129.92	382,102.40	577,692.00	195,589.60	66.14
Total SANITATION AND RECYCLING:		50,129.92	382,102.40	577,692.00	195,589.60	66.14
MUSEUM						
MUSEUM						
11-51-10-52220	MUSEUM-ELECTRICITY	1,419.39	4,719.83	13,000.00	8,280.17	36.31
11-51-10-52240	MUSEUM-GAS HEAT	23.80	2,172.60	4,000.00	1,827.40	54.32
11-51-10-52260	MUSEUM-WATER & SEWER EXP	.00	732.48	2,000.00	1,267.52	36.62
11-51-10-52400	MUSEUM-MAINTENANCE & REPAIRS	11.68	2,611.31	5,000.00	2,388.69	52.23
11-51-10-57350	MUSEUM-OPERATIONS SUBSIDY	.00	6,500.00	13,000.00	6,500.00	50.00
Total MUSEUM:		1,454.87	16,736.22	37,000.00	20,263.78	45.23
Total MUSEUM:		1,454.87	16,736.22	37,000.00	20,263.78	45.23
PARKS						
PARKS						
11-52-00-46740	PARK APPLICATION FEE	.00	.00	650.00	650.00	.00
11-52-00-46750	PARK USE FEES	560.00	965.00	7,000.00	6,035.00	13.79
11-52-00-48500	PARK DONATIONS	.00	5,261.85	.00	5,261.85-	.00
11-52-00-48910	PARK FUND COLLECTIONS	.00	.00	.00	.00	.00
Total PARKS:		560.00	6,226.85	7,650.00	1,423.15	81.40
PARKS						
11-52-00-51200	PARKS WAGES	7,682.39	43,412.26	82,470.00	39,057.74	52.64
11-52-00-51250	PARKS OVERTIME WAGES	592.62	5,123.04	6,535.00	1,411.96	78.39
11-52-00-51340	PARKS LIFE INSURANCE	32.16	152.60	235.00	82.40	64.94
11-52-00-51345	PARKS HEALTH INSURANCE	2,882.44	13,489.16	34,490.00	21,000.84	39.11
11-52-00-51350	PARKS DENTAL INSURANCE	205.62	1,167.63	2,020.00	852.37	57.80
11-52-00-51355	PARKS VISION INSURANCE	6.22	31.37	80.00	48.63	39.21
11-52-00-51360	PARKS RETIREMENT FUND	558.55	3,276.13	6,010.00	2,733.87	54.51
11-52-00-51370	PARKS DISABILITY INS	.00	4.00	280.00	276.00	1.43
11-52-00-51520	PARKS SOCIAL SECURITY	607.34	3,585.92	6,810.00	3,224.08	52.66
11-52-00-52220	PARKS ELECTRICITY	514.99	4,654.59	10,000.00	5,345.41	46.55
11-52-00-52260	PARKS WATER & SEWER EXP	.00	2,189.95	8,000.00	5,810.05	27.37
11-52-00-52270	FOUNTAINS/STATUES-WATER/SEWER	.00	333.36	3,000.00	2,666.64	11.11
11-52-00-52410	BLDG MAINT&REPAIR-PARKS	165.00	664.09	2,000.00	1,335.91	33.20

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-52-00-52500	EQUIPMENT REPAIR SERVICES	131.65	1,364.82	6,100.00	4,735.18	22.37
11-52-00-53400	PARKS OPERATING SUPPLIES	477.94	1,670.62	2,000.00	329.38	83.53
11-52-00-53500	BLDG MAINT SUPPLIES-PARKS	2,648.04	13,993.89	23,000.00	9,006.11	60.84
11-52-00-53520	GROUNDS MAINT SUPPLIES	303.25	11,302.43	12,000.00	697.57	94.19
11-52-00-53620	GROUNDS FERTILIZER/WEED CONTR	875.71	2,424.98	7,000.00	4,575.02	34.64
11-52-00-53990	PARKS MISCELLANEOUS EXPENSES	.00	25.42	3,000.00	2,974.58	.85
11-52-00-57360	PARK DONATION PURCHASES	.00	2,850.00	.00	2,850.00-	.00
11-52-00-58400	4 SEASON NATURE PRESERVE	.00	1,029.29	500.00	529.29-	205.86
11-52-00-59220	DUNN FIELD ELECTRIC	69.24	1,167.24	2,000.00	832.76	58.36
11-52-00-59500	BLDG MAINT SUPPLIES-RECREATION	.00	151.26	.00	151.26-	.00
11-52-00-59510	EQUIP MAINT SUPPL-RECREATION	.00	1,152.83	.00	1,152.83-	.00
Total PARKS:		17,753.16	115,216.88	217,530.00	102,313.12	52.97
VETERANS PARK						
11-52-01-51200	VETS PARKS WAGES	4,072.14	27,435.51	38,515.00	11,079.49	71.23
11-52-01-51250	VETS PARKS OVERTIME	565.95	2,167.91	3,320.00	1,152.09	65.30
11-52-01-51340	VETS PARK LIFE INSURANCE	23.20	109.44	110.00	.56	99.49
11-52-01-51345	VETS PARK HEALTH INSURANCE	1,707.09	11,858.35	16,120.00	4,261.65	73.56
11-52-01-51350	VETS PARK DENTAL INSURANCE	110.00	775.86	944.00	168.14	82.19
11-52-01-51355	VETS PARK VISION INSURANCE	5.72	38.88	40.00	1.12	97.20
11-52-01-51360	VETS PARKS RETIREMENT FUND	313.07	2,000.23	2,825.00	824.77	70.80
11-52-01-51370	VETS PARKS DISABILITY INS	15.45	107.49	130.00	22.51	82.68
11-52-01-51520	VETS PARKS SOCIAL SECURITY	340.49	2,174.76	3,200.00	1,025.24	67.96
11-52-01-52220	VETS PARKS ELECTRICITY	680.39	3,836.73	8,500.00	4,663.27	45.14
11-52-01-52240	VETS PARK GAS HEAT	10.23	357.94	1,000.00	642.06	35.79
11-52-01-52260	VETS PARK WATER & SEWER	.00	929.89	2,000.00	1,070.11	46.49
11-52-01-53400	VETS PARK OPERATING SUPPLIES	159.00	948.09	1,500.00	551.91	63.21
11-52-01-53500	BLDG MAINT & REPAIR	.00	237.03	1,500.00	1,262.97	15.80
11-52-01-59520	GROUNDS MAINTENANCE SUPPLIES	.00	1,444.87	2,500.00	1,055.13	57.79
Total VETERANS PARK:		8,002.73	54,422.98	82,204.00	27,781.02	66.20
Total PARKS:		26,315.89	175,866.71	307,384.00	131,517.29	57.21
PLAN COMMISSION						
PLAN COMMISSION						
11-69-30-51100	PLAN COMMISSION SALARIES	.00	.00	.00	.00	.00
11-69-30-51900	PLAN COMMISSION MEETINGS	.00	.00	.00	.00	.00
11-69-30-52120	OUTSIDE PROFESSIONAL PLANNING	856.50	9,584.36	10,000.00	415.64	95.84
11-69-30-52150	SMART GROWTH SERVICES	.00	.00	.00	.00	.00
11-69-30-52160	COMPREHENSIVE PLAN	.00	4,726.28	.00	4,726.28-	.00
11-69-30-52170	ECONOMIC DEVELOPMENT	.00	3,825.50	3,826.00	.50	99.99
11-69-30-52180	ZONING CODES	.00	.00	.00	.00	.00
11-69-30-53100	PLAN COMMISSION OFFICE SUPPL	.00	.00	.00	.00	.00
11-69-30-53140	OFFICAL PUBLICATION & NOTICES	.00	.00	.00	.00	.00
11-69-30-53320	PLAN COMMISSION CONF & SCHOOL	.00	.00	1,000.00	1,000.00	.00
11-69-30-53990	PLAN COMMISSION MISC EXP	.00	.00	.00	.00	.00
Total PLAN COMMISSION:		856.50	18,136.14	14,826.00	3,310.14-	122.33
Total PLAN COMMISSION:		856.50	18,136.14	14,826.00	3,310.14-	122.33
CONSERVATION AND DEVELOPMENT						
CONSERVATION AND DEVELOPMENT						
11-70-00-47210	HISTORIC PRESERVATION DONATION	.00	19.00	.00	19.00-	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
11-70-00-47230	HISTORIC PLAQUE REIMBURSEMENT	.00	.00	.00	.00	.00
11-70-00-47300	AVIAN DONATIONS	.00	15.00	1,000.00	985.00	1.50
	Total CONSERVATION AND DEVELOPMENT:	.00	34.00	1,000.00	966.00	3.40
CONSERVATION AND DEVELOPMENT						
11-70-00-55300	RECREATION PROGRAMS AND EVEN	.00	.00	.00	.00	.00
11-70-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	.00	.00	.00	.00	.00
11-70-00-57200	HISTORIC PRESERVATION	.00	715.00	4,500.00	3,785.00	15.89
11-70-00-57210	EXP FROM HIST PRES DONATIONS	.00	.00	.00	.00	.00
11-70-00-57230	HISTORIC PLAQUE PURCHASES	.00	.00	2,000.00	2,000.00	.00
11-70-00-57500	CEMETERY-OPERATING CONTRIB	.00	.00	.00	.00	.00
11-70-00-57600	YMCA-YOUTH ATHLETIC PROGRAM	9,180.00	45,900.00	55,080.00	9,180.00	83.33
11-70-00-57700	LAKE GENEVA CVB ASSISTANCE	.00	.00	.00	.00	.00
11-70-00-57800	AVIAN COMMITTEE EXPENSES	514.50	1,207.93	4,950.00	3,742.07	24.40
11-70-00-57810	AVIAN COMMITTEE DONATION EXP	.00	.00	.00	.00	.00
	Total CONSERVATION AND DEVELOPMENT:	9,694.50	47,822.93	66,530.00	18,707.07	71.88
	Total CONSERVATION AND DEVELOPMENT:	9,694.50	47,856.93	67,530.00	19,673.07	70.87
	GENERAL FUND Revenue Total:	3,019,559.39	7,805,158.86	10,168,610.00	2,363,451.14	76.76
	GENERAL FUND Expenditure Total:	720,494.32	6,272,290.60	10,168,610.00	3,896,319.40	61.68
	Net Total GENERAL FUND:	2,299,065.07	1,532,868.26	.00	1,532,868.26-	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
DEBT SERVICE						
DEBT SERVICE						
DEBT SERVICE						
20-81-00-41110	PROPERTY TAX LEVY	.00	1,038,175.00	1,038,175.00	.00	100.00
20-81-00-48110	INTEREST INCOME	.00	.00	.00	.00	.00
20-81-00-49000	BOND PROCEEDS	.00	.00	.00	.00	.00
20-81-00-49100	APPLIED PRIOR YR APPROPRIATION	.00	.00	30,000.00	30,000.00	.00
20-81-00-49400	TRANSFER IN FROM GENERAL FUND	.00	.00	.00	.00	.00
Total DEBT SERVICE:		.00	1,038,175.00	1,068,175.00	30,000.00	97.19
DEBT SERVICE						
20-81-00-52160	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
20-81-00-56130	2003 REF GO BONDS-PRINCIPAL	.00	.00	.00	.00	.00
20-81-00-56150	2006 REF GO BONDS-PRINCIPAL	.00	.00	.00	.00	.00
20-81-00-56240	2011 PROM NOTE-PRINCIPAL	.00	570,000.00	570,000.00	.00	100.00
20-81-00-56250	2011 SHARED SAVINGS-PRINCIPAL	.00	.00	.00	.00	.00
20-81-00-56260	2014 BOND-PRINCIPAL	.00	365,000.00	365,000.00	.00	100.00
20-81-00-56270	2017 GO LOAN-PRINCIPAL	.00	.00	.00	.00	.00
20-81-00-56530	2003 REF GO BONDS-INTEREST	.00	.00	.00	.00	.00
20-81-00-56550	2006 REF GO BONDS-INTEREST	.00	.00	.00	.00	.00
20-81-00-56560	2011 PROM NOTE-INTEREST	475.00	15,782.50	23,205.00	7,422.50	68.01
20-81-00-56570	2014 BOND-INTEREST	.00	16,825.00	28,175.00	11,350.00	59.72
20-81-00-56580	2017 GO LOAN-INTEREST	.00	29,504.63	81,795.00	52,290.37	36.07
20-81-00-56640	2011 SHARED SAVINGS-INTEREST	.00	.00	.00	.00	.00
20-81-00-59500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00
Total DEBT SERVICE:		475.00	997,112.13	1,068,175.00	71,062.87	93.35
Total DEBT SERVICE:		475.00	2,035,287.13	2,136,350.00	101,062.87	95.27
DEBT SERVICE Revenue Total:		.00	1,038,175.00	1,068,175.00	30,000.00	97.19
DEBT SERVICE Expenditure Total:		475.00	997,112.13	1,068,175.00	71,062.87	93.35
Net Total DEBT SERVICE:		475.00-	41,062.87	.00	41,062.87-	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
LAKEFRONT OPERATIONS						
LAKEFRONT OPERATIONS						
LAKEFRONT OPERATIONS						
40-00-00-48110	INTEREST INCOME	116.25	4,244.40	10,000.00	5,755.60	42.44
40-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	525,000.00	525,000.00	.00
Total LAKEFRONT OPERATIONS:		116.25	4,244.40	535,000.00	530,755.60	.79
Total LAKEFRONT OPERATIONS:		116.25	4,244.40	535,000.00	530,755.60	.79
BUOYS AND BOAT STALLS						
BUOYS AND BOAT STALLS						
40-52-10-46750	BUOY/BOAT STALL WAITING LIST	300.00	1,200.00	1,200.00	.00	100.00
40-52-10-46755	KAYAK WAITING LIST	20.00	195.00	.00	195.00-	.00
40-52-10-46760	BUOY/STALL LATE FEES	.00	2,318.29	600.00	1,718.29-	386.38
40-52-10-46770	BUOY & BOAT STALL RENTAL	3,085.77	173,608.81	191,184.00	17,575.19	90.81
40-52-10-46780	KAYAK RENTAL	320.37	5,178.11	7,027.00	1,848.89	73.69
40-52-10-47250	DONATIONS - LAKEFRONT	.00	.00	.00	.00	.00
Total BUOYS AND BOAT STALLS:		3,726.14	182,500.21	200,011.00	17,510.79	91.25
BUOYS AND BOAT STALLS						
40-52-10-51100	HARBORMASTER SALARY	2,997.44	18,289.05	23,115.00	4,825.95	79.12
40-52-10-51105	HARBORMASTER OT	1,250.50	5,880.16	.00	5,880.16-	.00
40-52-10-51200	PIERS WAGES	.00	.00	.00	.00	.00
40-52-10-51340	HARBOR LIFE INSURANCE	.00	.00	.00	.00	.00
40-52-10-51345	HARBOR HEALTH INSURANCE	.00	.00	.00	.00	.00
40-52-10-51355	HARBOR VISION INSURANCE	.00	.00	.00	.00	.00
40-52-10-51360	HARBOR RETIREMENT EXP	286.73	286.73	.00	286.73-	.00
40-52-10-51520	HARBOR SOCIAL SECURITY	324.96	1,848.93	1,770.00	78.93-	104.46
40-52-10-52110	PIER MAINTENANCE CONTRACT	26,768.00	26,768.00	42,888.00	16,120.00	62.41
40-52-10-52640	BUOYS & BOAT STALLS-REPAIRS	5,004.27	43,515.29	30,000.00	13,515.29-	145.05
40-52-10-53140	LIABILITY & PROPERTY INSURANCE	.00	855.80	1,720.00	864.20	49.76
40-52-10-53510	EQUIP MAINT SUPP-BUOYS,STALLS	.00	6,181.23	1,000.00	5,181.23-	618.12
40-52-10-53980	WEST PIER REPLACEMENT FUND	.00	.00	25,000.00	25,000.00	.00
40-52-10-53990	BUOY/STALL MISC. EXPENSES	.00	445.10	500.00	54.90	89.02
40-52-10-58000	PIER/SLIPS OUTLAY	.00	.00	.00	.00	.00
Total BUOYS AND BOAT STALLS:		36,631.90	104,070.29	125,993.00	21,922.71	82.60
BOAT LAUNCH						
40-52-11-46000	LAUNCH RAMP OVERAGE/SHORTAGE	9.00	9.00	.00	9.00-	.00
40-52-11-46750	LAUNCH PASS FEES	.00	6,635.17	7,500.00	864.83	88.47
40-52-11-46760	BOAT LAUNCH RAMP INCOME	6,899.55	34,720.76	32,000.00	2,720.76-	108.50
Total BOAT LAUNCH:		6,908.55	41,364.93	39,500.00	1,864.93-	104.72
BOAT LAUNCH						
40-52-11-51200	LAUNCH RAMP WAGES	8,291.43	24,829.38	14,875.00	9,954.38-	166.92
40-52-11-51520	LAUNCH RAMP SOC SEC	634.31	1,899.43	1,140.00	759.43-	166.62
40-52-11-52520	LAUNCH RAMP REPAIRS	.00	.00	750.00	750.00	.00
40-52-11-53520	LAUNCH RAMP MAINT SUPPLIES	.00	979.00	1,100.00	121.00	89.00
40-52-11-53620	LAUNCH RAMP MAINT SERVICE COS	.00	.00	.00	.00	.00
40-52-11-53990	LAUNCH RAMP MISCELLANEOUS	.00	566.18	500.00	66.18-	113.24
40-52-11-58100	LAUNCH RAMP OUTLAY	.00	.00	.00	.00	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
Total BOAT LAUNCH:		8,925.74	28,273.99	18,365.00	9,908.99-	153.96
Total BUOYS AND BOAT STALLS:		56,192.33	356,209.42	383,869.00	27,659.58	92.79
BEACH						
BEACH						
40-54-10-43660	DNR LAKE PATROL GRANT	.00	26,893.47	22,000.00	4,893.47-	122.24
40-54-10-46100	MISC BEACH REVENUE	.00	.00	400.00	400.00	.00
40-54-10-46730	BEACH REVENUE	154,254.01	731,156.91	360,000.00	371,156.91-	203.10
40-54-10-46740	BEACH PASS RESIDENTS	188.90	15,187.03	21,000.00	5,812.97	72.32
40-54-10-46750	BEACH PASS - SEASONAL	437.92	454.98	500.00	45.02	91.00
Total BEACH:		154,880.83	773,692.39	403,900.00	369,792.39-	191.56
BEACH						
40-54-10-51200	BEACH MTCE WAGES	431.41	2,430.35	5,325.00	2,894.65	45.64
40-54-10-51250	BEACH MTCE OVERTIME WAGES	215.96	884.57	2,515.00	1,630.43	35.17
40-54-10-51260	BEACH SEASONAL WAGES	18,588.09	48,057.74	58,290.00	10,232.26	82.45
40-54-10-51340	BEACH MTCE LIFE INS	.72	7.00	15.00	8.00	46.67
40-54-10-51345	BEACH MTCE HEALTH INSURANCE	22.42	398.73	2,235.00	1,836.27	17.84
40-54-10-51350	BEACH MTCE DENTAL INSURANCE	2.75	33.56	143.00	109.44	23.47
40-54-10-51355	BEACH MTCE VISION INSURANCE	.07	.74	.00	.74-	.00
40-54-10-51360	BEACH MTCE RETIREMENT FUND	43.70	223.73	535.00	311.27	41.82
40-54-10-51370	BEACH MTCE DISABILITY INS	.00	.00	20.00	20.00	.00
40-54-10-51520	BEACH SOCIAL SECURITY	1,469.62	3,921.57	5,060.00	1,138.43	77.50
40-54-10-52210	BEACH TELEPHONE	77.42	388.95	500.00	111.05	77.79
40-54-10-52220	BEACH ELECTRIC	437.25	2,270.50	5,665.00	3,394.50	40.08
40-54-10-52640	LAKE SPRAYING	.00	4,950.00	5,000.00	50.00	99.00
40-54-10-53100	BEACH OFFICE SUPPLIES	2,961.90	7,522.32	4,500.00	3,022.32-	167.16
40-54-10-53130	WORKER'S COMPENSATION INS	.00	1,999.84	4,000.00	2,000.16	50.00
40-54-10-53140	LIABILITY & PROPERTY INSURANCE	.00	4,303.64	8,600.00	4,296.36	50.04
40-54-10-53400	LUKE OPERATING AND CC EXP	469.50	1,091.66	21,000.00	19,908.34	5.20
40-54-10-53520	BEACH MAINTENANCE SUPPLIES	123.95	1,156.83	5,000.00	3,843.17	23.14
40-54-10-53620	BEACH MAINTENANCE SERVICE COS	750.00	1,232.12	5,000.00	3,767.88	24.64
40-54-10-53720	BEACH DREDGING	.00	.00	.00	.00	.00
40-54-10-53990	BEACH MISCELLANEOUS	.00	2,784.20	2,500.00	284.20-	111.37
40-54-10-57200	WATER SAFETY PATROL	.00	36,845.00	36,845.00	.00	100.00
40-54-10-57210	GLAKE LAW ENFORCEMENT AGENCY	.00	44,616.81	45,000.00	383.19	99.15
40-54-10-57250	LAKE PRESERVATION	.00	.00	.00	.00	.00
40-54-10-57300	GLAKE ENVIRONMENTAL AGENCY	.00	15,000.00	20,000.00	5,000.00	75.00
40-54-10-57350	GENEVA LAKE LEVEL CORP	.00	4,320.00	4,320.00	.00	100.00
40-54-10-57400	LAKE USE COMMISSION	.00	.00	.00	.00	.00
40-54-10-57800	VENETIAN FESTIVAL FIREWORKS	.00	.00	.00	.00	.00
40-54-10-58000	OUTLAY - BEACH EQUIPMENT	.00	.00	.00	.00	.00
40-54-10-58100	OUTLAY-BLDG & GROUNDS	.00	.00	25,000.00	25,000.00	.00
Total BEACH:		25,594.76	184,439.86	267,068.00	82,628.14	69.06
Total BEACH:		180,475.59	958,132.25	670,968.00	287,164.25-	142.80
UPPER RIVIERA						
UPPER RIVIERA						
40-55-10-46390	ONLINE CONVENIENCE FEES	.00	.00	.00	.00	.00
40-55-10-46740	UPPER RIVIERA REVENUE	7,409.29	19,079.90	123,000.00	103,920.10	15.51
40-55-10-46750	UPPER RIVIERA CATERING REV	1,230.98	1,941.88	18,000.00	16,058.12	10.79

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
40-55-10-46760	UPPER RIVIERA MISC REVENUE	1,178.76-	.00	500.00	500.00	.00
Total UPPER RIVIERA:		7,461.51	21,021.78	141,500.00	120,478.22	14.86
UPPER RIVIERA						
40-55-10-51200	RIVIERA MTCE WAGES	4,012.71	31,558.91	49,690.00	18,131.09	63.51
40-55-10-51250	RIVIERA MTCE OVERTIME	839.24	3,849.48	8,040.00	4,190.52	47.88
40-55-10-51260	RIVIERA SECURITY WAGES	903.82	1,109.10	13,065.00	11,955.90	8.49
40-55-10-51340	RIVIERA MTCE LIFE INSURANCE	6.19	43.57	60.00	16.43	72.62
40-55-10-51345	RIVIERA MTCE HEALTH INSURANCE	2,120.34	14,921.63	20,560.00	5,638.37	72.58
40-55-10-51350	RIVIERA MTCE DENTAL INSURANCE	131.36	951.61	1,320.00	368.39	72.09
40-55-10-51355	RIVIERA MTCE VISION INSURANCE	.00	.07	.00	.07-	.00
40-55-10-51360	RIVIERA MTCE RETIREMENT FUND	327.49	2,392.50	3,900.00	1,507.50	61.35
40-55-10-51370	RIVIERA MTCE DISABILITY INS	14.15	109.28	150.00	40.72	72.85
40-55-10-51520	RIVIERA SOCIAL SECURITY	398.47	2,462.11	5,417.00	2,954.89	45.45
40-55-10-52160	PROF SERVICES - SOFTWARE	.00	.00	.00	.00	.00
40-55-10-52210	TELEPHONE EXPENSE	115.69	962.15	1,000.00	37.85	96.22
40-55-10-52240	UPPER RIVIERA GAS HEAT	40.18	2,366.42	5,500.00	3,133.58	43.03
40-55-10-52260	UPPER RIV WATER & SEWER BILLS	.00	909.56	3,100.00	2,190.44	29.34
40-55-10-52400	UPPER RIVIERA REPAIRS	800.00	1,175.28	3,100.00	1,924.72	37.91
40-55-10-52410	DAMAGES-UPPER RIVIERA RENTALS	.00	.00	.00	.00	.00
40-55-10-53100	UPPER RIVIERA BROCHURES	.00	.00	.00	.00	.00
40-55-10-53120	POSTAGE EXPENSE	.00	.00	200.00	200.00	.00
40-55-10-53160	PUBLICATIONS & PROMOTIONS	.00	360.25	5,000.00	4,639.75	7.21
40-55-10-53500	BLDG MAINT SUPPLIES-UPPER RIV	57.93	2,278.79	4,000.00	1,721.21	56.97
40-55-10-53600	UPPER RIVIERA MAINTENANCE	.00	5,830.45	4,000.00	1,830.45-	145.76
Total UPPER RIVIERA:		9,767.57	71,281.16	128,102.00	56,820.84	55.64
LOWER RIVIERA CONCOURSE						
40-55-20-46790	RIVIERA CONCOURSE ELECTRIC	3,778.03	3,778.03	10,300.00	6,521.97	36.68
40-55-20-46900	RIVIERA ATM REVENUE	.00	.00	.00	.00	.00
40-55-20-48200	RIVIERA CONCOURSE LEASES	22,346.21	64,522.40	106,875.00	42,352.60	60.37
40-55-20-48250	DONATIONS-FOUNTAIN	282.15	873.66	1,350.00	476.34	64.72
Total LOWER RIVIERA CONCOURSE:		26,406.39	69,174.09	118,525.00	49,350.91	58.36
LOWER RIVIERA CONCOURSE						
40-55-20-51200	LAKEFRONT SECURITY PD WAGES	4,328.33	12,449.05	18,295.00	5,845.95	68.05
40-55-20-51360	LAKEFRONT SECURITY PD RETIREM	.00	.00	.00	.00	.00
40-55-20-51520	LAKEFRONT SECURITY PD FICA	331.12	952.35	1,400.00	447.65	68.03
40-55-20-52210	RIVIERA ELEVATOR PHONE EXPENSE	31.73	251.15	350.00	98.85	71.76
40-55-20-52260	LOWER RIV WATER & SEWER BILLS	.00	2,497.07	5,460.00	2,962.93	45.73
40-55-20-52400	LOWER RIVIERA REPAIRS	8.70	215.36	5,000.00	4,784.64	4.31
40-55-20-52410	DAMAGES-LOWER RIVIERA RENTALS	.00	.00	.00	.00	.00
40-55-20-53140	LIABILITY & PROPERTY INSURANCE	.00	1,809.04	4,000.00	2,190.96	45.23
40-55-20-53500	BLDG MAINT SUPPLIES-LOWER RIV	833.44	3,643.55	8,000.00	4,356.45	45.54
40-55-20-53550	FOUNTAIN MAINT EXP	.00	674.30	2,000.00	1,325.70	33.72
40-55-20-53600	RIV MAINTENANCE SERVICE COSTS	412.31	4,281.34	8,000.00	3,718.66	53.52
40-55-20-53990	MISCELLANEOUS EXPENSES	.00	207.88	1,000.00	792.12	20.79
40-55-20-58000	OUTLAY - RIVIERA EQUIPMENT	.00	.00	300.00	300.00	.00
40-55-20-58250	LG BEAUTIFICATION EXPENSES	.00	.00	.00	.00	.00
40-55-20-59300	TRANSFER TO GENERAL FUND	.00	.00	461,517.00	461,517.00	.00
40-55-20-59310	TRANSFER TO TID #4	.00	.00	.00	.00	.00
40-55-20-59350	TRANSFER TO CAPITAL PROJECTS	.00	500,000.00	500,000.00	.00	100.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
Total LOWER RIVIERA CONCOURSE:		5,945.63	526,981.09	1,015,322.00	488,340.91	51.90
RIVIERA PIERS AND DOCKS						
40-55-30-46780	RIVIERA DOCKS MAINTENANCE	.00	.00	.00	.00	.00
40-55-30-48210	RIVIERA DOCKS LEASES	72,412.98	157,150.15	150,517.00	6,633.15-	104.41
40-55-30-48220	BUOY & SLIP LEASES	36,657.59	79,948.34	86,582.00	6,633.66	92.34
Total RIVIERA PIERS AND DOCKS:		109,070.57	237,098.49	237,099.00	.51	100.00
RIVIERA PIERS AND DOCKS						
40-55-30-52220	PIER ELECTRIC	4,028.40	18,021.12	40,685.00	22,663.88	44.29
40-55-30-52640	PIER REPAIRS	.00	.00	5,000.00	5,000.00	.00
Total RIVIERA PIERS AND DOCKS:		4,028.40	18,021.12	45,685.00	27,663.88	39.45
Total UPPER RIVIERA:		162,680.07	943,577.73	1,686,233.00	742,655.27	55.96
LAKEFRONT OPERATIONS Revenue Total:		308,570.24	1,329,096.29	1,675,535.00	346,438.71	79.32
LAKEFRONT OPERATIONS Expenditure Total:		90,894.00	933,067.51	1,600,535.00	667,467.49	58.30
Net Total LAKEFRONT OPERATIONS:		217,676.24	396,028.78	75,000.00	321,028.78-	528.04

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
PARKING						
PARKING						
PARKING						
42-34-50-46100	PARKING MISC REVENUE	111.75	1,147.98	1,500.00	352.02	76.53
42-34-50-46320	PARKING TICKET PENALTIES	11,150.00	30,325.00	40,000.00	9,675.00	75.81
42-34-50-46330	PARKING STALL COLLECTIONS	265,116.47	956,624.54	1,375,000.00	418,375.46	69.57
42-34-50-46340	PARKING STALL TICKETS	29,977.50	115,766.50	125,000.00	9,233.50	92.61
42-34-50-46350	PARKING TICKETS-COLL AGENCY	1,404.50	25,959.78	30,000.00	4,040.22	86.53
42-34-50-46360	PARKING STICKERS-WALCO,OVER 4	.00	7,254.86	10,000.00	2,745.14	72.55
42-34-50-46370	PARKING LOT PERMITS	.00	7,677.76	6,000.00	1,677.76-	127.96
42-34-50-46380	BUSINESS PARKING PASSES	331.73	4,228.15	1,500.00	2,728.15-	281.88
42-34-50-46390	ONLINE CONVENIENCE FEES	.00	.00	.00	.00	.00
42-34-50-46400	RESERVED PARKING PERMITS/BAGS	606.63	1,658.77	2,000.00	341.23	82.94
42-34-50-46410	PARKING APP NET COLLECTIONS	27,502.84	60,934.12	75,000.00	14,065.88	81.25
42-34-50-46900	MISC SALES	.00	2,796.22	500.00	2,296.22-	559.24
42-34-50-48110	INTEREST INCOME	119.70	3,801.70	10,000.00	6,198.30	38.02
42-34-50-49100	APPL OF PRIOR YR APPROPRIATION	.00	.00	380,350.00	380,350.00	.00
Total PARKING:		336,321.12	1,218,175.38	2,056,850.00	838,674.62	59.23
PARKING						
42-34-50-51100	PARKING MANAGER SALARY	4,615.40	27,177.13	59,875.00	32,697.87	45.39
42-34-50-51160	PARKING WAGES-CLERK/DISPATCH	5,781.06	47,242.12	85,085.00	37,842.88	55.52
42-34-50-51200	PARKING PT WAGES	12,385.95	71,503.58	110,550.00	39,046.42	64.68
42-34-50-51340	PARKING & OTH LIFE INSURANCE	35.30	271.63	700.00	428.37	38.80
42-34-50-51345	PARKING & OTH HEALTH INSURANCE	3,160.62	26,414.16	78,780.00	52,365.84	33.53
42-34-50-51350	PARKING & OTH DENTAL INSURANCE	176.50	1,383.76	3,828.00	2,444.24	36.15
42-34-50-51355	PARKING & OTH VISION INSURANCE	14.11	109.89	305.00	195.11	36.03
42-34-50-51360	PARKING & OTH RETIREMENT FUND	960.38	6,500.03	11,410.00	4,909.97	56.97
42-34-50-51370	PARKING & OTH DISABILITY INS	42.55	239.64	475.00	235.36	50.45
42-34-50-51380	PARKING UNIFORMS	50.00	771.68	1,100.00	328.32	70.15
42-34-50-51520	PARKING & OTH SOCIAL SECURITY	1,725.09	11,004.05	19,550.00	8,545.95	56.29
42-34-50-52160	LUKE CC AND COLLECTION FEES	16,836.78	73,822.88	57,000.00	16,822.88-	129.51
42-34-50-52200	PARKING LOT PLANTING/MAINT	221.00	10,600.27	21,000.00	10,399.73	50.48
42-34-50-52210	TELEPHONE EXPENSE	149.33	4,771.33	14,000.00	9,228.67	34.08
42-34-50-52500	KIOSK REPAIRS/SUPPLIES	7.49	12,228.05	15,000.00	2,771.95	81.52
42-34-50-52650	POLICE DEPT SERVICES	.00	.00	.00	.00	.00
42-34-50-53100	OFFICE SUPPLIES	64.12	1,217.82	1,500.00	282.18	81.19
42-34-50-53120	POSTAGE EXPENSE	.00	49.37	2,500.00	2,450.63	1.97
42-34-50-53130	WORKERS COMPENSATION INSURAN	.00	1,420.06	3,500.00	2,079.94	40.57
42-34-50-53140	LIABILITY & PROPERTY INSURANCE	.00	1,600.52	3,250.00	1,649.48	49.25
42-34-50-53320	CONFERENCES/TRAINING	.00	.00	1,200.00	1,200.00	.00
42-34-50-53400	OPERATING SUPPLIES-ENFORCEME	.00	9,043.94	10,000.00	956.06	90.44
42-34-50-53410	VEHICLE SUPPLIES-FUEL	.00	414.22	1,000.00	585.78	41.42
42-34-50-53510	VEHICLE/EQUIPMENT MAINT	.00	365.87	2,000.00	1,634.13	18.29
42-34-50-53990	PARKING MISC EXPENSES	1,196.67	7,465.29	20,000.00	12,534.71	37.33
42-34-50-54500	SUPPORT CONTRACTS	3,952.50	96,498.25	115,000.00	18,501.75	83.91
42-34-50-58500	PARKING LOT REV SHARE	.00	.00	16,000.00	16,000.00	.00
42-34-50-58700	OUTLAY-PARKING	.00	343,613.83	380,350.00	36,736.17	90.34
42-34-50-59300	TRANSFER TO TIF	.00	.00	.00	.00	.00
42-34-50-59400	TRANSFER TO CAPITAL PROJECTS	.00	15,000.00	15,000.00	.00	100.00
42-34-50-59500	TRANSFER TO GENERAL FUND	.00	.00	931,892.00	931,892.00	.00
42-34-50-59550	TRANSFER FROM RESERVE TO GF	.00	.00	.00	.00	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
	Total PARKING:	51,374.85	770,729.37	1,981,850.00	1,211,120.63	38.89
	Total PARKING:	387,695.97	1,988,904.75	4,038,700.00	2,049,795.25	49.25
	PARKING Revenue Total:	336,321.12	1,218,175.38	2,056,850.00	838,674.62	59.23
	PARKING Expenditure Total:	51,374.85	770,729.37	1,981,850.00	1,211,120.63	38.89
	Net Total PARKING:	284,946.27	447,446.01	75,000.00	372,446.01-	596.59

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
CAPITAL PROJECTS						
CAPITAL PROJECTS						
CAPITAL PROJECTS						
43-00-00-43790	STATE AIDS-LRIP GRANTS	.00	.00	.00	.00	.00
43-00-00-48110	INTEREST EARNED	170.22	4,044.13	3,015.00	1,029.13-	134.13
43-00-00-48320	SALE OF CITY REAL ESTATE	.00	.00	.00	.00	.00
43-00-00-49000	PROCEEDS FROM BORROWING	.00	2,700,000.00	3,162,250.00	462,250.00	85.38
43-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	73,620.00	73,620.00	.00
43-00-00-49500	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
43-00-00-49510	TRANSFER FROM LAKEFRONT FUND	.00	500,000.00	500,000.00	.00	100.00
43-00-00-49520	TRANSFER FROM PARKING FUND	.00	15,000.00	15,000.00	.00	100.00
43-00-00-49525	TRANSFER FROM TOURISM FUND	.00	75,136.00	75,136.00	.00	100.00
43-00-00-49700	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
Total CAPITAL PROJECTS:		170.22	3,294,180.13	3,829,021.00	534,840.87	86.03
CAPITAL PROJECTS						
43-00-00-52160	ISSUANCE COSTS	.00	.00	.00	.00	.00
Total CAPITAL PROJECTS:		.00	.00	.00	.00	.00
Total CAPITAL PROJECTS:		170.22	3,294,180.13	3,829,021.00	534,840.87	86.03
CITY HALL CAPITAL PROJECTS						
CITY HALL CAPITAL PROJECTS						
43-16-10-17010	CITY HALL CAPITAL PROJECTS	.00	16,184.94	40,000.00	23,815.06	40.46
Total CITY HALL CAPITAL PROJECTS:		.00	16,184.94	40,000.00	23,815.06	40.46
Total CITY HALL CAPITAL PROJECTS:		.00	16,184.94	40,000.00	23,815.06	40.46
PD CAPITAL PROJECTS						
PD CAPITAL PROJECTS						
43-21-00-17010	PD CAPITAL PROJECTS	2,135.00-	5,025.00	178,980.00	173,955.00	2.81
Total PD CAPITAL PROJECTS:		2,135.00-	5,025.00	178,980.00	173,955.00	2.81
Total PD CAPITAL PROJECTS:		2,135.00-	5,025.00	178,980.00	173,955.00	2.81
FIRE DEPT CAPITAL PROJECTS						
FIRE DEPT CAPITAL PROJECTS						
43-22-00-17010	FD CAPITAL PROJECTS	.00	6,225.00	11,035.00	4,810.00	56.41
Total FIRE DEPT CAPITAL PROJECTS:		.00	6,225.00	11,035.00	4,810.00	56.41
Total FIRE DEPT CAPITAL PROJECTS:		.00	6,225.00	11,035.00	4,810.00	56.41
STREET IMPROVEMENT PROGRAM						
STREET IMPROVEMENT PROGRAM						
43-32-10-17010	2019/2020 STREET IMP PROGRAM	15,725.48	110,046.05	870,000.00	759,953.95	12.65
43-32-10-17020	DPW CAPITAL PROJECTS	42,000.00	42,000.00	378,000.00	336,000.00	11.11
Total STREET IMPROVEMENT PROGRAM:		57,725.48	152,046.05	1,248,000.00	1,095,953.95	12.18

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
	Total STREET IMPROVEMENT PROGRAM:	57,725.48	152,046.05	1,248,000.00	1,095,953.95	12.18
DEPARTMENT: 40						
PROGRAM: 00						
43-40-00-17010	RIVIERA RENOVATION	.00	1,656,004.20	2,176,006.00	520,001.80	76.10
	Total PROGRAM: 00:	.00	1,656,004.20	2,176,006.00	520,001.80	76.10
	Total DEPARTMENT: 40:	.00	1,656,004.20	2,176,006.00	520,001.80	76.10
PARKS CAPITAL PROJECTS						
PARKS CAPITAL PROJECTS						
43-52-00-53000	PARKS CAPITAL PROJECTS	.00	.00	60,000.00	60,000.00	.00
	Total PARKS CAPITAL PROJECTS:	.00	.00	60,000.00	60,000.00	.00
	Total PARKS CAPITAL PROJECTS:	.00	.00	60,000.00	60,000.00	.00
DEPARTMENT: 99						
PROGRAM: 00						
43-99-00-17010	LIBRARY CAPITAL PROJECTS	.00	.00	115,000.00	115,000.00	.00
	Total PROGRAM: 00:	.00	.00	115,000.00	115,000.00	.00
	Total DEPARTMENT: 99:	.00	.00	115,000.00	115,000.00	.00
	CAPITAL PROJECTS Revenue Total:	170.22	3,294,180.13	3,829,021.00	534,840.87	86.03
	CAPITAL PROJECTS Expenditure Total:	55,590.48	1,835,485.19	3,829,021.00	1,993,535.81	47.94
	Net Total CAPITAL PROJECTS:	55,420.26-	1,458,694.94	.00	1,458,694.94-	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
TOURISM						
TOURISM						
TOURISM						
47-00-00-41210	ROOM TAX	26,038.24	26,038.24	447,765.00	421,726.76	5.82
47-00-00-48110	INTEREST INCOME	9.05	822.27	3,500.00	2,677.73	23.49
47-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	75,136.00	75,136.00	.00
Total TOURISM:		26,047.29	26,860.51	526,401.00	499,540.49	5.10
TOURISM						
47-00-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	.00	75,000.00	190,625.00	115,625.00	39.34
47-00-00-57210	EVENTS COORDINATOR	2,666.00	23,994.00	32,000.00	8,006.00	74.98
47-00-00-57212	EVENTS COORDINATOR-RIVIERA	2,666.00	23,994.00	.00	23,994.00-	.00
Total TOURISM:		5,332.00	122,988.00	222,625.00	99,637.00	55.24
Total TOURISM:		31,379.29	149,848.51	749,026.00	599,177.49	20.01
DEPARTMENT: 70						
PROGRAM: 00						
47-70-00-57150	PROMOTIONAL GRANT	.00	51,074.34	85,000.00	33,925.66	60.09
47-70-00-57155	TOURISM MUNICIPAL DEVELOPMENT	.00	4,972.69	143,640.00	138,667.31	3.46
47-70-00-59400	TRANSFER TO CAPITAL PROJECTS	.00	75,136.00	75,136.00	.00	100.00
Total PROGRAM: 00:		.00	131,183.03	303,776.00	172,592.97	43.18
Total DEPARTMENT: 70:		.00	131,183.03	303,776.00	172,592.97	43.18
TOURISM Revenue Total:		26,047.29	26,860.51	526,401.00	499,540.49	5.10
TOURISM Expenditure Total:		5,332.00	254,171.03	526,401.00	272,229.97	48.28
Net Total TOURISM:		20,715.29	227,310.52-	.00	227,310.52	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
CEMETERY OPERATIONS						
CEMETERY OPERATIONS						
CEMETERY OPERATIONS						
48-00-00-41110	PROPERTY TAX LEVY	.00	150,000.00	150,000.00	.00	100.00
48-00-00-46100	MISC REVENUE	.00	3,175.00	3,250.00	75.00	97.69
48-00-00-46540	SALE OF GRAVES/NICHES	2,925.00	7,700.00	12,000.00	4,300.00	64.17
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	.00	300.00	700.00	400.00	42.86
48-00-00-46560	BURIAL INTERNMENTS	2,475.00	17,100.00	26,000.00	8,900.00	65.77
48-00-00-48110	INVESTMENT INCOME	17.01	516.93	3,000.00	2,483.07	17.23
48-00-00-49100	APPL OF PRIOR YEARS APPROP	.00	.00	12,615.00	12,615.00	.00
48-00-00-49200	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	594.08	7,964.51	13,000.00	5,035.49	61.27
Total CEMETERY OPERATIONS:		6,011.09	186,756.44	220,565.00	33,808.56	84.67
CEMETERY OPERATIONS						
48-00-00-51200	CEM WAGES	6,916.44	56,456.81	101,505.00	45,048.19	55.62
48-00-00-51250	CEM OVERTIME	101.04	2,597.67	2,520.00	77.67-	103.08
48-00-00-51260	CEM SEASONAL LABOR	1,700.72	10,056.49	12,060.00	2,003.51	83.39
48-00-00-51340	CEM LIFE INSURANCE EXP	22.62	172.63	300.00	127.37	57.54
48-00-00-51345	CEM HEALTH INSURANCE	1,793.66	12,676.91	37,930.00	25,253.09	33.42
48-00-00-51350	CEM DENTAL INSURANCE	70.00	497.79	1,740.00	1,242.21	28.61
48-00-00-51355	CEM VISION INSURANCE	5.70	39.90	140.00	100.10	28.50
48-00-00-51360	CEM RETIREMENT EXPENSE	473.68	4,082.71	7,025.00	2,942.29	58.12
48-00-00-51370	CEM DISABILITY EXP	28.14	201.24	379.00	177.76	53.10
48-00-00-51380	CEM UNIFORM ALLOWANCE	.00	1,200.00	1,200.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	657.19	5,307.37	8,880.00	3,572.63	59.77
48-00-00-52160	CEM PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
48-00-00-52210	CEM TELEPHONE EXP	96.95	933.63	600.00	333.63-	155.61
48-00-00-52220	CEM ELECTRICITY EXP	.00	1,143.19	2,000.00	856.81	57.16
48-00-00-52240	CEM GAS HEAT EXP	12.67	373.99	1,200.00	826.01	31.17
48-00-00-52260	CEM WATER/SEWER EXP	220.00	1,865.72	1,500.00	365.72-	124.38
48-00-00-52400	CEM BUILDING REPAIRS	.00	.00	2,000.00	2,000.00	.00
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	82.30	754.56	3,000.00	2,245.44	25.15
48-00-00-53100	CEM OFFICE SUPPLIES	.00	26.84	150.00	123.16	17.89
48-00-00-53120	CEM POSTAGE EXP	.00	.00	40.00	40.00	.00
48-00-00-53130	CEM WORKERS COMP INS	.00	1,777.42	5,000.00	3,222.58	35.55
48-00-00-53140	CEM LIABILITY/PROPERTY INS	.00	1,029.92	2,500.00	1,470.08	41.20
48-00-00-53400	CEM OPERATING SUPPLIES	.00	594.75	1,000.00	405.25	59.48
48-00-00-53410	CEM FUEL EXPENSE	.00	2,433.79	5,000.00	2,566.21	48.68
48-00-00-53500	CEM BLDG MAINT SUPPLIES	.00	494.31	500.00	5.69	98.86
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	121.95	1,564.80	3,000.00	1,435.20	52.16
48-00-00-53600	CEM MAINT SERVICE EXP	159.00	397.00	1,700.00	1,303.00	23.35
48-00-00-53620	CEM GROUNDS/LANDSCAPING	.00	513.73	800.00	286.27	64.22
48-00-00-53990	CEM MISC EXP	.00	159.00	350.00	191.00	45.43
48-00-00-54200	CEM GRAVES/FOUNDATIONS	.00	36.05	16,400.00	16,363.95	.22
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	.00	146.00	146.00	.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	.00	.00	.00	.00	.00
Total CEMETERY OPERATIONS:		12,462.06	107,388.22	220,565.00	113,176.78	48.69
Total CEMETERY OPERATIONS:		18,473.15	294,144.66	441,130.00	146,985.34	66.68
CEMETERY OPERATIONS Revenue Total:		6,011.09	186,756.44	220,565.00	33,808.56	84.67
CEMETERY OPERATIONS Expenditure Total:		12,462.06	107,388.22	220,565.00	113,176.78	48.69

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
	Net Total CEMETERY OPERATIONS:	6,450.97-	79,368.22	.00	79,368.22-	.00

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
EQUIPMENT REPLACEMENT FUND						
EQUIPMENT REPLACEMENT FUND						
EQUIPMENT REPLACEMENT FUND						
50-00-00-41110	PROPERTY TAX LEVY	.00	600,000.00	600,000.00	.00	100.00
50-00-00-48110	INTEREST EARNED	274.51	10,296.71	19,718.00	9,421.29	52.22
50-00-00-48300	SALE OF MISC EQUIPMENT	.00	.00	.00	.00	.00
50-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	142,187.00	142,187.00	.00
50-00-00-49400	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
Total EQUIPMENT REPLACEMENT FUND:		274.51	610,296.71	761,905.00	151,608.29	80.10
EQUIPMENT REPLACEMENT FUND						
50-00-00-58000	MISC/COMP EQUIP PURCHASES	.00	.00	70,000.00	70,000.00	.00
Total EQUIPMENT REPLACEMENT FUND:		.00	.00	70,000.00	70,000.00	.00
Total EQUIPMENT REPLACEMENT FUND:		274.51	610,296.71	831,905.00	221,608.29	73.36
POLICE DEPARTMENT						
POLICE DEPARTMENT						
50-21-00-48300	SALE OF POLICE EQUIPMENT	.00	400.00	7,000.00	6,600.00	5.71
Total POLICE DEPARTMENT:		.00	400.00	7,000.00	6,600.00	5.71
POLICE DEPARTMENT						
50-21-00-58000	POLICE EQUIPMENT PURCHASES	.00	32,773.64	130,300.00	97,526.36	25.15
Total POLICE DEPARTMENT:		.00	32,773.64	130,300.00	97,526.36	25.15
Total POLICE DEPARTMENT:		.00	33,173.64	137,300.00	104,126.36	24.16
FIRE DEPARTMENT						
FIRE DEPARTMENT						
50-22-00-48300	SALE OF FIRE EQUIPMENT	.00	.00	.00	.00	.00
50-22-00-49100	APPL PRIOR YR APPROPRIATIONS	.00	.00	.00	.00	.00
Total FIRE DEPARTMENT:		.00	.00	.00	.00	.00
FIRE DEPARTMENT						
50-22-00-58000	FIRE EQUIPMENT PURCHASES	14,414.19	80,217.55	279,605.00	199,387.45	28.69
Total FIRE DEPARTMENT:		14,414.19	80,217.55	279,605.00	199,387.45	28.69
Total FIRE DEPARTMENT:		14,414.19	80,217.55	279,605.00	199,387.45	28.69
EMERGENCY MANAGEMENT						
EMERGENCY MANAGEMENT						
50-29-00-58000	EMERG MGMT EQUIPMENT PURCHA	.00	.00	.00	.00	.00
Total EMERGENCY MANAGEMENT:		.00	.00	.00	.00	.00
Total EMERGENCY MANAGEMENT:		.00	.00	.00	.00	.00

DPW

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
DPW						
50-32-00-48300	SALE OF DPW EQUIPMENT	.00	.00	.00	.00	.00
50-32-00-49100	APPL PRIOR YR APPROPRIATIONS	.00	.00	.00	.00	.00
Total DPW:		.00	.00	.00	.00	.00
DPW						
50-32-00-58000	DPW EQUIPMENT PURCHASES	.00	125,962.44	241,000.00	115,037.56	52.27
Total DPW:		.00	125,962.44	241,000.00	115,037.56	52.27
Total DPW:		.00	125,962.44	241,000.00	115,037.56	52.27
CEMETERY						
CEMETERY						
50-48-00-48300	SALE OF CEMETERY EQUIPMENT	.00	.00	.00	.00	.00
Total CEMETERY:		.00	.00	.00	.00	.00
CEMETERY						
50-48-00-58000	CEMETERY EQUIPMENT REPLACEME	.00	.00	23,000.00	23,000.00	.00
Total CEMETERY:		.00	.00	23,000.00	23,000.00	.00
Total CEMETERY:		.00	.00	23,000.00	23,000.00	.00
EQUIPMENT REPLACEMENT FUND Revenue Total:		274.51	610,696.71	768,905.00	158,208.29	79.42
EQUIPMENT REPLACEMENT FUND Expenditure Total:		14,414.19	238,953.63	743,905.00	504,951.37	32.12
Net Total EQUIPMENT REPLACEMENT FUND:		14,139.68-	371,743.08	25,000.00	346,743.08-	1,486.97

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
LIBRARY						
LIBRARY						
LIBRARY						
99-00-00-41110	PROPERTY TAX LEVY	.00	485,000.00	485,000.00	.00	100.00
99-00-00-43540	GRANTS	5,021.08	5,021.08	.00	5,021.08-	.00
99-00-00-45120	LIBRARY FINES AND FEES	368.37	4,223.55	5,000.00	776.45	84.47
99-00-00-45150	COPIES,PRINTS,FAXES	.00	1,236.20	3,500.00	2,263.80	35.32
99-00-00-46000	CASH DRAWER OVERAGES/UNDERA	.00	.00	.00	.00	.00
99-00-00-46210	LIBRARY MISC REVENUE	150.00-	50.00	500.00	450.00	10.00
99-00-00-47310	KENOSHA COUNTY REVENUES	.00	6,642.00	6,642.00	.00	100.00
99-00-00-47320	RACINE COUNTY REVENUES	.00	2,906.00	2,906.00	.00	100.00
99-00-00-47330	WALWORTH COUNTY REVENUES	.00	234,110.00	234,110.00	.00	100.00
99-00-00-47340	WAUKESHA COUNTY REVENUES	.00	38.00	38.00	.00	100.00
99-00-00-47350	ROCK COUNTY (ARROWHEAD) REV	.00	28.00	28.00	.00	100.00
99-00-00-47360	JEFFERSON COUNTY REVENUES	.00	.00	.00	.00	.00
99-00-00-48110	INTEREST EARNED	7.24	407.49	.00	407.49-	.00
99-00-00-48120	DIVIDEND INCOME	.00	.00	.00	.00	.00
99-00-00-48140	PORTFOLIO GAINS/LOSSES	.00	.00	.00	.00	.00
99-00-00-48190	DISCOUNTS EARNED	.00	.00	.00	.00	.00
99-00-00-48400	INSURANCE REIMBURSEMENTS	.00	.00	.00	.00	.00
99-00-00-48920	DONATIONS	.00	.00	.00	.00	.00
99-00-00-49000	PROCEEDS FROM BORROWING	.00	.00	.00	.00	.00
99-00-00-49100	APPL OF PR YR APPROPRIATIONS	.00	.00	.00	.00	.00
99-00-00-49500	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
Total LIBRARY:		5,246.69	739,662.32	737,724.00	1,938.32-	100.26
LIBRARY						
99-00-00-51100	LIBRARY FT SALARIES	23,561.61	200,199.74	306,072.00	105,872.26	65.41
99-00-00-51200	LIBRARY PT WAGES	5,979.85	49,351.93	94,382.00	45,030.07	52.29
99-00-00-51340	LIFE INSURANCE	60.58	399.92	565.00	165.08	70.78
99-00-00-51345	LIBRARY HEALTH INSURANCE	5,380.98	43,047.84	73,200.00	30,152.16	58.81
99-00-00-51350	LIBRARY DENTAL INSURANCE	285.00	2,280.00	4,320.00	2,040.00	52.78
99-00-00-51355	LIBRARY VISION INSURANCE	20.07	160.56	.00	160.56-	.00
99-00-00-51360	RETIREMENT FUND	1,590.40	13,383.44	20,660.00	7,276.56	64.78
99-00-00-51370	LIBRARY DISABILITY PREMIUMS	94.04	752.32	1,042.00	289.68	72.20
99-00-00-51520	LIBRARY SOCIAL SECURITY	2,225.84	18,815.82	30,635.00	11,819.18	61.42
99-00-00-52110	GENERAL ADMIN EXPENSES	45.99	1,230.59	5,000.00	3,769.41	24.61
99-00-00-52160	PROFESSIONAL SERVICES	3,889.39	26,379.70	.00	26,379.70-	.00
99-00-00-52210	LIBRARY TELEPHONE EXP	193.55	1,524.11	2,500.00	975.89	60.96
99-00-00-52220	LIBRARY UTILITIES	1,438.60	7,525.60	17,000.00	9,474.40	44.27
99-00-00-52500	LIBRARY BLDG REPAIR	27.01	5,804.37	10,000.00	4,195.63	58.04
99-00-00-53100	LIBRARY OFFICE SUPPLIES	.00	339.26	1,500.00	1,160.74	22.62
99-00-00-53120	LIBRARY POSTAGE	66.64	117.90	500.00	382.10	23.58
99-00-00-53130	WORKERS COMP INSURANCE	.00	353.60	1,400.00	1,046.40	25.26
99-00-00-53140	LIABILITY & PROPERTY INSURANCE	.00	4,572.28	10,330.00	5,757.72	44.26
99-00-00-53320	STAFF CONTINUING EDUCATION	.00	256.95	3,000.00	2,743.05	8.57
99-00-00-53500	LIBRARY MAINT SUPPLIES	101.03	1,203.15	2,500.00	1,296.85	48.13
99-00-00-53600	LIBRARY BLDG MAINT SERVICES	267.00	4,070.68	25,000.00	20,929.32	16.28
99-00-00-53990	LIBRARY MISCELLANEOUS	.00	.00	.00	.00	.00
99-00-00-54100	LIBRARY ADULT MATERIALS	4,209.06	23,370.73	29,000.00	5,629.27	80.59
99-00-00-54110	LIBRARY YOUTH MATERIALS	1,510.13	12,393.00	25,000.00	12,607.00	49.57
99-00-00-54120	LIBRARY MAGAZINES & NEWSPAPER	636.86	2,185.43	5,000.00	2,814.57	43.71
99-00-00-54130	LIBRARY REFERENCE MATERIALS	.00	.00	.00	.00	.00
99-00-00-54140	LIBRARY NONPRINT MATERIALS	1,340.62	5,502.77	20,000.00	14,497.23	27.51

Account Number	Account Title	2020-20 Current Month Actual	2020-20 Current Year Actual	2020 Current Year Budget	2020 Current Year Variance	2020 Current Year % of Budget
99-00-00-54150	LIBRARY PROGRAMS	395.67	5,599.86	7,500.00	1,900.14	74.66
99-00-00-54155	LIBRARY MARKETING	251.97	823.94	1,718.00	894.06	47.96
99-00-00-54160	USE OF DONATED FUNDS	.00	.00	.00	.00	.00
99-00-00-54170	USE OF GRANT FUNDS	.00	.00	.00	.00	.00
99-00-00-55000	COVID-19 EXPENDITURES	2,612.38	7,878.78	.00	7,878.78-	.00
99-00-00-55100	LIBRARY SIRSI	17,099.74	18,069.79	22,000.00	3,930.21	82.14
99-00-00-55110	LIBRARY CIRCULATION SUPPLIES	.00	748.50	3,000.00	2,251.50	24.95
99-00-00-55120	LIBRARY PROCESSING SUPPLIES	274.31	1,064.13	4,000.00	2,935.87	26.60
99-00-00-55140	LIBRARY COMPUTER HARDWARE	274.12-	485.48	1,500.00	1,014.52	32.37
99-00-00-55150	LIBRARY COMPUTER SOFTWARE	.00	73.84	500.00	426.16	14.77
99-00-00-55160	LIBRARY IT CONSULTING SERVICES	.00	57.82	500.00	442.18	11.56
99-00-00-55320	LIBRARY EQUIP LEASES & MAINT	373.72	3,700.54	8,400.00	4,699.46	44.05
99-00-00-56230	SHARED SAVINGS PRINCIPAL PYMT	.00	.00	.00	.00	.00
99-00-00-56630	SHARED SAVINGS INTEREST PYMT	.00	.00	.00	.00	.00
99-00-00-57800	LIBRARY CONTINGENCY	.00	.00	.00	.00	.00
99-00-00-59000	LGIP #9 EXPENDITURES	.00	26,917.56	.00	26,917.56-	.00
Total LIBRARY:		73,657.92	490,641.93	737,724.00	247,082.07	66.51
Total LIBRARY:		78,904.61	1,230,304.25	1,475,448.00	245,143.75	83.39
LIBRARY Revenue Total:		5,246.69	739,662.32	737,724.00	1,938.32-	100.26
LIBRARY Expenditure Total:		73,657.92	490,641.93	737,724.00	247,082.07	66.51
Net Total LIBRARY:		68,411.23-	249,020.39	.00	249,020.39-	.00
Net Grand Totals:		2,677,505.73	4,348,922.03	175,000.00	4,173,922.03-	2,485.10

City of Lake Geneva
Finance, License, & Regulation Committee
September 15, 2020

<u>Prepaid Checks</u>

9/01/20-9/15/20

Total:
$37,895.98

Checks over $5,000:

$	***5,695.83***	***Baker & Taylor-Library books, DVD's, etc.***
$	***19,333.44***	***Alliant Energy***

Report Criteria:
Report type: Summary
[Report].Check Issue Date = 09/03/2020,09/09/2020
Check.Type = {<>} "Adjustment"
Bank.Bank account = "043230"

Check Issue Date	Check Number	Vendor Number	Payee	Amount
09/03/2020	74333	2046	ALLIANT ENERGY	221.33
09/03/2020	74334	2138	BAKER & TAYLOR	5,695.83
09/03/2020	74335	2273	CHASE CARD SERVICES	3,446.02
09/03/2020	74336	2277	CHICAGO TRIBUNE	116.00
09/03/2020	74337	2424	DUNN LUMBER	25.27
09/03/2020	74338	2670	HOME DEPOT CREDIT	392.28
09/03/2020	74339	2977	MIDWEST TAPE	1,046.83
09/03/2020	74340	3024	MUTUAL OF OMAHA	2,607.44
09/03/2020	74341	5845	NETHERY, BETH	722.93
09/03/2020	74342	4918	TIME WARNER CABLE	144.98
09/03/2020	74343	4973	US BANK	1,231.33
09/09/2020	74344	2046	ALLIANT ENERGY	19,333.44
09/09/2020	74345	5850	AMIGOS LIBRARY SERVICES	99.00
09/09/2020	74346	5849	HARDEK, BARBARA	676.00
09/09/2020	74347	5851	LIBRARY JOURNAL	104.99
09/09/2020	74348	3232	RHYME BUSINESS PRODUCTS	26.00
09/09/2020	74349	5535	SPRINT	2,006.31
Grand Totals:				37,895.98

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
11-00-00-21100	.00	23,370.12-	23,370.12-
11-00-00-21555	1,396.05	.00	1,396.05
11-00-00-21562	858.48	.00	858.48
11-00-00-21564	352.91	.00	352.91
11-10-00-55000	127.58	.00	127.58
11-10-20-51110	722.93	.00	722.93
11-12-00-53610	26.00	.00	26.00
11-14-30-53110	169.61	.00	169.61
11-16-10-52220	3,684.68	.00	3,684.68
11-16-10-53500	57.96	.00	57.96
11-21-00-51380	125.23	.00	125.23
11-21-00-52210	144.98	.00	144.98
11-21-00-52220	20.03	.00	20.03
11-21-00-53100	26.96	.00	26.96
11-21-00-53420	8.90	.00	8.90
11-21-00-53990	108.97	.00	108.97
11-21-00-54110	51.70	.00	51.70
11-21-00-55000	937.58	.00	937.58
11-22-00-52220	1,046.29	.00	1,046.29
11-22-00-53200	1,222.00	.00	1,222.00
11-22-00-53410	43.66	.00	43.66

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
11-22-00-53510	293.84	.00	293.84
11-22-00-53990	34.97	.00	34.97
11-22-00-55000	779.77	.00	779.77
11-22-00-58000	21.79	.00	21.79
11-22-00-58100	197.41	.00	197.41
11-29-00-52220	50.36	.00	50.36
11-32-10-52220	624.52	.00	624.52
11-32-10-53320	150.00	.00	150.00
11-32-10-55000	112.81	.00	112.81
11-34-10-52220	329.66	.00	329.66
11-34-10-52230	7,546.12	.00	7,546.12
11-51-10-52220	1,020.01	.00	1,020.01
11-51-10-52400	11.68	.00	11.68
11-52-00-52220	365.92	.00	365.92
11-52-00-59220	33.21	.00	33.21
11-52-01-52220	506.55	.00	506.55
11-52-01-53400	159.00	.00	159.00
40-00-00-21100	324.00	4,522.90-	4,198.90-
40-54-10-46730	8.00	.00	8.00
40-54-10-52220	482.02	.00	482.02
40-55-10-23530	1,000.00	.00	1,000.00
40-55-10-46740	.00	324.00-	324.00-
40-55-30-52220	3,032.88	.00	3,032.88
42-00-00-21100	.00	226.99-	226.99-
42-34-50-46330	5.00	.00	5.00
42-34-50-52500	30.97	.00	30.97
42-34-50-53990	191.02	.00	191.02
48-00-00-21100	.00	81.33-	81.33-
48-00-00-52220	81.33	.00	81.33
62-00-00-21100	.00	28.01-	28.01-
62-00-00-55000	28.01	.00	28.01
99-00-00-21100	7.64	9,998.27-	9,990.63-
99-00-00-52220	731.19	.00	731.19
99-00-00-53320	99.00	.00	99.00
99-00-00-53500	25.27	.00	25.27
99-00-00-54100	2,981.47	.00	2,981.47
99-00-00-54110	2,148.96	7.64-	2,141.32
99-00-00-54120	220.99	.00	220.99
99-00-00-54140	3,669.13	.00	3,669.13
99-00-00-54150	78.44	.00	78.44
99-00-00-55000	43.82	.00	43.82
Grand Totals:	38,559.26	38,559.26-	.00

Dated: _____

Mayor: _____

City Council: _____

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City Recorder: _____

Report Criteria:
Report type: Summary
[Report].Check Issue Date = 09/03/2020,09/09/2020
Check.Type = {<>} "Adjustment"
Bank.Bank account = "043230"

CITY OF LAKE GENEVA
ACCOUNTS PAYABLE UNPAID ITEMS OVER $5,000

FINANCE, LICENSE, & REGULATION COMMITTEE
9/15/2020

TOTAL UNPAID ACCOUNTS PAYABLE	**$**	**119,383.30**

ITEMS > $5,000

Fairwyn SB Inc.-Developer Deposits	$	10,500.00
John's Disposal Service Inc.-Garbage pickup	$	46,828.80
Down to Earth Contractors Inc.-Storm drain repairs	$	8,417.00
Lake Geneva Utility-Water/Sewer Impact Fees	$	10,665.00
Geneva Lake Arts Foundation-Art in the Park Reimbursements	$	6,590.49
Balance of Other Items	$	36,382.01

City of Lake Geneva
Finance, License, & Regulation Committee
September 15, 2020

Accounts Payable

		Fund #		
1.	General Fund	11	$	81,696.60
2.	Debt Service	20	$	-
3.	Lakefront	40	$	843.21
4.	Capital Projects	43	$	10,857.94
5.	Parking	42	$	6,813.22
6.	Cemetery	48/49	$	1,916.84
7.	Equipment Replacement	50	$	-
8.	Library Fund	99	$	-
9.	Impact Fees	45	$	10,665.00
10.	Tourism Commission	47	$	6,590.49
11.	Use of Building Funds-Library	98	$	-
Total All Funds				**$119,383.30**

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Only unpaid invoices included.
Invoice.Batch = "09162020","09162020A"
Invoice Detail.GL account (2 Characters) = {<>} "61"
Invoice Detail.GL account (2 Characters) = {<>} "62"

Invoice Number	Invoice Date	Description	GL Account and Title		Net Invoice Amount
ADVANCE AUTO PARTS					
719302525286	09/08/2020	WIPERS-CHEVY	48-00-00-52500	CEM EQUIP MAINT/REPAIRS	44.29
Total ADVANCE AUTO PARTS:					44.29
AURORA HEALTH CARE					
906362	08/30/2020	DOT DRUG SCREENS	11-32-10-52050	DRUG AND MEDICAL TESTING	74.00
Total AURORA HEALTH CARE:					74.00
BATZNER PEST CONTROL					
2965637	08/26/2020	PEST CONTROL-AUG	40-55-20-53600	RIV MAINTENANCE SERVICE COSTS	125.00
Total BATZNER PEST CONTROL:					125.00
BREEZY HILL NURSERY					
I-238248	08/26/2020	PLANTING MAINT-AUG	42-34-50-52200	PARKING LOT PLANTING/MAINT	221.00
I-238504	08/31/2020	PLANTING MAINT-AUG,SEP	42-34-50-52200	PARKING LOT PLANTING/MAINT	4,717.17
Total BREEZY HILL NURSERY:					4,938.17
CDW GOVERNMENT INC					
ZVZ4823	08/25/2020	COUNCIL TABLET COVERS	11-11-00-53990	COUNCIL MISCELLANEOUS EXPENSE	548.10
Total CDW GOVERNMENT INC:					548.10
CLIFTON LARSON ALLEN LLP					
2602951	08/31/2020	2019 AUDIT-FINAL	11-15-10-52130	INDEPENDENT AUDIT FEES	1,008.00
Total CLIFTON LARSON ALLEN LLP:					1,008.00
COPIES & PRINTS PLUS LLC					
325603	08/03/2020	ZONING CODE BK-COPIES-PC	11-69-30-52180	ZONING CODES	366.08
Total COPIES & PRINTS PLUS LLC:					366.08
DOWN TO EARTH CONTRACTORS INC					
7411	09/01/2020	STORM DRAIN REPAIR	43-32-10-17010	2019/2020 STREET IMP PROGRAM	4,635.00
7412	09/01/2020	STORM DRAIN REPAIR	43-32-10-17010	2019/2020 STREET IMP PROGRAM	3,782.00
Total DOWN TO EARTH CONTRACTORS INC:					8,417.00
DUNN LUMBER					
801870	09/01/2020	NUTS,BOLTS	11-16-10-53500	CITY HALL BLDG MAINT SUPPLIES	7.16
801899	09/01/2020	TP,PEST CONTROL	48-00-00-53500	CEM BLDG MAINT SUPPLIES	29.57
801899	09/01/2020	WIPER BLADES	48-00-00-53510	CEM VEHICLE MAINT/REPAIR	15.99
801953	09/02/2020	CREDIT-TP RETURN	48-00-00-53500	CEM BLDG MAINT SUPPLIES	12.64-
802066	09/03/2020	SPLIT RAIL FENCE-WEST/LIB	11-52-00-53520	GROUNDS MAINT SUPPLIES	74.95
802082	09/03/2020	EXTENSION CORD	11-32-10-53400	OPERATING SUPPLIES-STREET DEPT	29.99

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
802087	09/03/2020	TRASH CAN-DONIAN	11-52-00-53520 GROUNDS MAINT SUPPLIES	24.99
802110	09/03/2020	CEDAR FENCE-WEST/LIB	11-52-00-53520 GROUNDS MAINT SUPPLIES	38.97
802127	09/03/2020	NUMBER STICKERS-#56	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	9.82
802348	09/08/2020	GLUE-VAULT REPAIR	11-34-10-52610 STREET LIGHTS REPAIRS	7.49
802404	09/08/2020	PROPANE-FORK LIFT	11-32-10-53410 VEHICLE-FUEL & OIL	80.00
802408	09/08/2020	CREDIT-PROPANE RETURN	11-32-10-53410 VEHICLE-FUEL & OIL	40.00-
802423	09/08/2020	SIDE BOARDS	48-00-00-53990 CEM MISC EXP	35.98
802543	09/09/2020	RE-BAR-LEAF WAGON REPAIR	11-32-14-54300 COMPOSTING OPERATING SUPPLIES	7.59
Total DUNN LUMBER:				309.86
ELKHORN CHEMICAL CO INC				
625311	08/27/2020	HAND SOAP-RESTROOMS	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	1,074.00
625536	09/08/2020	BATH TISSUE	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	635.10
Total ELKHORN CHEMICAL CO INC:				1,709.10
ELKHORN NAPA AUTO PARTS				
202464	08/10/2020	FUEL FILTER	11-52-00-59510 EQUIP MAINT SUPPL-RECREATION	16.19
204317	08/27/2020	MOWER BELT-VETS PARK	11-52-00-52500 EQUIPMENT REPAIR SERVICES	14.29
Total ELKHORN NAPA AUTO PARTS:				30.48
FAIRWYN SB INC				
107 MURRAY	09/08/2020	107 MURRAY DR	11-00-00-23540 DEVELOPER DEPOSITS	3,500.00
109 MURRAY	09/08/2020	109 MURRAY DR	11-00-00-23540 DEVELOPER DEPOSITS	3,500.00
520 RIDGEVIE	08/26/2020	520 RIDGEVIEW CT	11-00-00-23540 DEVELOPER DEPOSITS	3,500.00
Total FAIRWYN SB INC:				10,500.00
FIRST SUPPLY LLC				
3024435-00	09/04/2020	ANTI-FREEZE-WOOD BURNER	48-00-00-53500 CEM BLDG MAINT SUPPLIES	456.00
Total FIRST SUPPLY LLC:				456.00
FORD OF LAKE GENEVA				
73434	09/01/2020	DOOR REPAIR-#15	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	804.71
73509	09/03/2020	BRAKE PADS,FILTER-PARKING	42-34-50-53510 VEHICLE/EQUIPMENT MAINT	833.04
Total FORD OF LAKE GENEVA:				1,637.75
GENEVA LAKE ARTS FOUNDATION				
REIMB 9/1/20	09/01/2020	ART IN THE PARK-REIMB	47-70-00-57150 PROMOTIONAL GRANT	6,448.07
REIMB 9/8/20	09/08/2020	REIMB-AITP BANNER	47-70-00-57150 PROMOTIONAL GRANT	142.42
Total GENEVA LAKE ARTS FOUNDATION:				6,590.49
GENEVA LAKE PLUMBING CO				
15922	09/02/2020	LEVER HANDLE FAUCET-INSTA	11-16-10-52400 CITY HALL BUILDING REPAIRS	339.69
Total GENEVA LAKE PLUMBING CO:				339.69
GENEVA ONLINE INC				
1103294	09/01/2020	EMAIL SVC-SEP	11-12-00-52210 MUNICIPAL CT TELEPHONE	2.00
Total GENEVA ONLINE INC:				2.00

Invoice Number	Invoice Date	Description	GL Account and Title		Net Invoice Amount
HE STARK AGENCY INC					
6089PARK-8/2	08/31/2020	COLLECTION FEES-AUG	42-34-50-52160	LUKE CC AND COLLECTION FEES	294.50
Total HE STARK AGENCY INC:					294.50
HEYER TRUE VALUE					
330537	09/03/2020	TRIMMER HEADS	11-52-00-52500	EQUIPMENT REPAIR SERVICES	41.98
Total HEYER TRUE VALUE:					41.98
HUMPHREYS CONTRACTING					
08/20/20	08/20/2020	STORM DRAIN REPAIR	43-32-10-17010	2019/2020 STREET IMP PROGRAM	1,347.98
Total HUMPHREYS CONTRACTING:					1,347.98
ITU ABSORB TECH INC					
7541499	09/03/2020	MAPS,MOPS,FRAGRANCE	40-55-20-53500	BLDG MAINT SUPPLIES-LOWER RIV	95.31
Total ITU ABSORB TECH INC:					95.31
JERRY WILLKOMM INC					
273476	08/25/2020	1550.0 GALS GAS	11-32-10-53410	VEHICLE-FUEL & OIL	3,020.95
Total JERRY WILLKOMM INC:					3,020.95
JOHNS DISPOSAL SERVICE INC					
503637	08/19/2020	2 YD DUMPSTER	48-00-00-53600	CEM MAINT SERVICE EXP	159.00
514603	09/04/2020	SEP SVC	11-36-00-52940	SOLID WASTE-RESIDENTIAL	30,243.60
514603	09/04/2020	SEP SVC	11-36-00-52970	SOLID WASTE-RECYCLING	16,585.20
Total JOHNS DISPOSAL SERVICE INC:					46,987.80
KAESTNER AUTO ELECTRIC CO					
342766	09/02/2020	LIGHT BAR-#56	11-32-10-53510	VEHICLE/EQUIPMENT MAINTENANCE	199.00
Total KAESTNER AUTO ELECTRIC CO:					199.00
LAKE GENEVA UTILITY					
324 GALLANT	08/28/2020	324 GALLANT DR	45-00-00-24520	WATER IMPACT FEES	1,690.00
324 GALLANT	08/28/2020	324 GALLANT DR	45-00-00-24530	SEWER IMPACT FEES	1,865.00
333 GALLANT	08/20/2020	333 GALLANT DR	45-00-00-24520	WATER IMPACT FEES	1,690.00
333 GALLANT	08/20/2020	333 GALLANT DR	45-00-00-24530	SEWER IMPACT FEES	1,865.00
520 RIDGEVIE	08/12/2020	520 RIDGEVIEW CT	45-00-00-24520	WATER IMPACT FEES	1,690.00
520 RIDGEVIE	08/12/2020	520 RIDGEVIEW CT	45-00-00-24530	SEWER IMPACT FEES	1,865.00
Total LAKE GENEVA UTILITY:					10,665.00
LAKEWOOD FILTERS INC					
00121756	08/31/2020	FURNACE FILTERS CHANGED	11-16-10-53600	CITY HALL MAINT SERVICE COSTS	271.50
Total LAKEWOOD FILTERS INC:					271.50
LARRY'S TOWING & RECOVERY					
4947894	09/01/2020	FILTERS,REPAIRS-WRIGHT MO	11-52-00-52500	EQUIPMENT REPAIR SERVICES	179.00
8/31/20	08/31/2020	BLADES-WRIGHT STANDER	11-52-00-52500	EQUIPMENT REPAIR SERVICES	117.36

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total LARRY'S TOWING & RECOVERY:				296.36
LASER WORKS UNLIMITED LLC				
1621	08/19/2020	NAME PLATES-ZIMMER,FEURE	11-11-00-53990 COUNCIL MISCELLANEOUS EXPENSE	27.40
Total LASER WORKS UNLIMITED LLC:				27.40
MARED MECHANICAL				
119923	08/28/2020	HVAC REPAIRS	11-16-10-52400 CITY HALL BUILDING REPAIRS	253.00
Total MARED MECHANICAL:				253.00
MIKES AUTO REPAIR INC				
55839	09/08/2020	TIRES-CHEVY 1-TON	48-00-00-53510 CEM VEHICLE MAINT/REPAIR	879.90
55911	09/10/2020	TIRES-RANGER	42-34-50-53510 VEHICLE/EQUIPMENT MAINT	100.01
Total MIKES AUTO REPAIR INC:				979.91
OFFICE DEPOT				
116705615001	08/14/2020	WIPES,HAND SANITIZER,PAPE	11-12-00-53100 MUNICIPAL CT OFFICE SUPPLIES	133.18
117773166001	08/24/2020	3 RING BINDERS-BUDGET	11-15-10-53100 ACCTG OFFICE SUPPLIES	20.16
118147902201	08/19/2020	PENS,FILE FOLDERS	11-15-10-53100 ACCTG OFFICE SUPPLIES	15.81
118147902201	08/19/2020	POST-ITS,ADD MACH PAPER	11-16-10-53100 CITY HALL OFFICE SUPPLIES	15.88
118298882001	08/26/2020	DISINFECT WIPES,HAND SANIT	11-10-00-55000 COVID-19 EXPENDITURES	31.44
118298882001	08/26/2020	TONER-TREASURER	11-16-10-53100 CITY HALL OFFICE SUPPLIES	176.61
118298882001	08/26/2020	TAPE,STAPLES	11-16-10-53100 CITY HALL OFFICE SUPPLIES	18.51
120414632001	08/28/2020	DIVIDER TABS-BUDGET BOOK	11-15-10-53100 ACCTG OFFICE SUPPLIES	117.41
120414632001	08/28/2020	PACKING TAPE	11-16-10-53100 CITY HALL OFFICE SUPPLIES	1.90
Total OFFICE DEPOT:				530.90
OFFICE PRO INC				
0391991-001	09/02/2020	HAND SOAP	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	421.44
0398179-001	09/03/2020	LOCATE PAINT-ST LIGHTING	11-34-10-52610 STREET LIGHTS REPAIRS	180.30
Total OFFICE PRO INC:				601.74
OTTO JACOBS				
122323	08/10/2020	STORM DRN RPR-WRIGLEY/BA	43-32-10-17010 2019/2020 STREET IMP PROGRAM	702.00
Total OTTO JACOBS:				702.00
PFI FASHIONS INC				
4371	08/18/2020	UNIFORM-LAUNCH RAMP	40-52-11-53990 LAUNCH RAMP MISCELLANEOUS	72.15
Total PFI FASHIONS INC:				72.15
POMP'S TIRE SERVICE INC				
60217510	08/24/2020	TIRE REPAIR-JD5085M	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	412.26
Total POMP'S TIRE SERVICE INC:				412.26
PROVEN POWER INC				
02-340272	07/14/2020	WAM MOWER PARTS	11-32-10-52500 ST DEPT EQUIPMENT REPAIRS	540.34

Invoice Number	Invoice Date	Description	GL Account and Title		Net Invoice Amount
Total PROVEN POWER INC:					540.34
RHYME BUSINESS PRODUCTS					
27727546	09/01/2020	TASKALFA 3011I-AUG	11-24-00-53100	BLDG INSPECTOR OFFICE SUPPLIES	137.89
AR406927	08/31/2020	SHARP-AUG B&W	11-16-10-55310	CH OFFICE EQUIPMENT CONTRACTS	38.10
AR406927	08/31/2020	SHARP-AUG COLOR	11-16-10-55310	CH OFFICE EQUIPMENT CONTRACTS	419.16
Total RHYME BUSINESS PRODUCTS:					595.15
ROBIN'S TRUCKING LLC					
385	09/08/2020	GRAVEL-BASE TRANSPORT	48-00-00-53620	CEM GROUNDS/LANDSCAPING	308.75
Total ROBIN'S TRUCKING LLC:					308.75
ROTE OIL COMPANY					
2024100813	08/28/2020	369.4 GALS CLEAR DIESEL	11-32-10-53410	VEHICLE-FUEL & OIL	649.77
2024600214	09/02/2020	295.7 GALS DYED DIESEL	11-32-10-53410	VEHICLE-FUEL & OIL	443.25
2024600215	09/02/2020	572.9 GALS CLEAR DIESEL	11-32-10-53410	VEHICLE-FUEL & OIL	1,036.38
2024800613	09/04/2020	565.8 GALS DYED DIESEL	11-32-10-53410	VEHICLE-FUEL & OIL	848.14
Total ROTE OIL COMPANY:					2,977.54
STATE OF WISCONSIN					
523980	08/25/2020	PERMIT OPERATE FEE-ELEVAT	11-16-10-53600	CITY HALL MAINT SERVICE COSTS	100.00
INV-64-246 8/2	08/31/2020	COURT FINES-AUG 2020	11-12-00-24240	COURT FINES-STATE	2,757.14
Total STATE OF WISCONSIN:					2,857.14
T2 SYSTEMS CANADA INC					
IRIS000007558	08/26/2020	BEACH IRIS FEES-SEP	40-54-10-53400	LUKE OPERATING AND CC EXP	234.75
Total T2 SYSTEMS CANADA INC:					234.75
TRIEBOLD OUTDOOR POWER LLC					
IC40575	09/08/2020	PARTS,FILTERS-KUBOTA/VETS	11-52-00-52500	EQUIPMENT REPAIR SERVICES	274.01
Total TRIEBOLD OUTDOOR POWER LLC:					274.01
UNITED LABORATORIES					
INV296498	08/21/2020	WASP SPRAY	11-52-00-53400	PARKS OPERATING SUPPLIES	217.90
Total UNITED LABORATORIES:					217.90
UNITED PUBLIC SAFETY INC					
OL0236620	09/01/2020	AUTO OWNER LOOKUPS-AUG	42-34-50-54500	SUPPORT CONTRACTS	647.50
Total UNITED PUBLIC SAFETY INC:					647.50
VANDEWALLE & ASSOCIATES INC					
202008037	08/19/2020	PLANNING SVCS-COMP PLAN	11-69-30-52160	COMPREHENSIVE PLAN	1,127.50
202008037	08/19/2020	COST RECOVERY	11-00-00-13910	A/R BILL OUTS	2,840.00
202008037	08/19/2020	PLANNING SVCS-AUG	11-69-30-52120	OUTSIDE PROFESSIONAL PLANNING	1,402.50
Total VANDEWALLE & ASSOCIATES INC:					5,370.00

Invoice Number	Invoice Date	Description	GL Account and Title		Net Invoice Amount
WALWORTH COUNTY TREASURER					
INV 64-246 8/2	08/31/2020	COURT FINES-AUG 2020	11-12-00-24200	COURT FINES-COUNTY	595.40
Total WALWORTH COUNTY TREASURER:					595.40
WHITEWATER LIMESTONE					
36471	09/08/2020	GROUND-SHOULDER RPAIRS	11-32-10-53700	ROAD MAINTENANCE SUPPLIES	162.11
36475	09/08/2020	CAPITOL CEMETERY-STONE R	43-32-10-17010	2019/2020 STREET IMP PROGRAM	161.46
Total WHITEWATER LIMESTONE:					323.57
WINDY CITY LINEN					
174968-9	09/04/2020	LINEN-HARDEK WEDDING 9/4/2	40-55-10-46760	UPPER RIVIERA MISC REVENUE	316.00
Total WINDY CITY LINEN:					316.00
WITTE SUPPLY COMPANY					
99761	09/02/2020	TOP SOIL-STONE REHAB	43-32-10-17010	2019/2020 STREET IMP PROGRAM	76.50
99766	09/02/2020	TOP SOIL-STONE REHAB	43-32-10-17010	2019/2020 STREET IMP PROGRAM	76.50
99776	09/02/2020	TOP SOIL-STONE REHAB	43-32-10-17010	2019/2020 STREET IMP PROGRAM	76.50
Total WITTE SUPPLY COMPANY:					229.50
Grand Totals:					119,383.30

Dated: _____

Mayor: _____

City Council: _____

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City Recorder: _____

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Only unpaid invoices included.
Invoice.Batch = "09162020","09162020A"
Invoice Detail.GL account (2 Characters) = {<>} "61"
Invoice Detail.GL account (2 Characters) = {<>} "62"