



FINANCE, LICENSE & REGULATION COMMITTEE

MONDAY, JULY 11, 2016 – 6:00 PM

COUNCIL CHAMBERS, CITY HALL

AGENDA

1. Call to Order by Alderman Kordus
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 Finance, License and Regulation Committee Meeting minutes of June 27, 2016, as prepared and distributed.
5. **LICENSES & PERMITS**
 - a. Park Reservation Permit Application filed by Adam Young to use Seminary Park and Pavilion on July 30, 2016 from 9:00am to 7:00pm for a 1st birthday party (*recommended by the Board of Park Commissioners on July 6, 2016*)
 - b. Park Reservation Permit Application filed by Dixit Patel to use Flat Iron Park on August 6, 2016 from 9:00am to 6:00pm for a family picnic
 - c. Park Reservation Permit Application filed by Pam & Jim Georgalas to use Samuel Donian Park on September 30, 2016 from 3:00pm to 5:00pm for a wedding ceremony
 - d. Change of Agent Application filed by Popeyes Galley & Grog LTD d/b/a Popeyes, 811 Wrigley Dr, to Dimitrius Anagnos, 148 Cass St, Lake Geneva
 - e. Temporary Alcohol License Premises Extension Application filed by American Legion Post #24, 735 Henry St, to include fenced outdoor yard and garage areas during car show on Saturday, July 30, 2016 from 8:00am to 4:00pm
 - f. Original 2016-2017 Operator's (Bartender) License applications as listed in packet
 - g. Renewal of 2016-2017 Operator's (Bartender) License applications filed by Chad Arnett, James Georgalas, Jay McNulty, Adam Miskie, and John Renko
 - h. Renewal Massage Establishment License application filed by Lake Geneva Massage Therapy
 - i. Renewal Taxi Driver License application filed by Brandon Frank (*approved by Police Chief; informational only*)
6. First Reading of **Ordinance 16-07**, amending Chapter 62, Sidewalks and Other Public Places, adding Sections 62-300 through 62-327, Article X. Right of Way Occupancy and Permitting
7. First Reading of **Ordinance 16-08**, amending Chapter 54, Parks and Recreation, Article II. Rules of Conduct and Behavior, Section 54-34(5), Fires, to restrict grilling to Seminary Park and Donian Park

8. First Reading of **Ordinance 16-09**, amending Chapter 74, Traffic and Vehicles, Article IV. Bicycles, Skateboards, Roller Skates, Section 74-157, Riding in Certain Areas Prohibited, to include the Brunk Pavilion
9. First Reading of **Ordinance 16-10**, amending Chapter 74, Traffic and Vehicles, Article VI, Traffic Code, Section 74-210, Parking Regulations, subsection (a)1 No Parking, Standing or Stopping Zones, adding no parking in front of 322 Warren Street
10. Discussion/Recommendation on Dan Larson Landscape TIF4 Escrow Draw Request No 2 for \$6,129.00
11. Discussion/Recommendation of Down To Earth Contractors TIF4 Escrow Draw Request No 1 for \$4,551.00
12. Discussion/Recommendation of Systems Design TIF4 Escrow Draw Request No 1 for \$1,708.47
13. Discussion/Recommendation on Compensation Policy *(recommended by Personnel Committee on June 30, 2016)*
14. Discussion/Recommendation of Police Department Civilian Employee Handbook *(recommended by Personnel Committee on June 30, 2016)*
15. Discussion/Recommendation on **Resolution 16-R41**, revising the 2016 Part-time Staff Pay *(recommended by Personnel Committee on June 30, 2016)*
16. Discussion/Recommendation on Riviera lease advertising services with corresponding listing agreement *(recommended by Piers, Harbors and Lakefront Committee on June 30, 2016)*
17. Discussion/Recommendation on hiring an additional full time Police Officer until March 2017
18. **Presentation of Accounts**
 - a. Purchase Orders (none)
 - b. Prepaid Bills in the amount of \$2,351.22
 - c. Regular Bills in the amount of \$404,939.64

19. 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.

7/8/2016 5:37pm

cc: Committee Members, Mayor & remaining Council, Administrator, City Clerk, Attorney

FINANCE, LICENSE & REGULATION COMMITTEE
MONDAY, JUNE 27, 2016 – 6:00 PM
COUNCIL CHAMBERS, CITY HALL

Chairperson Kordus called the meeting to order at 6:00 p.m.

Roll Call. Present: Aldermen Kordus, Howell, Horne, Gelting, Chappell. Also Present: City Administrator Oborn, Comptroller Pollitt and City Clerk Waswo.

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.

Approval of Minutes. Howell/Gelting motion to approve the Finance, License and Regulation Committee Meeting minutes of June 13, 2016, as prepared and distributed. Unanimously carried.

LICENSES & PERMITS

Renewal “Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:

Kordus/Gelting motion to recommend approval of Oakfire LLC d/b/a Oakfire Pizzeria & Restaurant, 831 Wrigley Dr, David Scotney, Agent, contingent upon approval of Conditional Use Permit. Unanimously carried.

Horne/Gelting motion to recommend approval of Popeyes Galley & Grog LTD d/b/a Popeyes, 811 Wrigley Dr, Michael Anagnos, Agent. Unanimously carried.

Gelting/Horning motion to recommend approval of Cove Condominium Association Inc d/b/a The Cove of Lake Geneva, 111 Center St, Patrick McCarthy, Agent. Unanimously carried.

Gelting/Horning motion to recommend approval of Geneva Bay Club LLC d/b/a Maxwell Mansion, 421 Baker St, Charles Fritz IV, Agent. Unanimously carried.

Horning/Gelting motion to recommend approval of Stone Soup LLC d/b/a Baker House, 327 Wrigley Dr, Charles Fritz IV, Agent. Unanimously carried.

Howell/Gelting motion to recommend approval of American Legion Post 24, 735 Henry St, Charles Schlehlein, Agent, with premises extension to all fenced or roped in areas between Gardner St and Henry Street with amendment that extension is only on July 30, 2016 during the car show. Unanimously carried.

Horne/Gelting motion to recommend approval of Chubby Kitty LLC d/b/a Fat Cat’s, 104 Broad St, Mark Basil, Agent. Unanimously carried.

Gelting/Horne motion to recommend approval of Two Thumbs Up LLC d/b/a Thumbs Up, 260 Broad St, Benjamin Barels, Agent. Alderman Chappell feels Thumbs Up is looking shabby. Their patrons are spilling out onto the sidewalk and abusing the outside smoking. Motion carried 4 to 1 with Alderman Chappell voting “no.”

Gelting/Chappell motion to recommend approval of Renewal Class “B” Fermented Malt Beverage & “Class C” Wine License application filed by Marsalas Pizza Inc d/b/a Marsala’s Pizza, 820 Williams St, Miguel Barcena, Agent, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds. Unanimously carried.

Horne/Gelting motion to recommend approval of Renewal Class “B” Fermented Malt Beverage License application filed by Geneva Lakes Hotel Group LLC d/b/a Comfort Suites, 300 E Main St, Sara Remlinger, Agent, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds. Unanimously carried.

Renewal “Class A”/Class “A” Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:

Gelting/Horne motion to recommend approval of Gaur Enterprises Inc d/b/a GT66, 605 Williams St, E. Thomas Kaczmarek, Agent. Unanimously carried.

Horne/Gelting motion to recommend approval of Cove Condominium Association d/b/a The Cove of Lake Geneva, 111 Center St, Patrick McCarthy, Agent. Unanimously carried.

Gelting/Horne motion to recommend approval of Original Class “B” Fermented Malt Beverage & “Class C” Wine License application filed by Geneva Java Coffee Shop d/b/a Geneva Java, 252 Center St, Halvar Petersen, Agent, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds. Unanimously carried.

Horne/Gelting motion to recommend approval of Original 2016-2017 Operator’s (Bartender) License applications filed by Autumn Mikrut, Anthony Ricci, and Shane Tisa. Unanimously carried.

Gelting/Horne motion to recommend approval of Renewal of 2016-2017 Operator’s (Bartender) License applications filed by Morgan Foley, Scott Hardwick, Christina Lewis, Calley Sharkus, Kayla Skomski, and Robyn Smith. Unanimously carried.

Horne/Gelting motion to recommend approval of Renewal Massage Establishment License application filed by The Therapeutic Touch, 601 W Main St contingent upon Police Chief approval.
Alderman Kordus noted the Police Chief has approved the permit. Unanimously carried.

Howell/Gelting motion to recommend approval of disallowance of claim filed by Denise Reberski for an alleged injury caused by a slip and fall at the Riviera Dock on April 25, 2014, pursuant to Wis. Stat. 893.80(1g)
Disallowing the claim shortens the appeal period from 2 years to 6 months, and is recommended by our insurance company. Unanimously carried.

Kordus/Gelting motion to recommend approval of acceptance of Director of Public Works Resignation/Retirement effective September 16, 2016. Unanimously carried.

Horne/Gelting motion to recommend approval of planning services from Vandewalle & Associates for proposal of Gateway Overlay Zoning District in the amount of \$2,535 from the Plan Commission Budget
This is the cost of doing the study. There is no guarantee that the Council will implement it but this will take it through the planning process. Mr. Oborn believes adding the overlay zoning district would be beneficial to widen the entrance. Our planner is familiar with this and has recommended it for some time. Unanimously carried.

Gelting/Horne motion to recommend approval of Hein Electric Supply Co., Inc. TIF4 Escrow Draw Request No 2 for \$31,291.66. Unanimously carried.

Horne/Gelting motion to recommend approval of Kapur & Associates, Inc. TIF4 Escrow Draw Request No 1 for \$1,435.00. This is for two projects, the Main Street widening and downtown signage. Unanimously carried.

Presentation of Accounts – Alderman Kordus
Purchase Orders. None.

Gelting/Horne motion to recommend approve of Prepaid Bills in the amount of \$23,563.74. Unanimously carried.
Gelting/Horne motion to recommend approve of Regular Bills in the amount of \$23,563.74. Unanimously carried.

Adjournment. Gelting/Horne motion to adjourn at 6:14 pm. Unanimously carried.

/s/ Sabrina Waswo, City Clerk



REGULAR CITY COUNCIL MEETING
MONDAY, JULY 11, 2016 – 7:00 PM
COUNCIL CHAMBERS, CITY HALL

AGENDA

1. Mayor Kupsik calls the meeting to order
2. Pledge of Allegiance – Alderman Howell
3. Roll Call
4. Awards, Presentations, and Proclamations
5. Re-consider business from previous meeting
6. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will be limited to 5 minutes.
7. Acknowledgement of Correspondence
8. Approve Regular City Council Meeting minutes of June 27, 2016, as prepared and distributed
9. Presentation of 2015 Financial Audit by David Maccoux, CPA of Schenck SC
10. Acceptance of 2015 Financial Audit and Report, as presented by Schenck SC
11. **CONSENT AGENDA.** Any item listed on the consent agenda may be removed at the request of any member of the Council. The request requires no second, is not discussed, and is not voted upon.
 - a. Park Reservation Permit Application filed by Adam Young to use Seminary Park and Pavilion on July 30, 2016 from 9:00am to 7:00pm for a 1st birthday party (*recommended by the Board of Park Commissioners on July 6, 2016*)
 - b. Park Reservation Permit Application filed by Dixit Patel to use Flat Iron Park on August 6, 2016 from 9:00am to 6:00pm for a family picnic
 - c. Park Reservation Permit Application filed by Pam & Jim Georgalas to use Samuel Donian Park on September 30, 2016 from 3:00pm to 5:00pm for a wedding ceremony
 - d. Change of Agent Application filed by Popeyes Galley & Grog LTD d/b/a Popeyes, 811 Wrigley Dr, to Dimitrius Anagnos, 148 Cass St, Lake Geneva
 - e. Temporary Alcohol License Premises Extension Application filed by American Legion Post #24, 735 Henry St, to include fenced outdoor yard and garage areas during car show on Saturday, July 30, 2016 from 8:00am to 4:00pm
 - f. Original 2016-2017 Operator's (Bartender) License applications as listed in packet

- g. Renewal of 2016-2017 Operator's (Bartender) License applications filed by Chad Arnett, James Georgalas, Jay McNulty, Adam Miskie, and John Renko
- h. Renewal Massage Establishment License application filed by Lake Geneva Massage Therapy
- i. Renewal Taxi Driver License application filed by Brandon Frank *(approved by Police Chief; informational only)*

12. Item removed from the Consent Agenda

13. Finance, License and Regulation Committee Recommendations – Alderman Kordus

- a. First Reading of **Ordinance 16-07**, amending Chapter 62, Sidewalks and Other Public Places, adding Sections 62-300 through 62-327, Article X. Right of Way Occupancy and Permitting
- b. First Reading of **Ordinance 16-08**, amending Chapter 54, Parks and Recreation, Article II. Rules of Conduct and Behavior, Section 54-34(5), Fires, to restrict grilling to Seminary Park and Donian Park
- c. First Reading of **Ordinance 16-09**, amending Chapter 74, Traffic and Vehicles, Article IV. Bicycles, Skateboards, Roller Skates, Section 74-157, Riding in Certain Areas Prohibited, to include the Brunk Pavilion
- d. First Reading of **Ordinance 16-10**, amending Chapter 74, Traffic and Vehicles, Article VI, Traffic Code, Section 74-210, Parking Regulations, subsection (a)1 No Parking, Standing or Stopping Zones, adding no parking in front of 322 Warren Street
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- g. Discussion/Action of Systems Design TIF4 Escrow Draw Request No 1 for \$1,708.47
- h. Discussion/Action on Compensation Policy *(recommended by Personnel Committee on June 30, 2016)*
- i. Discussion/Action of Police Department Civilian Employee Handbook *(recommended by Personnel Committee on June 30, 2016)*
- j. Discussion/Action on **Resolution 16-R41**, revising the 2016 Part-time Staff Pay *(recommended by Personnel Committee on June 30, 2016)*
- k. Discussion/Action on Riviera lease advertising services with corresponding listing agreement *(recommended by Piers, Harbors and Lakefront Committee on June 30, 2016)*
- l. Discussion/Action on hiring an additional full time Police Officer until March 2017

14. Presentation of Accounts

- a. Purchase Orders (none)
- b. Prepaid Bills in the amount of \$2,351.22
- c. Regular Bills in the amount of \$404,939.64

15. Mayoral Appointments.

- a. Accept Alderman Chris Gelting's resignation as liaison to the Police and Fire Commission and Appoint Alderman Ken Howell as liaison to the Police and Fire Commission

16. Closed Session

Motion to go into Closed Session pursuant to Wis. Stat. 19.85 (1)(d) considering specific applications of probation, extended supervision or parole, or considering strategy for crime detection or prevention – to wit Crime Prevention Techniques pertaining to City Buildings

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

18. 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.

July 8, 2016 5:37pm

cc: Aldermen, Mayor, Administrator, Attorney, Department Heads, Media

**REGULAR CITY COUNCIL MEETING
MONDAY, JUNE 27, 2016 – 7:00 PM
COUNCIL CHAMBERS, CITY HALL**

Mayor Kupsik called the meeting to order at 7:00 p.m.

The Pledge of Allegiance was led by Alderman Horne

Roll Call. Present: Mayor Kupsik, Aldermen Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell. Also Present: City Attorney Draper, City Administrator Oborn and City Clerk Waswo.

Awards, Presentations, and Proclamations. None.

Re-consider business from previous meeting. None.

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

Acknowledgement of Correspondence.

The City received a letter on June 24, 2016 from Stephen Pickett with suggestions on how the City can generate revenue.

Approval of Minutes. Kordus/Horne motion to approve the Regular City Council Meeting minutes of June 13, 2016, and Special City Council Meeting minutes of June 20, 2016, as prepared and distributed. Unanimously carried.

Consent Agenda

Renewal “Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:

- 1) Oakfire LLC d/b/a Oakfire Pizzeria & Restaurant, 831 Wrigley Dr, David Scotney, Agent, contingent upon approval of Conditional Use Permit
- 2) Popeyes Galley & Grog LTD d/b/a Popeyes, 811 Wrigley Dr, Michael Anagnos, Agent
- 3) Cove Condominium Association Inc d/b/a The Cove of Lake Geneva, 111 Center St, Patrick McCarthy, Agent
- 4) Geneva Bay Club LLC d/b/a Maxwell Mansion, 421 Baker St, Charles Fritz IV, Agent
- 5) Stone Soup LLC d/b/a Baker House, 327 Wrigley Dr, Charles Fritz IV, Agent
- 6) Chubby Kitty LLC d/b/a Fat Cat’s, 104 Broad St, Mark Basil, Agent
- 7) Two Thumbs Up LLC d/b/a Thumbs Up, 260 Broad St, Benjamin Barels, Agent

Renewal Class “B” Fermented Malt Beverage & “Class C” Wine License application filed by Marsalas Pizza Inc d/b/a Marsala’s Pizza, 820 Williams St, Miguel Barcena, Agent, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds

Renewal Class “B” Fermented Malt Beverage License application filed by Geneva Lakes Hotel Group LLC d/b/a Comfort Suites, 300 E Main St, Sara Remlinger, Agent, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds

Renewal “Class A”/Class “A” Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:

- 1) Gaur Enterprises Inc d/b/a GT66, 605 Williams St, E. Thomas Kaczmarek, Agent
- 2) Cove Condominium Association d/b/a The Cove of Lake Geneva, 111 Center St, Patrick McCarthy, Agent

Original Class “B” Fermented Malt Beverage & “Class C” Wine License application filed by Geneva Java Coffee Shop d/b/a Geneva Java, 252 Center St, Halvar Petersen, Agent, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds

Original 2016-2017 Operator’s (Bartender) License applications filed by Autumn Mikrut, Anthony Ricci, and Shane Tisa

Renewal of 2016-2017 Operator’s (Bartender) License applications filed by Morgan Foley, Scott Hardwick, Christina Lewis, Calley Sharkus, Kayla Skomski, and Robyn Smith

Renewal Massage Establishment License application filed by The Therapeutic Touch, 601 W Main St contingent upon Police Chief approval

Kordus/Horne motion to approve. It was noted the Massage License application has been approved by the Police Chief. Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Items removed from the Consent Agenda.

Renewal “Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:

American Legion Post 24, 735 Henry St, Charles Schlehlein, Agent, with premises extension to all fenced or roped in areas between Gardner St and Henry St

Two Thumbs Up LLC d/b/a Thumbs Up, 260 Broad St, Benjamin Barels, Agent

Kordus/Gelting motion to approve the American Legion Post 24, 735 Henry St, Charles Schlehlein, Agent, without the premise extension, and the clerk to contact the Legion to fill out the proper paperwork for the temporary extension of the premises only during the July 30, 2016 car show. Alderman Kordus stated if it is extended once and something happens, the council would have to go through a revocation process for the entire license or they would have to continue to extend it. Since this is a onetime use, there really is no reason to extend it out to the perimeter for the entire season.

Roll Call: Chappell, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Motion carried 7 to 0 with Alderman Skates “abstaining.”

Chappell/Gelting motion to approve Two Thumbs Up LLC d/b/a Thumbs Up, 260 Broad St, Benjamin Barels, Agent Alderman Chappell said from the outside it looks like Thumbs Up has issues as the bar is spilling out onto the sidewalk. City Attorney Draper explained the process to deny a license. The Finance, License, and Regulation Committee would make a recommendation to deny the license to Council. Then they have to give Thumbs Up an opportunity to have a hearing. The hearing is a quasi-judicial hearing where there is evidence presented.

Internally Mr. Draper and the Police Chief are aware of some issues. They will be composing a letter explaining things might be getting out of hand and they will be watching them carefully. If it becomes necessary, they will go through the process to revoke the license if it is not brought under control. In all fairness the Police Chief and officers have been in contact with them and the last three weeks have been much better than previously. It was noted there is no restriction that something can be done during the renewal period only. Any citizen can bring a complaint.

Roll Call: Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Motion carried 7 to 1 with Alderman Chappell voting “no.”

Kordus/Gelting motion to approve Ordinance 16-05, amending the Sidewalk Café ordinance restaurant definition to include retail food establishments whose primary sales are comprised of frozen dairy products

City Attorney Draper explained the current Sidewalk Café Permit states you must have bollards around the tables, not only just when serving alcohol. Creameries are not serving food to their tables. He suggested a permitting process that

allows for the obstruction of tables on the city right of way, the requirement of insurance, governed by the Department of Public Works and sent to Council for approval. This way the Council can see what sort of sidewalk permits are being applied for and still have control over the public right of ways.

The current draft ordinance seems overly cumbersome. The more Mr. Draper looked into the ordinance, the more flaws he noted. Not only is there the problem with bollards everywhere, businesses will also start making themselves primary dairy product sellers. He would rather have an easier process than make creameries have to put bollards around all their tables if people are just sitting out there.

There was discussion on language for a different type of sidewalk right of way permit for non-restaurant use. The consensus was a permit for tables, open to everyone with council discretion. The application would be made through the Department of Public Works with the Director recommending approval to the council or sending to the Public Works Committee if there were issues. Restaurants would be able to obtain the right of way permit and not have to have bollards as long as they were not serving to their customers outside. Alderman Flower was concerned about opening it up to everyone as we cannot keep the tables and chairs under control that are out there now.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Hedlund, Howell voting “no.” Motion failed 7 to 0 with Alderman Horne “abstaining.”

Kordus/Hedlund motion to approve Ordinance 16-06, amending the Sidewalk Café ordinance to include a Penalties and Enforcement section. This allows the city to enforce the ordinance. Mr. Kordus would like to see this incorporated with the new right of way permit as well.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Finance, License and Regulation Committee Recommendations – Alderman Kordus

Kordus/Horne motion to approve disallowance of claim filed by Denise Reberski for an alleged injury caused by a slip and fall at the Riviera Dock on April 25, 2014, pursuant to Wis. Stat. 893.80(1g)

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Kordus/Horne motion to accept Director of Public Works Resignation/Retirement effective September 16, 2016

This is a formality accepting Mr. Winkler’s resignation/retirement.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Kordus/Chappell motion to approve planning services from Vandewalle & Associates for proposal of Gateway Overlay Zoning District in the amount of \$2,535 from the Plan Commission Budget. This procures services from Vandewalle & Associates. There is a possibility the Council may not consider it. Mr. Oborn feels it is a beneficial planning tool to regulate entrances into the city.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Kordus/Gelting motion to approve Hein Electric Supply Co., Inc. TIF4 Escrow Draw Request No 2 for \$31,291.66

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Kordus/Gelting motion to approve Kapur & Associates, Inc. TIF4 Escrow Draw Request No 1 for \$1,435.00

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Plan Commission Recommendations – Alderman Skates

Skates/Kordus motion to approve a Land Division Review Application filed by Pathfinder Surveying LLC, for Thomas and Diane Murphy, 1806 Clover Rd, Northbrook, IL 60062 to split an existing lot into three parcels at 1325 Park Row with the two new lots fronting High St, current Tax Key No. ZCL 00080 including staff comments and two minor corrections on the Plat of Survey as reviewed by the city engineer (recommended by the Plan Commission on June 20, 2016)

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Gelting motion to approve a Site Plan Review Application for a parking lot alteration filed by Richard Jachimek, 1109 Geneva St, Lake Geneva, WI 53147 for the property at 314 Sage St, Tax Key No. ZOP 00147 including Staff requirements that three parallel spaces be marked on the South side of the building and signage directing traffic be installed *(recommended by the Plan Commission on June 20, 2016)*

There were problems with the neighbor next door. This opens up the parking lot to be able to let them get out.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Gelting motion to approve Resolution 16-R35, authorizing the issuance of a Conditional Use Application filed by Prairie State Enterprises of Darien, LLC dba Lake Geneva Mobil, 350 N Edwards Blvd, Lake Geneva, WI 53147, for the installation of an electronic message center on a freestanding monument sign located at 350 N Edwards Blvd, Tax Key No. ZA261500001 including Findings of Fact, Staff recommendations and sign & electrical permits obtained *(recommended by the Plan Commission on June 20, 2016)*

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Gelting motion to approve Resolution 16-R36, authorizing the issuance of a Conditional Use Application filed by Patricia and Samantha Strenger, 245 Country Club Dr, Unit 2A, Lake Geneva, WI 53147 to operate a Commercial Indoor Lodging facility at an existing Commercial Apartment in a General Business (GB) zoning district located at 721 Geneva St, Tax Key No. ZOP 00159 including Findings of Fact, Staff recommendations, parking for two vehicles, and no outside storage *(recommended by the Plan Commission on June 20, 2016)*

This is a longer term rental that is being converted to a weekly rental.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Kordus motion to approve Resolution 16-R37, authorizing the issuance of a Conditional Use Application filed by Anthony Scalzitti, 608 Fairview Ave, Elmhurst, IL 60123 to operate a Commercial Indoor Lodging facility at an existing Single Family Home in a General Business (GB) zoning district located at 233 S Lake Shore Dr, Tax Key No. ZNB 00003 including Findings of Fact, Staff recommendations, parking for two vehicles, no outside storage and removal of old garage *(recommended by the Plan Commission on June 20, 2016)*. With these weekly rentals the Plan Commission is asking for hard surface parking. There is also an old garage that will be taken down. Mr. Scalzitti owns the B&B around the curve on Baker Street. They have a good track record with no issues and no negative feedback.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Kordus motion to approve Resolution 16-R38, authorizing the issuance of a Conditional Use Application filed by Anthony Scalzitti, 608 Fairview Ave, Elmhurst, IL 60123 to operate a Commercial Indoor Lodging facility at an existing Single Family Home in a General Business (GB) zoning district located at 237 S Lake Shore Dr, Tax Key No. ZNB 00004 including Findings of Fact, Staff recommendations, parking for two vehicles, and no outside storage *(recommended by the Plan Commission on June 20, 2016)*

The applicant is planning on upgrades and getting it looking much better than they do now.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Kordus motion to approve Resolution 16-R39, authorizing the issuance of a Conditional Use Application filed by Anthony Scalzitti, 608 Fairview Ave, Elmhurst, IL 60123 to operate a Commercial Indoor Lodging facility at an existing Single Family Home in a General Business (GB) zoning district located at 419 Cass St, Tax Key No. ZNB 00002 including Findings of Fact, Staff recommendations, parking for two vehicles, and no outside storage *(recommended by the Plan Commission on June 20, 2016)*

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Howell motion to approve a Planned Development (PD) Application, General Development Plan (GDP) & Precise Implementation Plan (PIP) filed by Shad Branen, 448 Milwaukee Ave, Burlington, WI 53105 for a Commercial Indoor Entertainment Facility (Movie Theater) and exterior modifications at 244 Broad St, Tax Key Nos. ZOP 00246, 00247, & 00248 including the proposed signage, projection lighting (exposed LED Edison bulbs), marquee color and design, electronic posters, lighting sconces on front of building with additional requirements of the Findings of Fact *(recommended by the Plan Commission on June 20, 2016)*. This tells the public it’s a movie theater. The owner and general contractor have pretty specific outside cosmetic items that were met with optimism and overall approval. The lights are adjustable LED Edison bulbs. There were concerns with neon lights but the applicant wanted something less intrusive.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Skates/Kordus motion to approve Resolution 16-R40, authorizing the issuance of a Conditional Use Application filed by Peter Jurgens for Oakfire Restaurant, 831 Wrigley Drive, to operate an Outdoor Commercial Entertainment (Restaurant) in a Central Business (CB) Zoning District located at 831 Wrigley Drive, Tax Key No. ZOP 00340 including Findings of Fact, and Staff recommendations (recommended by the Plan Commission on June 20, 2016)
This adds tables to the front of the existing restaurant. The tables are on private property and do not fall under the outdoor dining permit.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Presentation of Accounts – Alderman Kordus

Purchase Orders. None.

Kordus/Gelting motion to approve Prepaid Bills in the amount of \$23,563.74

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Kordus/Gelting motion to approve Regular Bills in the amount of \$79,028.28

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Mayoral Appointments.

Kordus/Skates motion to approve appointment of Maureen Allenstein to the Cemetery Commission with a term expiring May 1, 2018

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Closed Session

Kordus/Chappell motion to go into Closed Session pursuant to Wis. Stat. 19.85 (1)(b) for considering licensing of Susan Rediger by a board or commission or the investigation of charges against such person and the taking of formal action on any such matter (City Attorney Draper) including the City Administrator and City Clerk in closed session

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Council entered into closed session at 8:09 pm.

Open Session

Kordus/Chappell motion to return to open session pursuant to Wisconsin Statutes 19.85 (2) and take action on any items discussed in closed session

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Council entered into open session at 8:23 pm.

Kordus/Chappell motion to uphold the Chief’s recommendation to deny the license for Susan Rediger based on the Police Chief’s recommendation and the fact that Ms. Rediger was not here to present contrary evidence.

Roll Call: Chappell, Skates, Kordus, Flower, Gelting, Horne, Hedlund, Howell voting “yes.” Unanimously carried.

Adjournment. Kordus/Gelting motion to adjourn at 8:23 pm. Unanimously carried.

/s/ Sabrina Waswo, City Clerk

THESE ARE NOT OFFICIAL MINUTES UNTIL APPROVED BY THE COMMON COUNCIL

DRAFT

MANAGEMENT COMMUNICATIONS
CITY OF LAKE GENEVA, WISCONSIN
DECEMBER 31, 2015

CITY OF LAKE GENEVA, WISCONSIN
December 31, 2015

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To the Honorable Mayor and Common Council
City of Lake Geneva, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin, (the "City") for the year ended December 31, 2015. The City's financial statements, including our report thereon dated June 21, 2016, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

Significant Audit Findings

Consideration of Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 66 – 67 of the annual report.

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Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City's internal control to be significant deficiencies:

Finding 2014-001 Segregation of Duties
Finding 2014-002 Preparation of Annual Financial Report

These findings are described in detail in the schedule of findings and responses on pages 68 - 69 of the annual report.

The City's written response to the significant deficiencies identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly we express no opinion on it.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note A to the financial statements. As described in Note D.9 to the financial statements, the City changed accounting policies related to pension accounting by adopting Statement of Governmental Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pension – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date- An Amendment of GASB Statement No. 68*, In 2015. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

Management's estimate of the other post-employment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post-employment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the incurred, but not reported (IBNR) insurance reserves are based on actuarial projections of the expected cost of the ultimate settlement and administration of claims. We evaluated the key factors and assumptions used to develop the reserves in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension asset and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension asset and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The financial statements reflect all accounting adjustments proposed during our audit. Copies of the audit adjustments are available from management. The following material misstatement detected as a result of audit procedures was corrected by management:

- Recorded final estimates for 2014 Street Program, resulting in an additional \$374,990 of expenses.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 21, 2016. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

Other Matters

We applied certain limited procedures to the management discussion and analysis and schedules relating to pensions and other post-employment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the detailed comparison of revenues and other financing sources – budget to actual – general fund, detailed comparison of expenditures and other financing uses – budget to actual – general fund, combining balance sheet – nonmajor governmental funds and combining statement of revenues, expenditures and changes in fund balances – nonmajor governmental funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Common Council, management, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Certified Public Accountants
Green Bay, Wisconsin
June 21, 2016

SUMMARY FINANCIAL INFORMATION

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City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2015, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2015 and for indicating financial resources available at the start of the 2015 budget year.

	2015	2014
General Fund		
Nonspendable		
Delinquent taxes	\$ 6,463	\$ 5,405
Prepaid items	130,136	120,663
Assigned	547,332	347,155
Unassigned	2,567,942	2,261,724
Total General Fund	3,251,873	2,734,947
Special Revenue Funds		
Parking meters and lots		
Assigned	824,999	750,001
Lakefront operations		
Assigned	834,856	759,857
Public Library		
Restricted for library	499,302	467,364
Cemetery operations		
Assigned	137,002	112,636
Total Special Revenue Funds	2,296,159	2,089,858
General Debt Service Fund		
Restricted for debt service	34,663	108,201
Capital Projects Funds		
Capital improvements		
Restricted for capital improvements	827,580	2,155,945
Assigned for capital improvements	226,406	-
Total	1,053,986	2,155,945
Tax incremental financing district no. 4		
Restricted for district plan expenditures	9,999,465	8,301,756
Equipment Replacement		
Committed for equipment purchases	669,009	669,009
Assigned for equipment purchases	125,010	-
Total	794,019	669,009
Impact fees		
Restricted for impact fees	127,008	158,371
Committed for impact fees	15,000	-
Assigned for impact fees	31,113	46,113
Total	173,121	204,484
Total Capital Projects Funds	12,020,591	11,331,194
Permanent Funds		
Cemetery perpetual care		
Nonspendable - Cemetery care	522,308	534,843
Swanson Library Endowment		
Nonspendable - Library endowment	106,141	111,321
Restricted - Library	3,034	316
Total Swanson Library Endowment	109,175	111,637
Total Permanent Funds	631,483	646,480
Totals	\$ 18,234,769	\$ 16,910,680

City Governmental Fund Balances (Continued)

General Fund

The City's general fund increased \$516,926. Detailed comparison of the City's general fund revenues and expenditures to budget can be found on pages 58 - 61 in the City's annual financial report.

The City's unassigned general fund balance represents approximately 31% of the total 2015 general fund expenditures. In 2006, the City Council adopted a minimum fund balance policy whereas the unassigned fund balance is equivalent to three months of expenditures of general fund. This amount is to be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Actual 2015 general fund expenditures	\$ 8,275,151
Minimum fund balance %	25%
Minimum fund balance amount	<u>\$ 2,068,788</u>

The City's unassigned fund balance of \$2,567,942 meets the minimum fund balance amount.

Swanson Library Endowment

In 2000, the City received a gift which required the principal and future capital gains to be retained in perpetuity while income was available to purchase materials for the Swanson Center. Because balances are to be maintained in perpetuity, the City transferred the investments related to this endowment from the Library fund to a separate permanent fund.

COMMENTS AND OBSERVATIONS

1. Controls over Payroll processing and support from departments

As part of our audit, we selected a sample of employees to test through the payroll process. Based on our testing, it was determined that the Fire Department does not submit supporting records for the hours requested for payroll, only a summarized sheet by employee is provided. When additional testing was completed, it was identified that there were small discrepancies between what was paid and what was identified on the detailed sign-in sheets at the Fire Department.

It is recommended that a detailed review of all sign-in sheets be completed, including comparing the sheets to the internal system, before submitting the summarized pay sheets to payroll. A review and sign-off for approval is currently in place, but the level of detail to which is reviewed was unclear. In addition, it is recommended that all supporting detail be routed to City Hall so there is the ability for additional review if considered necessary.

2. Fair Value Measurement and Application

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*, which addresses accounting and financial reporting issues related to fair value measurement, primarily for investments.

GASB Statement No. 72 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It also provides guidance on how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be disclosed in the notes to the financial statements.

This Statement requires a government to use valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. The techniques should be consistent with one or more of the following approaches: the market approach, the cost approach, or the income approach. It establishes a hierarchy of inputs to valuation techniques used to measure fair value. That fair value hierarchy has three levels of inputs based on the objectivity and reliability of the information. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs for similar assets or liabilities. Finally, Level 3 inputs are unobservable inputs. GASB Statement No. 72 requires additional footnote disclosures about fair value measurement, the level of fair value hierarchy and valuation techniques used.

The new standard is effective for years beginning after June 15, 2015, although early application is encouraged. We recommend that the City review the new standard, determine its investments that are subject to fair value measurement and value those investments according to the valuation techniques and inputs outlined in the Statement. We are able to assist you in implementing this standard.

3. Accounting and Reporting for Other Post-employment Benefits

In June 2015, the Governmental Accounting Standards Board (GASB) issued two new pronouncements relating to other post-employment benefits (OPEB). GASB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* and GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions* significantly change the accounting and financial reporting of post-employment benefits that was established in GASB Statement Nos. 43 and 45. The primary purpose of these Statements is to improve accounting and financial reporting of OPEB obligations and enhance transparency of OPEB related information in your financial statements similar to how GASB Statements Nos. 67 and 68 were designed.

Currently, governments report a liability related to other post-employment liabilities for the unfunded portion of the annual required contribution, which includes an amortization of the Unfunded Actuarial Liability (UAL) over an open period of time, not to exceed 30 years. Upon implementing the new standards, the City will recognize the difference between total OPEB liability and any plan assets (net OPEB liability) in the government-wide and proprietary financial statements, often resulting in a significant increase in the OPEB liability reported in your financial statements. The new standards also require that the entry age normal cost method be used to determine the liability, deferred inflows and outflows of resources to be reported for changes in economic and demographic assumptions and differences between expected and actual experience, and additional note disclosures and schedules.

The new standards are effective for financial statements for OPEB plans for fiscal years beginning after June 15, 2016 and for employers for fiscal years beginning after June 15, 2017. We recommend that the City evaluate impact of the new standards with your actuary, and determine an implementation strategy to minimize your costs while ensuring adequate communication of the impact of these changes will have on your financial statements. As you develop your implementation strategy, you should evaluate the following:

- Do you anticipate any changes in benefits? If yes, you should approve benefit changes prior to implementation, as any changes in benefits in the future are treated as a current year activity.
- What is your valuation measurement date? You can roll back to a valuation date 12 months prior to year end, allowing you to complete your actuarial valuation prior to year end or you can roll forward to your reporting date, requiring your actuarial valuation to be completed after year end but before you anticipate issuance of your financial statements.

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APPENDIX

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CITY OF LAKE GENEVA, WISCONSIN

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2015

CITY OF LAKE GENEVA, WISCONSIN

December 31, 2015

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Lake Geneva, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin ("the City") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Water Utility and Sewer Utility enterprise funds, which represents 100 percent of the assets and revenues of the City's business-type activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the Water Utility and Sewer enterprise funds, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the respective aggregate remaining fund information of the City as of December 31, 2015, and the changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note D.9, the City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

As described in Note D.8, the City recorded a prior period adjustment of \$13,814 in the proprietary and government-wide financial statements to properly record capital assets and depreciation and other operating expenses. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the schedules relating to pensions and other post-employment benefits on pages 53 through 56 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Summarized Financial Information

We have previously audited the City of Lake Geneva's 2014 financial statements, and our report dated May 22, 2015, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Certified Public Accountants
Green Bay, Wisconsin
June 21, 2016

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis Fiscal Year 2015

The management of the City of Lake Geneva, Wisconsin (the "City") offers readers of the City's financial statements this narrative and analysis of the financial activities of the City for the fiscal year ended December 31, 2015.

Financial Highlights

- As of the December 31, 2015, the assets and deferred outflows of the City of Lake Geneva exceeded its liabilities and deferred inflows of resources by \$66,547,173. This represents a 0.10% increase over the 2014 net position balance of \$66,483,691.
- The general fund balance at the end of 2015 was \$3,251,873, an increase of \$516,926 from the prior year.

Of the general fund balance, \$136,599 is nonspendable for prepaid items and delinquent taxes, \$547,332 has been assigned for various uses, and \$2,567,942 is currently unassigned.
- The outstanding general obligation debt as of December 31, 2015 is \$6,290,000. This compares to \$7,205,000 at the end of 2014.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Lake Geneva's basic financial statements. The basic financial statements comprise three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements and 3) Notes to the Basic Financial Statements.

Government-wide Financial Statements. The Government-wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. Financial information in the government-wide financial statements is reported as either governmental activities or business-type activities. Governmental activities are principally supported by taxes and intergovernmental revenues. Examples of governmental activities are: general government, public safety, public works, health and human services, culture and recreation, conservation and development and interest and fiscal charges.

Business-type (Enterprise) activities recover all or a significant portion of their costs through user fees and charges. These activities include the City's water and sewer utilities.

The **Statement of Net Position** presents information on all City of Lake Geneva, Wisconsin's assets, liabilities and deferred outflows and inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or decreasing. (See pages 11 - 12 of this report).

The **Statement of Activities** presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.) (See pages 13 - 14 of this report.)

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The City of Lake Geneva, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the City's funds can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

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

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

The City has identified four major government funds: General, General Debt Service, Capital Improvements, and Tax Incremental District No. 4.

- General Fund: Accounts for the City's primary operating activities.
- General Debt Service Fund: Accounts for financial resources and payments made on long-term general obligation debt.
- Capital Improvements Fund: Accounts for proceeds from long-term borrowing and other resources to be used for capital improvement projects.
- Tax Incremental District No. 4 Fund: Accounts for financial sources to be used for the activity in the TIF District No. 4.

The net change in fund balances for the year is \$1,324,089. The total fund balance for all governmental funds is \$18,234,769. (See pages 15 - 21)

Proprietary / Enterprise Funds: *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City has identified two major enterprise funds:

- Water Utility: Accounts for revenues and expenses for operations of the municipal water distribution system.
- Sewer Utility: Accounts for operations of the sanitary sewer collection system and wastewater treatment plant.

The net change in position for the Water Utility is a decrease of \$285,060 and the Sewer Utility had a decrease of \$270,433. Water Utility net position totaled \$12,665,963. Sewer Utility net position totaled \$14,287,394, for a proprietary/enterprise fund total of \$26,953,357. (See pages 22 - 25)

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

Government-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities and deferred inflows of resources by \$66,547,173 at the close of 2015.

City of Lake Geneva, Wisconsin's Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 28,264,981	\$ 25,983,533	\$ 4,090,250	\$ 4,308,759	\$ 32,355,231	\$ 30,292,292
Capital assets	28,191,309	31,564,724	23,723,139	23,760,069	51,914,448	55,324,793
Total Assets	56,456,290	57,548,257	27,813,389	28,068,828	84,269,679	85,617,085
Deferred outflows of resources	867,082	-	130,173	-	997,255	-
Long-term liabilities outstanding	7,829,751	8,560,065	257,160	208,110	8,086,911	8,768,175
Other liabilities	1,778,838	1,730,503	733,045	606,727	2,511,883	2,337,230
Total Liabilities	9,608,589	10,290,568	990,205	814,837	10,598,794	11,105,405
Deferred inflows of resources	8,120,967	8,027,989	-	-	8,120,967	8,027,989
Net Position						
Net investment in capital assets	22,726,755	26,470,453	23,723,139	23,760,069	46,449,894	50,230,522
Restricted	12,958,158	9,616,883	1,476,679	1,212,920	14,434,837	10,829,803
Unrestricted	3,908,903	3,142,364	1,753,539	2,281,002	5,662,442	5,423,366
Total Net Position	\$ 39,593,816	\$ 39,229,700	\$ 26,953,357	\$ 27,253,991	\$ 66,547,173	\$ 66,483,691

By far the largest portion of the City's net position (70%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (22%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$5,662,442 may be used to meet the City's ongoing obligations to citizens and creditors.

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Change in net position. Governmental activities decreased the City's net position by \$1,706,980 and business-type activities decreased the City's net position by \$555,493 during the current fiscal year. Key elements of these changes are as follows:

City of Lake Geneva, Wisconsin's Change in Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charges for services	\$ 3,696,089	\$ 3,419,238	\$ 2,629,702	\$ 2,575,806	\$ 6,325,791	\$ 5,995,044
Operating grants and contribution	886,204	887,324	-	-	886,204	887,324
Capital grants and contributions	250	1,150	288,201	441,327	288,451	442,477
General Revenues						
Property taxes	6,331,069	6,190,205	-	-	6,331,069	6,190,205
Property tax increment	1,696,930	1,856,605	-	-	1,696,930	1,856,605
Other taxes	601,722	533,228	-	-	601,722	533,228
Grants and contributions not restricted to specific programs	182,725	137,895	-	-	182,725	137,895
Other	224,008	250,327	8,157	10,223	232,165	260,550
Total Revenues	13,618,997	13,275,972	2,926,060	3,027,356	16,545,057	16,303,328
Expenses						
General government	3,185,063	2,988,425	-	-	3,185,063	2,988,425
Public safety	4,063,648	4,279,716	-	-	4,063,648	4,279,716
Public works	5,899,364	5,917,192	-	-	5,899,364	5,917,192
Health and human services	193,210	154,471	-	-	193,210	154,471
Culture and recreation	1,604,528	1,707,379	-	-	1,604,528	1,707,379
Conservation and development	160,031	165,499	-	-	160,031	165,499
Interest and fiscal charges	163,766	198,455	-	-	163,766	198,455
Water utility	-	-	1,538,284	1,504,862	1,538,284	1,504,862
Sewer utility	-	-	1,619,230	1,667,487	1,619,230	1,667,487
Total Expenses	15,269,610	15,411,137	3,157,514	3,172,349	18,427,124	18,583,486
Increase in Net Position						
Before Transfers	(1,650,613)	(2,135,165)	(231,454)	(144,993)	(1,882,067)	(2,280,158)
Transfers	324,039	315,671	(324,039)	(315,671)	-	-
Change in Net Position	(1,326,574)	(1,819,494)	(555,493)	(460,664)	(1,882,067)	(2,280,158)
Net Position - January 1	39,229,700	41,049,194	27,253,991	27,714,655	66,483,691	68,763,849
Cumulative Effect of Change in						
Accounting Principle	1,690,690	-	268,673	-	1,959,363	-
Prior period adjustment	-	-	(13,814)	-	(13,814)	-
Net Position - December 31	\$ 39,593,816	\$ 39,229,700	\$ 26,953,357	\$ 27,253,991	\$ 66,547,173	\$ 66,483,691

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. An analysis of the City's general fund follows:

General Fund Budget Comparison: Budgeted versus Actual Revenue and Transfers In/Expenditures and Transfers Out (See page 21 of this report)

General Fund Revenues and Transfers In	
Budget	\$ 8,183,013
Actual	8,792,077
Variance	\$ 609,064

The positive revenue variance was primarily due to the following:

- Room tax revenue was \$146,169 over budget.
- Public charges for services exceeded budget by \$96,523.
- Miscellaneous revenues exceeded budget by \$77,362 – mostly related to insurance reimbursements.
- Transfers in exceeded budget by \$259,440 – mainly due to Lakefront and Parking Funds having positive years.

General Fund Expenditures and Transfers Out	
Budget	\$ 8,183,013
Actual	8,275,151
Variance	\$ (92,138)

The functions with significant budget variances are listed below:

- Practically all of the expense budget variance was due to an increase in health insurance claims.

General Fund Balance	
Beginning of year	\$ 2,734,947
End of the year	3,251,873
Change in Fund Balance	\$ 516,926

Proprietary funds. (See pages 22 - 25) The City's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail. Also, a separation of the financial activities of the sewer and water utilities can be found on these pages.

Net position of the water utility fund at the end of the year amounted to \$12,665,963, a decrease of \$93,495 from the prior year. Operating loss for the water utility fund totaled \$111,462.

Net position of the sewer utility at the end of the year totaled \$14,287,394, a decrease of \$207,139 from the prior year. Operating loss for the sewer utility fund totaled \$415,896.

Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2015 amounts to \$51,914,448 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, infrastructure (streets and bridges), and construction in progress.

City of Lake Geneva, Wisconsin's Capital Assets						
	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 3,601,266	\$ 3,601,266	\$ 765,749	\$ 765,749	\$ 4,367,015	\$ 4,367,015
Property held for future	-	-	197,158	197,158	197,158	197,158
Construction in progress	8,301	162,152	528,805	-	537,106	162,152
Buildings	13,104,969	13,016,691	7,450,876	7,694,035	20,555,845	20,710,726
Land improvements	238,446	219,443	-	-	238,446	219,443
Machinery and equipment	11,235,422	11,129,039	8,539,534	8,428,799	19,774,956	19,557,838
Infrastructure	86,069,030	85,664,048	23,881,615	23,386,157	109,950,645	109,050,205
Accumulated depreciation	(86,066,125)	(82,227,915)	(17,640,598)	(16,711,829)	(103,706,723)	(98,939,744)
Total	\$ 28,191,309	\$ 31,564,724	\$ 23,723,139	\$ 23,760,069	\$ 51,914,448	\$ 55,324,793

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$6,290,000.

City of Lake Geneva, Wisconsin's Capital Assets General Obligation Debt and Alliant Energy Note						
	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
General Obligation Debt						
Notes	\$ 6,290,000	\$ 7,205,000	\$ -	\$ -	\$ 6,290,000	\$ 7,205,000
Alliant Energy	2,270	4,974	-	-	2,270	4,974
Total General Obligation Debt	\$ 6,292,270	\$ 7,209,974	\$ -	\$ -	\$ 6,292,270	\$ 7,209,974

Debt Service - Governmental Activities: (Page 40) All general obligation notes are backed by the full faith and credit of the City. Notes in the government funds will be retired by future property tax levies. In accordance with Wisconsin Statutes, total general obligation debt of City may not exceed five percent (5%) of the equalized value of taxable property of the City. This debt limit as of December 31, 2015 was \$58,857,125. Total general obligation debt outstanding at year-end was \$6,290,000. The outstanding GO debt applicable to the debt limit represents 11% of the City's debt capacity.

Economic Factors and Next Year's Budget and Rates

- The economic condition and outlook of the City has remained quite stable.
- The 2016 Budget is reflective of the City's commitment to maintaining sound fiscal policy with an emphasis on establishing fiscally sound reserve funds

Contacting the City's Financial Management

The administrative staff hopes the Management Discussion and Analysis is informative. We encourage you to read the 2015 audit in detail. If you would like additional information regarding the audit report, please contact City Administrator Blaine Oborn (262-248-3673) or City Comptroller Peg Pollitt (262-248-3673).

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BASIC FINANCIAL STATEMENTS

CITY OF LAKE GENEVA, WISCONSIN

Statement of Net Position

December 31, 2015

(With summarized financial information as of December 31, 2014)

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	Primary Government			
	Governmental Activities	Business-type Activities	Totals	
			2015	2014
ASSETS				
Cash and investments	\$ 18,274,594	\$ 2,008,775	\$ 20,283,369	\$ 19,288,835
Receivables				
Taxes	8,126,411	-	8,126,411	8,034,272
Delinquent personal property taxes	6,463	-	6,463	5,405
Accounts	217,574	456,512	674,086	634,772
Other	-	24,586	24,586	25,060
Special assessments	248,383	484,181	732,564	755,003
Internal balances	318,427	(318,427)	-	-
Inventories	-	82,791	82,791	74,219
Prepaid items	130,136	5,326	135,462	132,680
Other assets	-	-	-	17,489
Net pension asset	833,818	131,981	965,799	-
Restricted cash and investments	109,175	1,214,525	1,323,700	1,324,557
Capital assets, not being depreciated				
Land	3,601,266	765,749	4,367,015	4,367,015
Property held for future	-	197,158	197,158	197,158
Construction in progress	8,301	528,805	537,106	162,152
Capital assets, being depreciated				
Land improvements	238,446	-	238,446	219,443
Buildings	13,104,969	7,450,876	20,555,845	20,710,726
Machinery and equipment	11,235,422	8,539,534	19,774,956	19,557,838
Infrastructure	86,069,030	23,881,615	109,950,645	109,050,205
Accumulated depreciation	(86,066,125)	(17,640,598)	(103,706,723)	(98,939,744)
TOTAL ASSETS	56,456,290	27,813,389	84,269,679	85,617,085
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	867,082	130,173	997,255	-
LIABILITIES				
Accounts payable	527,037	212,804	739,841	361,738
Accrued liabilities	149,270	14,402	163,672	360,587
Accrued interest	45,038	-	45,038	65,289
Deposits	87,947	-	87,947	94,900
Unearned revenue	-	505,839	505,839	524,736
Noncurrent liabilities				
Due within one year	969,546	-	969,546	929,980
Due in more than one year	7,829,751	257,160	8,086,911	8,768,175
TOTAL LIABILITIES	9,608,589	990,205	10,598,794	11,105,405
DEFERRED INFLOWS OF RESOURCES				
Property taxes	8,120,967	-	8,120,967	8,027,989
NET POSITION				
Net investment in capital assets	22,726,755	23,723,139	46,449,894	50,230,522
Restricted				
Debt service	-	-	-	42,912
Library	608,477	-	608,477	579,001
Cemetery perpetual care funds	522,308	-	522,308	534,843
Tax incremental district	9,999,465	-	9,999,465	8,301,756
Impact fees	127,008	-	127,008	158,371
Pension benefits	1,700,900	262,154	1,963,054	-
Plant replacement	-	1,214,525	1,214,525	1,212,920
Unrestricted	3,908,903	1,753,539	5,662,442	5,423,366
TOTAL NET POSITION	\$ 39,593,816	\$ 26,953,357	\$ 66,547,173	\$ 66,483,691

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

Component Unit	
2015	2014
\$ 100,586	\$ 93,012
199,000	199,000
-	-
-	1,416
-	-
6,665	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>306,251</u>	<u>293,428</u>
-	-
54,450	27,847
-	-
-	-
-	-
-	-
<u>54,450</u>	<u>27,847</u>
<u>199,000</u>	<u>199,000</u>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
52,801	66,581
<u>\$ 52,801</u>	<u>\$ 66,581</u>

CITY OF LAKE GENEVA, WISCONSIN
 Statement of Activities
 For the Year Ended December 31, 2015
 (With summarized financial information for the year ended December 31, 2014)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 3,185,063	\$ 251,655	\$ -	\$ -
Public safety	4,063,648	672,562	72,169	-
Public works	5,899,364	1,312,797	779,245	-
Health and human services	193,210	46,258	-	-
Culture and recreation	1,604,528	1,412,817	33,898	250
Conservation and development	160,031	-	892	-
Interest and fiscal charges	163,766	-	-	-
Total Governmental Activities	<u>15,269,610</u>	<u>3,696,089</u>	<u>886,204</u>	<u>250</u>
Business-type Activities				
Water	1,538,284	1,426,822	-	147,025
Sewer	1,619,230	1,202,880	-	141,176
Total Business-type Activities	<u>3,157,514</u>	<u>2,629,702</u>	<u>-</u>	<u>288,201</u>
Total Primary Government	<u>\$ 18,427,124</u>	<u>\$ 6,325,791</u>	<u>\$ 886,204</u>	<u>\$ 288,451</u>
Component Unit				
Business improvement district	<u>\$ 248,643</u>	<u>\$ 1,551</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues
 Taxes, levied for general purposes
 Taxes levied for debt service
 Tax increment
 Other taxes
 Special event revenue
 Grants and contributions not restricted to specific programs
 Investment income
 Miscellaneous revenue
 Gain on sale of capital assets
 Transfers
Total General Revenues and Transfers

Change in Net Position

Net Position - January 1, as originally reported

Cumulative Effect of Change in Accounting Principle (Note D.9)
 Prior Period Adjustment (Note D.8)

Net Position - January 1, restated

Net Position - December 31

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

Net (Expense) Revenue and Changes in Net Position					
Governmental Activities	Business-type Activities	Primary Government		Component Unit	
		2015	2014	2015	2014
\$ (2,933,408)	\$ -	\$ (2,933,408)	\$ (2,745,285)	\$ -	\$ -
(3,318,917)	-	(3,318,917)	(3,588,777)	-	-
(3,807,322)	-	(3,807,322)	(3,908,350)	-	-
(146,952)	-	(146,952)	(106,304)	-	-
(157,563)	-	(157,563)	(390,886)	-	-
(159,139)	-	(159,139)	(165,368)	-	-
(163,766)	-	(163,766)	(198,455)	-	-
(10,687,067)	-	(10,687,067)	(11,103,425)	-	-
-	35,563	35,563	127,997	-	-
-	(275,174)	(275,174)	(283,213)	-	-
-	(239,611)	(239,611)	(155,216)	-	-
(10,687,067)	(239,611)	(10,926,678)	(11,258,641)	-	-
-	-	-	-	(247,092)	(172,857)
5,294,005	-	5,294,005	5,153,141	-	-
1,037,064	-	1,037,064	1,037,064	-	-
1,696,930	-	1,696,930	1,856,605	-	-
601,722	-	601,722	533,228	199,000	199,000
-	-	-	-	33,652	-
182,725	-	182,725	137,895	-	-
21,732	8,157	29,889	97,711	660	173
197,716	-	197,716	162,839	-	-
4,560	-	4,560	-	-	-
324,039	(324,039)	-	-	-	-
9,360,493	(315,882)	9,044,611	8,978,483	233,312	199,173
(1,326,574)	(555,493)	(1,882,067)	(2,280,158)	(13,780)	26,316
39,229,700	27,253,991	66,483,691	68,763,849	66,581	40,265
1,690,690	268,673	1,959,363	-	-	-
-	(13,814)	(13,814)	-	-	-
40,920,390	27,508,850	68,429,240	68,763,849	66,581	40,265
\$ 39,593,816	\$ 26,953,357	\$ 66,547,173	\$ 66,483,691	\$ 52,801	\$ 66,581

CITY OF LAKE GENEVA, WISCONSIN

Balance Sheet

Governmental Funds

December 31, 2015

(With summarized financial information as of December 31, 2014)

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	General	General Debt Service	Capital Improvements
ASSETS			
Cash and investments	\$ 6,235,960	\$ -	\$ 1,268,869
Receivables			
Taxes	4,610,445	1,070,706	90,000
Delinquent personal property taxes	6,463	-	-
Accounts	202,959	-	-
Special assessments	248,383	-	-
Due from other funds	501,372	34,663	313,777
Prepaid items	130,136	-	-
Restricted cash and investments	-	-	-
TOTAL ASSETS	\$ 11,935,718	\$ 1,105,369	\$ 1,672,646
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 82,020	\$ -	\$ 390,073
Accrued liabilities	139,803	-	-
Due to other funds	3,542,201	-	138,587
Deposits	3,647	-	-
Total Liabilities	3,767,671	-	528,660
Deferred Inflows of Resources			
Property taxes	4,605,001	1,070,706	90,000
Special assessments	248,383	-	-
Other	62,790	-	-
Total Deferred Inflows of Resources	4,916,174	1,070,706	90,000
Fund Balances			
Nonspendable			
Delinquent taxes	6,463	-	-
Prepaid items	130,136	-	-
Cemetery perpetual care	-	-	-
Library endowment	-	-	-
Restricted			
Debt service	-	34,663	-
Capital projects funds	-	-	827,580
Library	-	-	-
Impact fees	-	-	-
Tax incremental district	-	-	-
Committed			
Equipment replacement	-	-	-
Assigned			
General fund	547,332	-	-
Special revenue funds	-	-	-
Capital projects funds	-	-	226,406
Unassigned			
General fund	2,567,942	-	-
Total Fund Balances	3,251,873	34,663	1,053,986
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 11,935,718	\$ 1,105,369	\$ 1,672,646

TID No. 4 Capital Projects	Other Governmental Funds	Total Governmental Funds	
		2015	2014
\$ 9,602,923	\$ 1,166,842	\$ 18,274,594	\$ 16,960,368
1,633,460	721,800	8,126,411	8,034,272
-	-	6,463	5,405
2,423	12,192	217,574	210,238
-	-	248,383	251,561
394,425	2,906,670	4,150,907	3,580,719
-	-	130,136	120,663
-	109,175	109,175	111,637
<u>\$ 11,633,231</u>	<u>\$ 4,916,679</u>	<u>\$ 31,263,643</u>	<u>\$ 29,274,863</u>

\$ 306	\$ 54,638	\$ 527,037	\$ 282,492
-	9,467	149,270	357,842
-	151,692	3,832,480	3,291,330
-	84,300	87,947	94,900
<u>306</u>	<u>300,097</u>	<u>4,596,734</u>	<u>4,026,564</u>

1,633,460	721,800	8,120,967	8,027,989
-	-	248,383	251,561
-	-	62,790	58,069
<u>1,633,460</u>	<u>721,800</u>	<u>8,432,140</u>	<u>8,337,619</u>

-	-	6,463	5,405
-	-	130,136	120,663
-	522,308	522,308	534,843
-	106,141	106,141	111,321
-	-	34,663	108,201
-	-	827,580	2,155,945
-	502,336	502,336	467,680
-	127,008	127,008	158,371
9,999,465	-	9,999,465	8,301,756
-	684,009	684,009	669,009
-	-	547,332	347,155
-	1,796,857	1,796,857	1,622,494
-	156,123	382,529	46,113
-	-	2,567,942	2,261,724
<u>9,999,465</u>	<u>3,894,782</u>	<u>18,234,769</u>	<u>16,910,680</u>
<u>\$ 11,633,231</u>	<u>\$ 4,916,679</u>	<u>\$ 31,263,643</u>	<u>\$ 29,274,863</u>

CITY OF LAKE GENEVA, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2015

(With summarized financial information as of December 31, 2014)

Reconciliation to the Statement of Net Position

	2015	2014
Total Fund Balances as shown on previous page	\$ 18,234,769	\$ 16,910,680
Amounts reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	28,191,309	31,564,724
The City's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset	833,818	-
Deferred outflows of resources	867,082	-
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments	248,383	251,561
Other	62,790	58,069
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Notes payable	(6,290,000)	(7,205,000)
Debt premium	(89,003)	(101,279)
Alliant Energy notes payable	(2,270)	(4,974)
Compensated absences	(157,882)	(149,582)
Other post-employment benefit	(2,260,142)	(2,029,210)
Accrued interest on long-term obligations	(45,038)	(65,289)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see pages 11 - 12)	<u>\$ 39,593,816</u>	<u>\$ 39,229,700</u>

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

CITY OF LAKE GENEVA, WISCONSIN
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended December 31, 2015
 (With summarized financial information for the year ended December 31, 2014)

	General	General Debt Service	Capital Improvements
Revenues			
Taxes	\$ 5,098,363	\$ 1,037,064	\$ 90,000
Special assessments	3,178	-	-
Intergovernmental	982,627	-	44,656
Licenses and permits	393,714	-	-
Fines and forfeits	144,775	-	-
Public charges for services	373,611	-	-
Intergovernmental charges for services	133,004	-	-
Investment income	10,245	-	2,756
Miscellaneous	90,837	-	3
Total Revenues	<u>7,230,354</u>	<u>1,037,064</u>	<u>137,415</u>
Expenditures			
Current			
General government	2,917,375	-	-
Public safety	3,631,011	-	-
Public works	1,357,232	-	-
Health and human services	-	-	-
Culture and recreation	209,502	-	-
Conservation and development	160,031	-	-
Capital outlay			
General government	-	-	96,583
Public safety	-	-	149,577
Public works	-	-	969,872
Health and human services	-	-	-
Culture and recreation	-	-	41,623
Debt service			
Principal retirement	-	916,089	-
Interest and fiscal charges	-	194,513	-
Debt issuance costs	-	-	-
Total Expenditures	<u>8,275,151</u>	<u>1,110,602</u>	<u>1,257,655</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,044,797)</u>	<u>(73,538)</u>	<u>(1,120,240)</u>
Other Financing Sources (Uses)			
Long-term debt issued	-	-	-
Premium on debt issued	-	-	-
Sale of capital assets	4,131	-	18,281
Transfers in	1,557,592	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>1,561,723</u>	<u>-</u>	<u>18,281</u>
Net Change in Fund Balances	516,926	(73,538)	(1,101,959)
Fund Balances - January 1	2,734,947	108,201	2,155,945
Fund Balances - December 31	<u>\$ 3,251,873</u>	<u>\$ 34,663</u>	<u>\$ 1,053,986</u>

(Continued)

TID No. 4 Capital Projects	Other Governmental Funds	Total Governmental Funds	
		2015	2014
\$ 1,696,930	\$ 709,000	\$ 8,631,357	\$ 8,580,855
-	-	3,178	1,586
1,737	309,372	1,338,392	1,296,839
-	16,089	409,803	363,075
-	279,644	424,419	440,596
-	2,176,705	2,550,316	2,260,758
-	-	133,004	165,124
15,146	(9,959)	18,188	86,450
-	11,679	102,519	62,373
<u>1,713,813</u>	<u>3,492,530</u>	<u>13,611,176</u>	<u>13,257,656</u>
-	-	2,917,375	2,760,814
-	2,421	3,633,432	3,771,782
-	524,126	1,881,358	1,993,786
-	167,674	167,674	176,915
-	1,224,597	1,434,099	1,485,788
-	-	160,031	165,499
12,518	-	109,101	17,214
-	-	149,577	255,238
4,795	4,990	979,657	901,342
-	9,979	9,979	7,459
-	37,353	78,976	64,428
-	1,615	917,704	882,624
-	62	194,575	156,117
-	-	-	33,271
<u>17,313</u>	<u>1,972,817</u>	<u>12,633,538</u>	<u>12,672,277</u>
<u>1,696,500</u>	<u>1,519,713</u>	<u>977,638</u>	<u>585,379</u>
-	-	-	2,560,000
-	-	-	105,371
-	-	22,412	10,211
1,209	12,696	1,571,497	1,425,454
-	(1,247,458)	(1,247,458)	(1,109,783)
<u>1,209</u>	<u>(1,234,762)</u>	<u>346,451</u>	<u>2,991,253</u>
1,697,709	284,951	1,324,089	3,576,632
<u>8,301,756</u>	<u>3,609,831</u>	<u>16,910,680</u>	<u>13,334,048</u>
<u>\$ 9,999,465</u>	<u>\$ 3,894,782</u>	<u>\$ 18,234,769</u>	<u>\$ 16,910,680</u>

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

DRAFT

Reconciliation to the Statement of Activities

	2015	2014
Net change in fund balances - total governmental funds	\$ 1,324,089	\$ 3,576,632
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	1,092,498	1,149,665
Depreciation is reported in the government-wide statements	(4,448,061)	(4,527,890)
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.		
Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	(22,412)	-
Gain on disposition reported on the statement of activities	4,560	-
Book value of capital assets disposed of	(17,852)	-
Revenues not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		
Special assessments	(3,178)	(1,586)
Other	4,721	9,691
Changes in the net pension asset and related deferred inflows and outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the pension plan		
	10,210	-
Debt issued provide current financial resources to governmental funds, but issuing these obligations increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt issued	-	(2,560,000)
Principal retired	917,704	882,624
Debt premium	12,276	(101,279)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Other post-employment benefits	(230,932)	(256,616)
Compensated absences	(8,300)	22,424
Accrued interest on debt	20,251	(13,159)
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 13 - 14)	<u>\$ (1,326,574)</u>	<u>\$ (1,819,494)</u>

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

CITY OF LAKE GENEVA, WISCONSIN
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 General Fund
 For the Year Ended December 31, 2015
 (With comparative financial information for the year ended December 31, 2014)

	Budgeted Amounts		2015 Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 4,950,750	\$ 4,950,750	\$ 5,098,363	\$ 147,613	\$ 5,174,186
Special assessments	1,586	1,586	3,178	1,592	1,586
Intergovernmental	977,861	977,861	982,627	4,766	976,138
Licenses and permits	356,075	356,075	393,714	37,639	343,113
Public charges for services	277,088	277,088	373,611	96,523	330,581
Fines and forfeits	125,500	125,500	144,775	19,275	146,535
Intergovernmental charges for services	175,201	175,201	133,004	(42,197)	165,124
Investment Income	6,325	6,325	10,245	3,920	7,161
Miscellaneous	13,475	13,475	90,837	77,362	42,626
Total Revenues	6,883,861	6,883,861	7,230,354	346,493	7,187,050
Expenditures					
Current					
General government	2,465,823	2,462,823	2,917,375	(454,552)	2,760,814
Public safety	3,869,344	3,869,344	3,631,011	238,333	3,712,306
Public works	1,496,261	1,496,261	1,357,232	139,029	1,439,084
Culture and recreation	184,985	187,985	209,502	(21,517)	173,116
Conservation and development	166,600	166,600	160,031	6,569	165,499
Total Expenditures	8,183,013	8,183,013	8,275,151	(92,138)	8,250,819
Excess of Revenues Under Expenditures	(1,299,152)	(1,299,152)	(1,044,797)	254,355	(1,063,769)
Other Financing Sources (Uses)					
Sale of capital assets	1,000	1,000	4,131	3,131	8,356
Transfers in	1,298,152	1,298,152	1,557,592	259,440	1,235,491
Transfers out	-	-	-	-	(166,888)
Total Other Financing Sources (Uses)	1,299,152	1,299,152	1,561,723	262,571	1,076,959
Net Change in Fund Balance	-	-	516,926	516,926	13,190
Fund Balance - January 1	2,734,947	2,734,947	2,734,947	-	2,721,757
Fund Balance - December 31	\$ 2,734,947	\$ 2,734,947	\$ 3,251,873	\$ 516,926	\$ 2,734,947

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

CITY OF LAKE GENEVA, WISCONSIN

Statement of Net Position

Proprietary Funds

December 31, 2015

(With summarized financial information as of December 31, 2014)

DRAFT

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2015	2014
ASSETS				
Current assets				
Cash and investments	\$ 783,160	\$ 1,225,615	\$ 2,008,775	\$ 2,328,467
Receivables				
Accounts	211,496	245,016	456,512	424,534
Other	14,266	10,320	24,586	25,060
Due from other funds	18,392	-	18,392	54,400
Inventories and prepaid expenses	88,117	-	88,117	86,236
Total Current Assets	<u>1,115,431</u>	<u>1,480,951</u>	<u>2,596,382</u>	<u>2,918,697</u>
Noncurrent assets				
Receivables				
Special assessments	18,362	465,819	484,181	503,442
Net pension asset	100,889	31,092	131,981	-
Restricted assets				
Cash and investments	351,702	862,823	1,214,525	1,212,920
Other assets - preliminary construction costs	-	-	-	17,489
Capital assets not being depreciated				
Land	131,241	634,508	765,749	765,749
Property held for future use	197,158	-	197,158	197,158
Construction in progress	8,409	520,396	528,805	-
Capital assets, being depreciated				
Buildings	1,229,827	6,221,049	7,450,876	7,694,035
Land improvements	2,317,617	6,221,917	8,539,534	8,428,799
Machinery and equipment	15,395,197	8,486,418	23,881,615	23,386,157
Less: Accumulated depreciation	(7,699,788)	(9,940,810)	(17,640,598)	(16,711,829)
Total Capital Assets, Net of Accumulated Depreciation	<u>11,579,661</u>	<u>12,143,478</u>	<u>23,723,139</u>	<u>23,760,069</u>
Total Noncurrent Assets	<u>12,050,614</u>	<u>13,503,212</u>	<u>25,553,826</u>	<u>25,493,920</u>
TOTAL ASSETS	<u>13,166,045</u>	<u>14,984,163</u>	<u>28,150,208</u>	<u>28,412,617</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	97,631	32,542	130,173	-
LIABILITIES				
Current Liabilities				
Accounts payable	32,051	180,753	212,804	79,246
Accrued liabilities	9,490	4,912	14,402	2,745
Due to other funds	331,125	5,694	336,819	343,789
Unearned revenue	83,604	422,235	505,839	524,736
Total Current Liabilities	<u>456,270</u>	<u>613,594</u>	<u>1,069,864</u>	<u>950,516</u>
Noncurrent Liabilities				
Compensated absences	44,979	32,736	77,715	44,752
Other post employment benefits	96,464	82,981	179,445	163,358
Total Noncurrent Liabilities	<u>141,443</u>	<u>115,717</u>	<u>257,160</u>	<u>208,110</u>
TOTAL LIABILITIES	<u>597,713</u>	<u>729,311</u>	<u>1,327,024</u>	<u>1,158,626</u>
NET POSITION				
Net investment in capital assets	11,579,661	12,143,478	23,723,139	23,760,069
Restricted for				
Plant replacement	351,702	862,823	1,214,525	1,212,920
Pension benefits	198,520	63,634	262,154	-
Unrestricted	536,080	1,217,459	1,753,539	2,281,002
TOTAL NET POSITION	<u>\$ 12,665,963</u>	<u>\$ 14,287,394</u>	<u>\$ 26,953,357</u>	<u>\$ 27,253,991</u>

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2015	2014
Operating Revenues				
Charges for services	\$ 1,426,822	\$ 1,202,880	\$ 2,629,702	\$ 2,575,806
Operating Expenses				
Operation and maintenance	1,084,048	1,055,601	2,139,649	2,132,662
Depreciation	428,703	535,049	963,752	980,863
Taxes	25,533	28,126	53,659	46,025
Total Operating Expenses	<u>1,538,284</u>	<u>1,618,776</u>	<u>3,157,060</u>	<u>3,159,550</u>
Operating Loss	<u>(111,462)</u>	<u>(415,896)</u>	<u>(527,358)</u>	<u>(583,744)</u>
Nonoperating Revenues (Expenses)				
Interest income	3,416	4,741	8,157	10,223
Contributions to other city departments	-	(454)	(454)	(670)
Contribution to city museum development	-	-	-	(12,129)
Total Nonoperating Revenues (Expenses)	<u>3,416</u>	<u>4,287</u>	<u>7,703</u>	<u>(2,576)</u>
Loss Before Contributions and Transfers	<u>(108,046)</u>	<u>(411,609)</u>	<u>(519,655)</u>	<u>(586,320)</u>
Capital contributions	147,025	141,176	288,201	441,327
Transfers out	<u>(324,039)</u>	<u>-</u>	<u>(324,039)</u>	<u>(315,671)</u>
Change in Net Position	<u>(285,060)</u>	<u>(270,433)</u>	<u>(555,493)</u>	<u>(460,664)</u>
Net Position - January 1, as originally reported	12,759,458	14,494,533	27,253,991	27,714,655
Cumulative Effect of Change in Accounting Principle (Note D.9)	205,379	63,294	268,673	-
Prior Period Adjustment (Note D.8)	<u>(13,814)</u>	<u>-</u>	<u>(13,814)</u>	<u>-</u>
Net Position - January 1, restated	<u>12,951,023</u>	<u>14,557,827</u>	<u>27,508,850</u>	<u>27,714,655</u>
Net Position - December 31	<u>\$ 12,665,963</u>	<u>\$ 14,287,394</u>	<u>\$ 26,953,357</u>	<u>\$ 27,253,991</u>

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

CITY OF LAKE GENEVA, WISCONSIN

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2015

(With summarized financial information for the year ended December 31, 2014)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2015	2014
Cash Flows from Operating Activities				
Cash received from customers and municipality	\$ 1,438,695	\$ 1,195,511	\$ 2,634,206	\$ 2,599,667
Cash payments to suppliers and municipality	(607,452)	(646,385)	(1,253,837)	(1,444,909)
Cash payments to employees	(435,204)	(318,082)	(753,286)	(738,359)
Net Cash Provided by Operating Activities	396,039	231,044	627,083	416,399
Cash Flows from Noncapital and Related Financing Activities				
Transfer to other funds	(315,671)	-	(315,671)	(322,173)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(167,326)	(630,864)	(798,190)	(374,562)
Contribution to other city departments	-	(454)	(454)	(12,799)
Cost of removal	-	-	-	(5,301)
Special assessment collections	-	15,233	15,233	8,213
Capital contributions received	69,290	76,465	145,755	160,827
Net Cash Used by Capital and Related Financing Activities	(98,036)	(539,620)	(637,656)	(223,622)
Cash Flows from Investing Activities				
Interest income received	3,416	4,741	8,157	10,223
Purchase of long-term investments	(524,045)	(764,729)	(1,288,774)	(257,702)
Redemption of long-term investments	522,235	763,171	1,285,406	402,940
Net Cash Provided by Investing Activities	1,606	3,183	4,789	155,461
Change in Cash and Cash Equivalents	(16,062)	(305,393)	(321,455)	26,065
Cash and Cash Equivalents - Beginning of Year	626,879	1,629,102	2,255,981	2,229,916
Cash and Cash Equivalents - End of Year	\$ 610,817	\$ 1,323,709	\$ 1,934,526	\$ 2,255,981
Reconciliation to Statement of Net Position				
Cash and investments in current assets	\$ 783,160	\$ 1,225,615	\$ 2,008,775	\$ 2,328,467
Cash and investments in restricted assets	351,702	862,823	1,214,525	1,212,920
Less: Long-term investments	(524,045)	(764,729)	(1,288,774)	(1,285,406)
Total Cash and Cash Equivalents	\$ 610,817	\$ 1,323,709	\$ 1,934,526	\$ 2,255,981

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended December 31, 2015

(With summarized financial information for the year ended December 31, 2014)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2015	2014
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:				
Operating loss	\$ (111,462)	\$ (415,896)	\$ (527,358)	\$ (583,744)
Adjustments to reconcile operating loss to net cash provided by operating activities				
Depreciation	428,703	535,049	963,752	980,863
Depreciation charged to sewer utility	34,862	(34,862)	-	-
Change in pension related assets and deferred outflows and inflows related to pension	6,859	(340)	6,519	-
Changes in assets and liabilities				
Accounts receivable	(20,397)	(11,107)	(31,504)	33,027
Due from other funds	32,270	3,738	36,008	(9,166)
Inventories and prepaid expenses	(1,881)	-	(1,881)	7,937
Other assets	-	-	-	(17,489)
Accounts payable	3,947	129,611	133,558	(15,334)
Due to other funds	(14,265)	(1,073)	(15,338)	(6,555)
Accrued and other current liabilities	6,745	4,912	11,657	10
Compensated absences	18,708	14,255	32,963	8,790
Other post employment benefits	9,330	6,757	16,087	15,393
Unearned revenue	2,620	-	2,620	2,667
Net Cash Provided by Operating Activities	<u>\$ 396,039</u>	<u>\$ 231,044</u>	<u>\$ 627,083</u>	<u>\$ 416,399</u>
Noncash Investing, Capital and Financing Activities				
Capital assets contributed by developers	<u>\$ 77,735</u>	<u>\$ 64,711</u>	<u>\$ 142,446</u>	<u>\$ 280,500</u>

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Net Position
Fiduciary Fund - Tax Collection Agency Fund
December 31, 2015

(With summarized financial information as of December 31, 2014)

	2015	2014
ASSETS		
Cash and investments	\$ 7,925,508	\$ 6,941,759
Receivables		
Taxes	12,299,048	12,998,696
TOTAL ASSETS	\$ 20,224,556	\$ 19,940,455
LIABILITIES		
Due to other governments	\$ 20,224,556	\$ 19,940,455

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Lake Geneva, Wisconsin ("the City"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

1. Reporting Entity

The City of Lake Geneva, Wisconsin is a municipal corporation governed by an elected mayor and eight-member council. Included in the City's operations (the primary government) is the City's water and sewer utilities managed by the Lake Geneva Utility Commission appointed by the Common Council. The City's Mayor and two aldermen also serve on the Commission. Included in the City's operations (the primary government) is the City's Oak Hill Cemetery operations managed by a three-member cemetery commission committee appointed by the Mayor.

As required by GAAP, the basic financial statements present the City (the primary government) and any component units. A legal separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financial accountable if it appoints a majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. A legally separate, tax exempt organization should be reported as a component unit of a primary government if all of the following criteria are met:

- a. the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents;
- b. the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization;
- c. the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

The component unit discussed below is included in the City's reporting entity because of the significance of their operational and/or financial relationship with the City.

Downtown Lake Geneva Business Improvement District

The Downtown Lake Geneva Business Improvement District ("BID"), created under the provisions of Wisconsin Statute Section 66.1109, is a discretely presented component unit with a separate eight-member board of directors. The BID nomination of the board of directors must be approved by the Common Council. The purpose of the BID is to allow businesses within the district boundaries to develop, manage, and promote the district and to establish an assessment method to finance these activities. The BID has its own independent budgetary authority and borrowing capabilities. However, the City can impose its will on the BID. The BID financial information is presented for the fiscal year ended December 31, 2015. Separate financial statements for the BID can be obtained from its office at 626 Geneva Street, Lake Geneva, Wisconsin 53147.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

GENERAL FUND

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

GENERAL DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term other than TIF, library expansion, or enterprise funds.

CAPITAL IMPROVEMENTS FUND

This fund accounts for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

TID DISTRICT NO. 4 CAPITAL PROJECTS FUND

This fund accounts for the acquisition or construction of major capital facilities related to the City's Tax Incremental District No. 4.

The City reports the following major proprietary funds:

WATER UTILITY ENTERPRISE FUND

This fund accounts for the provision of water services to City residents, public authorities, and business entities.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

SEWER UTILITY ENTERPRISE FUND

This fund accounts for the provision of sewer collection and treatment services to City residents, public authorities, and business entities.

The City reports the following fund type:

The City accounts for assets held for other governmental agencies in an agency fund. The City reports the Tax Collection Fund as an agency fund.

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, and sewer utility functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Receivables

Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes are levied on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the State of Wisconsin, Walworth County, United High School District of Lake Geneva – Genoa City Union High, School District of Lake Geneva J1, School District Linn J 4 and Gateway Technical College District for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund statement of net position.

Property tax calendar - 2015 tax roll

Levy date	December 2015
Real estate tax collection due dates:	January 31, 2016
Payment in full or first installment due	January 31, 2016
Second installment due	July 31, 2016
Personal property taxes in full	January 31, 2016
Tax sale - 2015 delinquent real estate taxes	September 2017

Accounts receivable have been shown net of an allowance for doubtful accounts. Delinquent real estate taxes as of July 31 are paid in full by the county which assumes the collection thereof. No provision for uncollectible accounts receivable has been made in the accompanying enterprise fund financial statements because the utilities have the right by law to place delinquent bills on the tax roll.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental fund types in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental fund types in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

f. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of at least \$5,000 for property, plant and equipment and infrastructure assets and an estimated useful life in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	Governmental Activities	Business-type Activities
	Years	
Land improvements	10 - 50	10 - 50
Buildings	20 - 50	20 - 50
Improvements other than buildings	5 - 15	5 - 15
Machinery and equipment	5 - 50	5 - 50
Infrastructure	5 - 40	5 - 150

g. Compensated Absences

Under terms of employment, employees are granted sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations or retirements. The governmental fund that has typically been used to liquidate the compensated absences liability is the general fund.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category in the government-wide statement of net position. The item is related to the City's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category in the government-wide statement of net position, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. The City also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and ambulance receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts became available.

i. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the current period.

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

j. Pensions

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

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Committed fund balance - Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of City management. The City Council has not authorized management to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

5. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

6. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2014, from which the summarized information was derived.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the City's funds.
- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council by two-thirds vote.
- e. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2015.

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the City's governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2015 as follows:

Funds	Function	Excess Expenditures
General fund	General government	\$ 454,552
General fund	Culture and recreation	21,517
Equipment replacement	Capital outlay	4,990

Excess expenditures were financed by available budget balances in other activities within the fund, and/or additional revenue streams.

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool. Investments in the cemetery perpetual care and library donation accounts may be invested in other types of investments as authorized under Wisconsin Statute 881.01, "Uniform Prudent Investor Act".

The carrying amount of the City's cash and investments totaled \$29,532,577 on December 31, 2015 as summarized below:

Petty cash and cash on hand	\$ 2,325
Deposits with financial institutions	5,797,962
Investments	23,732,290
	\$ 29,532,577

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 20,283,369
Restricted cash and investments	1,323,700
Fiduciary Fund Statement of Net Position	
Agency fund	7,925,508
	\$ 29,532,577

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the specific risks and the City's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City's investment policy on custodial credit risk places safety of funds as one of the top priorities. The City's policy requires the City to choose bank deposits that have a lower default or credit risk and requires agreements that will fully collateralize the City's assets. No more than 25% of bank deposits can be with a single financial institution.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2015, \$1,077,231 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City's policy requires the City to choose investments that have a lower default or credit risk and requires agreements that will fully collateralize the City's assets. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	AA	Not Rated
Exchange Traded Funds	\$ 87,751	\$ -	\$ -	\$ -	\$ 87,751
Mutual Funds	783,616	-	-	-	783,616
Wisconsin Local Government Investment Pool	22,860,923	-	-	-	22,860,923
Totals	\$23,732,290	\$ -	\$ -	\$ -	\$23,732,290

Concentration of Credit Risk

With the exception of U.S. Treasury securities and authorized pools, the City's investment policy requires that no more than 25% of the City's total investment portfolio in any particular fund may be invested in a single security type. The City does not have any investments in any one issuer (other than external investment pools) that represent 5% or more of total City investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's investment policy requires the City to diversify investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Unless matched to a specific cash flow or maturity, the City will not directly invest in securities maturing more than two years from the date of purchase. Reserve funds may be invested in securities exceeding two years if the maturity is made to coincide with the expected use of the funds.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Exchange Traded Funds	\$ 87,751	\$ 87,751	\$ -	\$ -	\$ -
Mutual Funds	783,616	783,616	-	-	-
Wisconsin Local Government Investment Pool	22,860,923	22,860,923	-	-	-
Totals	\$23,732,290	\$23,732,290	\$ -	\$ -	\$ -

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$22,860,923 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2015, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets

Restricted assets on December 31, 2015 totaled \$1,323,700 and consisted of cash and investments held for the following purposes:

	Swanson Library Endowment	Water Utility	Sewer Utility	Total
Restricted Cash and Investments				
Library endowment	\$ 109,175	\$ -	\$ -	\$ 109,175
Plant and equipment replacement fund	-	351,702	862,823	1,214,525
Total	\$ 109,175	\$ 351,702	\$ 862,823	\$ 1,323,700

Grant requirement, bond covenants, and restricted donations require the City to restrict cash and investments, as summarized below:

Library endowment	A donor established an endowment with the Library which requires the original gift plus appreciation to be held in perpetuity. Income is available to be spent by the Library.
Plant and equipment replacement fund	Represents resources set aside to fund plant renewals and replacements or make up potential future deficiencies in the redemption account.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

DRAFT

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,601,266	\$ -	\$ -	\$ 3,601,266
Construction in progress	162,152	718,131	871,982	8,301
Subtotals	<u>3,763,418</u>	<u>718,131</u>	<u>871,982</u>	<u>3,609,567</u>
Capital assets, being depreciated:				
Land improvements	219,443	19,003	-	238,446
Buildings	13,016,691	88,278	-	13,104,969
Machinery and equipment	11,129,039	259,086	152,703	11,235,422
Infrastructure	85,664,048	879,982	475,000	86,069,030
Subtotals	<u>110,029,221</u>	<u>1,246,349</u>	<u>627,703</u>	<u>110,647,867</u>
Less accumulated depreciation for:				
Land improvements	25,945	9,930	-	35,875
Buildings	8,280,846	312,519	-	8,593,365
Machinery and equipment	8,906,045	381,394	134,851	9,152,588
Infrastructure	65,015,079	3,744,218	475,000	68,284,297
Subtotals	<u>82,227,915</u>	<u>4,448,061</u>	<u>609,851</u>	<u>86,066,125</u>
Total capital assets, being depreciated, net	<u>27,801,306</u>	<u>(3,201,712)</u>	<u>17,852</u>	<u>24,581,742</u>
Governmental activities capital assets, net	<u>\$ 31,564,724</u>	<u>\$ (2,483,581)</u>	<u>\$ 889,834</u>	<u>28,191,309</u>
Less related long-term debt outstanding				<u>5,464,554</u>
Net investment in capital assets				<u>\$ 22,726,755</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 765,749	\$ -	\$ -	\$ 765,749
Property held for future use	197,158	-	-	197,158
Construction in progress	-	528,805	-	528,805
Subtotals	<u>962,907</u>	<u>528,805</u>	<u>-</u>	<u>1,491,712</u>
Capital assets, being depreciated:				
Buildings	7,450,876	-	-	7,450,876
Machinery and equipment	8,505,584	45,950	12,000	8,539,534
Infrastructure	23,544,429	365,881	28,695	23,881,615
Subtotals	<u>39,500,889</u>	<u>411,831</u>	<u>40,695</u>	<u>39,872,025</u>
Less accumulated depreciation	<u>16,717,541</u>	<u>963,752</u>	<u>40,695</u>	<u>17,640,598</u>
Total capital assets, being depreciated, net	<u>22,783,348</u>	<u>(551,921)</u>	<u>-</u>	<u>22,231,427</u>
Business-type activities capital assets, net	<u>\$ 23,746,255</u>	<u>\$ (23,116)</u>	<u>\$ -</u>	<u>23,723,139</u>
Less related long-term debt outstanding				<u>-</u>
Net investment in capital assets				<u>\$ 23,723,139</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

DRAFT

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 219,509
Public safety	210,211
Public works	3,833,062
Health and human services	20,558
Culture and recreation	164,721
Total depreciation expense - governmental activities	\$ 4,448,061
Business-type activities	
Water	\$ 428,703
Sewer	535,049
Total depreciation expense - business-type activities	\$ 963,752

4. Interfund Receivable/Payables, Advance and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2015 are detailed below:

	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ 501,372	\$ 3,542,201
General Debt Service Fund	34,663	-
Capital Improvements Fund	313,777	138,587
TID No. 4 Capital Projects	394,425	-
Parking Meters and Lots	843,892	-
Lakefront Operations	1,011,853	72,671
Public Library	116,195	-
Cemetery Operations	139,861	-
Cemetery Perpetual Care	850	-
Impact Fees	-	79,021
Equipment Replacement	794,019	-
Enterprise Funds		
Water Utility	18,392	331,125
Sewer Utility	-	5,694
Totals	\$ 4,169,299	\$ 4,169,299

Interfund receivables and payables relate to temporary cash advances for deficit cash, pooled cash transactions and operating accounts.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2015 were as follows:

	Transfer to:			Totals
	General	TID No. 4 Capital Projects	Cemetery Operations	
Transfers from:				
Parking Meters and Lots	\$ 705,100	\$ -	\$ -	\$ 705,100
Lakefront Operations	528,453	1,209	-	529,662
Cemetery Perpetual Care	-	-	12,696	12,696
Water Utility	324,039	-	-	324,039
Totals	\$ 1,557,592	\$ 1,209	\$ 12,696	\$ 1,571,497

Transfers are used to (1) transfer the cemetery appropriation to the cemetery operations fund (\$12,696), (2) parking meters and lots and lakefront operations used for property tax relief (\$1,233,553), (3) pier revenues allocated to TID No. 4 (\$1,209) and, (4) payment of property tax equivalent by the City's regulated water utility to the general fund (\$324,039).

5. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2015:

	Outstanding 1/1/15	Issued	Retired	Outstanding 12/31/15	Due Within One Year
Governmental activities:					
General Obligation Debt					
Notes	\$ 7,205,000	\$ -	\$ 915,000	\$ 6,290,000	\$ 955,000
Debt premium	101,279	-	12,276	89,003	12,276
Alliant Energy notes	4,974	-	2,704	2,270	2,270
Compensated absences	149,582	8,300	-	157,882	-
Post-employment benefits payable	2,029,210	403,768	172,836	2,260,142	-
Governmental activities Long-term obligations	\$ 9,490,045	\$ 412,068	\$ 1,102,816	\$ 8,799,297	\$ 969,546
Business-type activities:					
Compensated absences	\$ 44,752	\$ 32,963	\$ -	\$ 77,715	\$ -
Post-employment benefits payable	163,358	16,087	-	179,445	-
Business-type activities Long-term obligations	\$ 208,110	\$ 49,050	\$ -	\$ 257,160	\$ -

Total interest paid during the year on long-term debt totaled \$194,216.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Notes

\$4,390,000 issued 12/15/06; \$930,000 due in 2016; interest 4.00%	\$ 930,000
\$2,980,000 issued 07/01/11; \$25,000 to \$585,000 due annually through 2021; interest 1.50% to 2.70%	2,800,000
\$2,560,000 issued 8/27/14; \$350,000 to \$385,000 due annually from 2017 through 2023; interest 2.00% to 3.00%	<u>2,560,000</u>
 Total Outstanding General Obligation Debt	 <u><u>\$ 6,290,000</u></u>

Alliant Energy Notes

Alliant Energy has installed equipment in City facilities to reduce the City's annual energy consumption. The City has entered into agreements to repay Alliant Energy over five years. Alliant Energy notes currently outstanding are detailed as follows:

Alliant Energy Notes

\$7,782 issued 08/29/11; \$140 principal and interest payment due monthly through 2016; interest 3.00%	\$ 1,028
\$5,278 issued 08/29/11; \$95 principal and interest payment due monthly through 2016; interest 3.00%	<u>1,242</u>
 Total Outstanding Alliant Energy Notes	 <u><u>\$ 2,270</u></u>

Annual principal and interest maturities of the outstanding general obligation debt of \$6,290,000 and Alliant Energy notes of \$2,270 on December 31, 2015 are as detailed below:

Year Ended December 31	Governmental Activities					
	General Obligation		Alliant Energy Notes		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 955,000	\$ 148,963	\$ 2,270	\$ 28	\$ 957,270	\$ 148,991
2017	875,000	120,200	-	-	875,000	120,200
2018	895,000	99,230	-	-	895,000	99,230
2019	910,000	76,250	-	-	910,000	76,250
2020	935,000	51,380	-	-	935,000	51,380
2021-2023	1,720,000	42,248	-	-	1,720,000	42,248
	<u>\$ 6,290,000</u>	<u>\$ 538,271</u>	<u>\$ 2,270</u>	<u>\$ 28</u>	<u>\$ 6,292,270</u>	<u>\$ 538,299</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2015 was \$52,601,788 as follows:

Equalized valuation of the City		\$ 1,177,142,500	
Statutory limitation percentage		(x) 5%	
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes			58,857,125
Total outstanding general obligation debt applicable to debt limitation	\$ 6,290,000		
Less: Amounts available for financing general obligation debt			
Debt service fund		(34,663)	
Net outstanding general obligation debt applicable to debt limitation			6,255,337
Legal Margin for New Debt			\$ 52,601,788

6. Pension Plan

a. Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

b. Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%

c. Contributions

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

During the reporting period, the WRS recognized \$369,634 in contributions from the City.

Contribution rates as of December 31, 2015 are:

Employee Category	Employee	Employer
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

d. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions

At December 31, 2015, the City reported an asset of \$965,160 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the City's proportion was 0.03929365%, which was an decrease of 0.00102924% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the City recognized pension expense of \$383,751.

At December 31, 2015, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 139,918
Net differences between projected and actual earnings on pension plan investments	467,377
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,945
Employer contributions subsequent to the measurement date	368,015
Total	\$ 997,255

\$368,015 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31,	Deferred Outflow of Resources
2015	\$ 153,748
2016	153,748
2017	153,748
2018	153,748
2019	14,248

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Asset:	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension asset to changes in the discount rate. The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
City's proportionate share of the net pension asset (liability)	\$ (2,722,881)	\$ 965,799	\$ 3,877,825

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

f. Payable to the WRS

At December 31, 2015 the City did not report a payable for an outstanding amount of contributions to the pension plan for the year ended December 31, 2015.

7. Tower Rental Income

The City of Lake Geneva rents space on its water towers to various lessees for the mounting of telecommunications equipment. Rental income for the year ended December 31, 2015 was \$202,136. The remaining future rental payments due on the leases are as follows:

Year Ended December 31,	Amount
2016	\$ 216,760
2017	216,760
2018	236,913
2019	247,237
2020	263,820
	\$ 1,181,490

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

8. Fund Equity

Portions of the City's fund balance have been assigned on December 31, 2015 as follows:

Funds/Departments	Purpose	Balance
General Fund		
Fire department	Donations	\$ 12,174
Fire department	CPR revenue	5,121
Police department	Uniform allowance	8,479
Police department	Donations	2,842
Police department	State seizures	5,237
Ambulance	EMS Act 102 program	3,046
Historical preservation	Donations	2,892
Post-employment	Post-employment liability	507,541
		<u>547,332</u>
Special revenue funds		
Parking meters and lots	Operations	824,999
Lakefront operations	Operations	834,856
Cemetery operations	Operations	137,002
		<u>1,796,857</u>
Capital projects funds		
Equipment replacement	Equipment replacement	125,010
Impact fees	Impact fees	31,113
		<u>156,123</u>
Total Assigned Fund Balance		<u><u>\$ 2,500,312</u></u>

The City Council adopted a minimum fund balance policy in 2006, whereas the unassigned fund balance be equivalent to three months of expenditures of general fund. This amount is to be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Actual 2015 general fund expenditures	\$ 8,275,151
Minimum fund balance %	25%
Minimum fund balance amount	<u><u>\$ 2,068,788</u></u>

The City's unassigned fund balance of \$2,567,942 meets the minimum fund balance amount.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

9. Component Unit

This report contains Downtown Lake Geneva Business Improvement District ("BID"), which is included as a discretely presented component unit. Financial information is presented as a discrete column in the statement of net position and statement of activities.

In addition to the basic financial statements and the preceding notes to financial statements, which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

BID follows the accrual basis of accounting wherein revenues and expenses are recorded in the period earned or incurred.

b. Deposits and Investments

At year-end, the carrying amount of BID deposits was \$100,586 and the bank balance was \$112,976. The entire bank balance was covered by federal depository insurance.

NOTE D - OTHER INFORMATION

1. Other Postemployment Benefits

Plan Description. The City operates a single-employer retiree benefit plan that provides postemployment health benefits to eligible employees and their families. There were 64 active and 10 retired members in the plan as of December 31, 2015. Benefits and eligibility for employees are established and amended through collective bargaining with the recognized bargaining agent for each group; and include postemployment health coverage. Benefits and eligibility for administrators and general support staff are established and amended by the governing body.

Funding Policy. Payments under the plan are made on a pay-as-you go basis. There are no invested plan assets accumulated for payments of future benefits. The general fund is used for funding of all pension/retirement benefits. The employer makes all contributions.

Annual Required Contribution and Net OPEB Obligation. The City's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Component	Amount
Annual required contribution	\$ 443,262
Interest on net OPEB	98,665
Adjustment to annual required contribution	<u>(122,072)</u>
Annual OPEB cost (expense)	419,855
Contributions made	<u>172,836</u>
Change in net OPEB obligation	247,019
OPEB obligation - beginning of year	<u>2,192,568</u>
OPEB obligation - end of year	<u><u>\$ 2,439,587</u></u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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NOTE D - OTHER INFORMATION (Continued)

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation Date	January 1, 2013
Actuarial cost method	Projected Unit Credit
Amortization method	30 year open level dollar
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.50%
Healthcare cost trend rate	8.00% initial 5.00% ultimate
Projected salary increases	Not applicable

Demographic assumptions are based on those used to value the pension plan of the Wisconsin Retirement System with some consideration given to differences exhibited by the employees.

Trend Information - The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	\$ 419,855	41%	\$ 2,439,587
12/31/2014	411,786	34%	2,192,568
12/31/2013	392,328	56%	1,920,559

Funded Status and Funding Progress

The funded status of the plan as of the most recent actuarial valuation date is as follows:

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
December 31, 2012	\$ -	\$ 3,132,602	0%	\$ 3,132,602	\$ 3,778,432	82.9%
2008	\$ -	\$ 3,081,962	0%	\$ 3,081,962	\$ 4,098,954	75.2%

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

NOTE D - OTHER INFORMATION (Continued)

2. Risk Management

The City is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The City has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. A description of the City's risk management programs is presented below:

The City maintains self-insurance for medical insurance. The claims liability of \$81,130 reported in the general fund at December 31, 2015 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2014 and 2015 follow:

	Liability January 1,	Current Year Claims and Changes in Estimates	Payments	Liability December 31,
2014	\$ 165,964	\$ 2,145,143	\$ 2,126,818	\$ 184,289
2015	\$ 184,289	\$ 2,322,632	\$ 2,425,791	\$ 81,130

The City also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are recorded as expenditures or expenses in various other funds of the City. Settlements have not exceeded insurance coverage for each of the past three years. There have also been no significant changes in insurance coverage from the prior year.

3. Contingencies

- a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

4. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2015 and 2016 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2015 budget was 0.645%. The actual limit for the City for the 2016 budget was 1.48%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE D - OTHER INFORMATION (Continued)

5. Customer User Rates

Rates currently charged for water service as of December 31, 2015 were authorized by the Wisconsin Public Service Commission on November 26, 1991. Rates currently charged for sewer service as of December 31, 2015 were authorized by the City of Lake Geneva on April 1, 2013.

6. Subsequent Events

The City has identified the following:

- The City's water utility applied for an increase in its water rates with the Public Service Commission (PSC) on July 28, 2015. The increase of those rates was approved by the PSC during March 2016. The adjustment to the user rates is expected to increase user rates by approximately 52% to 63% depending on the customer type, and increase overall water utility revenue by approximately \$453,000.
- On April 25, 2016, the City of Lake Geneva Common Council terminated TIF District No. 4 and subsequently filed the appropriate notification with the State of Wisconsin. The termination occurred because the City has collected sufficient increments and other revenues to finance TIF District No. 4 projects costs, and to escrow funds to cover the District's remaining outstanding obligations.

7. Upcoming Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 requires measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This Statement also requires disclosures about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2015, the GASB issued two new standards addressing accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans whereas GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. The City will, after adoption of GASB No. 75, recognize on the face of the financial statements its net OPEB liability. GASB No. 74 is effective for fiscal years beginning after June 15, 2016 whereas GASB No. 75 is effective one year later. The City is currently evaluating the impact these standards will have on the financial statements when adopted.

8. Prior Period Adjustment

The City's water utility decreased its December 31, 2014 net position by \$13,814 as a result of certain adjustments to its plant, depreciation and other operating expense accounts identified during an application to increase water rates filed with the Public Service Commission of Wisconsin.

NOTE D - OTHER INFORMATION (Continued)

9. Cumulative Effect of Change in Accounting Principles

The City has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, which revised and established new financial reporting requirements for governments that provide their employees with pension benefits. The new standards recognize pension costs as employment services are provided, rather than when the pensions are funded. The cumulative effect of this change is summarized below:

	Governmental Activities	Business-type Activities			Total
		Water Utility	Sewer Utility	Total	
Net Pension Asset	\$ 1,372,342	\$ 166,175	\$ 51,212	\$ 217,387	\$ 1,589,729
Deferred Outflows of Resources	318,348	39,204	12,082	51,286	369,634
Total Cumulative Effect of Change in Accounting Principle	\$ 1,690,690	\$ 205,379	\$ 63,294	\$ 268,673	\$ 1,959,363

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAKE GENEVA, WISCONSIN
Schedule of Employer Contributions
Other Post-Employment Benefit Plan
For the Year Ended December 31, 2015

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Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2013	\$ 220,242	\$ 416,366	53%
2014	139,777	427,207	33%
2015	172,836	443,262	39%

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Funding Progress
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2015

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Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2012	\$ -	\$ 3,132,602	0.00%	\$ 3,132,602	\$ 3,778,432	82.9%
2008	-	3,081,962	0.00%	3,081,962	4,098,954	75.2%

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Proportionate Share of the Net Pension Asset
 Wisconsin Retirement System
 Last 10 Fiscal Years*

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	2015
Proportion of the net pension asset	0.03929365%
Proportionate share of the net pension asset	\$ 965,160
Covered-employee payroll	\$ 4,508,233
Plan fiduciary net position as a percentage of the total pension asset	102.74%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA, WISCONSIN
Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

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	2015
Contractually required contributions	\$ 369,634
Contributions in relation to the contractually required contributions	\$ 369,634
Contribution deficiency (excess)	\$ -
Covered-employee payroll	\$ 4,508,233
Contributions as a percentage of covered-employee payroll	8.20%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Required Supplementary Information
December 31, 2015

NOTE A - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71

The City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available.

NOTE B - WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms or assumptions for any participating employer in WRS.

NOTE C - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 45

The City implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* for the calendar year ended December 31, 2008. Information for prior years is not available.

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SUPPLEMENTARY INFORMATION

CITY OF LAKE GENEVA, WISCONSIN

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General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual

For the Year Ended December 31, 2015

(With comparative financial information for the year ended December 31, 2014)

	Budgeted Amounts		2015 Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
Taxes					
General property	\$ 4,495,000	\$ 4,495,000	\$ 4,495,005	\$ 5	\$ 4,640,141
Omitted and other taxes	-	-	-	-	4,704
Mobile home	4,500	4,500	5,091	591	5,295
Room tax	450,000	450,000	596,169	146,169	522,821
Sales tax discount	350	350	462	112	408
Interest on taxes	900	900	1,636	736	817
Total Taxes	4,950,750	4,950,750	5,098,363	147,613	5,174,186
Special Assessments					
Curb and gutter	1,586	1,586	3,178	1,592	1,586
Intergovernmental					
Recycling	23,700	23,700	23,852	152	23,857
State shared revenues	107,060	107,060	107,384	324	107,529
Police department	12,940	12,940	8,177	(4,763)	12,997
Fire department	45,800	45,800	45,873	73	46,957
Emergency management	-	-	10,000	10,000	23,608
State aid for highways	756,763	756,763	755,393	(1,370)	729,253
Municipal services	2,598	2,598	2,589	(9)	2,537
Exempt computer	16,000	16,000	16,186	186	16,400
Aids in lieu of taxes	10,000	10,000	10,173	173	10,000
GLLEA accounting services	3,000	3,000	3,000	-	3,000
Total Intergovernmental	977,861	977,861	982,627	4,766	976,138
Licenses and Permits					
Licenses					
Liquor and malt beverage licenses	31,000	31,000	32,207	1,207	31,884
Operators	15,500	15,500	16,440	940	16,760
Cable TV franchise fees	105,000	105,000	108,691	3,691	107,756
Other business licenses	21,000	21,000	21,520	520	19,625
Dog and cat	500	500	709	209	481
Miscellaneous	10,200	10,200	15,505	5,305	10,875
Permits					
Building	100,000	100,000	93,075	(6,925)	71,680
Electrical	20,000	20,000	28,820	8,820	21,528
Plumbing	20,000	20,000	19,752	(248)	19,020
Zoning	15,000	15,000	18,290	3,290	14,543
Other miscellaneous	17,875	17,875	38,705	20,830	28,961
Total Licenses and Permits	356,075	356,075	393,714	37,639	343,113
Fines and Forfeits					
Court penalties and costs	111,000	111,000	129,794	18,794	129,548
Parking violations	14,500	14,500	14,741	241	16,975
Restitution	-	-	240	240	12
Total Fines and Forfeits	125,500	125,500	144,775	19,275	146,535

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

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General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Continued)

For the Year Ended December 31, 2015

(With comparative financial information for the year ended December 31, 2014)

	Budgeted Amounts		2015 Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
Public Charges for Services					
General government fees	9,000	9,000	15,359	6,359	11,919
Police department	10,838	10,838	12,125	1,287	9,569
Fire department	240,500	240,500	323,910	83,410	256,478
Street department	2,000	2,000	7,636	5,636	31,774
Snow and ice	8,000	8,000	1,722	(6,278)	9,124
Tree and brush	-	-	1,121	1,121	695
Traffic control	1,900	1,900	2,590	690	3,960
Parks	4,550	4,550	8,898	4,348	6,425
Miscellaneous fees and charges	300	300	250	(50)	637
Total Public Charges for Services	277,088	277,088	373,611	96,523	330,581
Intergovernmental Charges for Services					
Police department	100,201	100,201	90,747	(9,454)	96,493
Fire department	55,000	55,000	42,257	(12,743)	68,631
TID reimbursement	20,000	20,000	-	(20,000)	-
Total Intergovernmental Charges for Services	175,201	175,201	133,004	(42,197)	165,124
Investment income					
Interest income	6,000	6,000	9,861	3,861	6,732
Interest on special assessment	325	325	384	59	429
Total Investment Income	6,325	6,325	10,245	3,920	7,161
Miscellaneous					
Insurance recoveries	8,000	8,000	67,987	59,987	25,728
Rent of city property	275	275	151	(124)	151
Donation	4,300	4,300	21,324	17,024	15,914
Miscellaneous	900	900	1,375	475	833
Total Miscellaneous	13,475	13,475	90,837	77,362	42,626
Total Revenues	6,883,861	6,883,861	7,230,354	346,493	7,187,050
Other Financing Sources					
Sale of capital assets	1,000	1,000	4,131	3,131	8,356
Transfers In					
Special Revenue Funds					
Lakefront	437,035	437,035	528,453	91,418	332,913
Parking fund	561,117	561,117	705,100	143,983	586,907
Enterprise Fund					
Payment in lieu of tax	300,000	300,000	324,039	24,039	315,671
Total Transfers In	1,298,152	1,298,152	1,557,592	259,440	1,235,491
Total Other Financing Sources	1,299,152	1,299,152	1,561,723	262,571	1,243,847
Total Revenues and Other Financing Sources	\$ 8,183,013	\$ 8,183,013	\$ 8,792,077	\$ 609,064	\$ 8,430,897

CITY OF LAKE GENEVA, WISCONSIN

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General Fund

Detailed Comparison of Expenditures and Other Financing Uses - Budget and Actual

For the Year Ended December 31, 2015

(With comparative financial information for the year ended December 31, 2014)

	Budgeted Amounts		2015 Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
General Government					
General government expense	\$ 135,144	\$ 101,382	\$ 92,165	\$ 9,217	\$ 164,567
Insurance	244,000	244,000	230,628	13,372	209,448
Health and other benefits	1,160,900	1,160,900	1,674,451	(513,551)	1,528,316
Common council	40,259	40,259	40,833	(574)	36,931
Municipal court	74,181	74,181	68,541	5,640	69,579
City attorney	77,445	77,445	75,958	1,487	74,932
Outside legal services	20,000	20,000	21,160	(1,160)	730
Mayor	7,883	7,883	7,482	401	7,213
City administrator	123,355	154,117	150,325	3,792	111,670
City clerk	126,988	126,988	126,101	887	145,783
Accounting and data processing	232,203	232,203	214,528	17,675	193,988
City treasurer	-	-	-	-	6,448
City assessor	42,200	42,200	41,951	249	45,206
City hall building	181,265	181,265	165,556	15,709	166,003
Sheridan springs property	-	-	7,696	(7,696)	-
Total General Government	2,465,823	2,462,823	2,917,375	(454,552)	2,760,814
Public Safety					
Police department	2,701,410	2,701,410	2,517,620	183,790	2,585,818
Fire department	765,466	765,466	703,261	62,205	715,566
Fire hydrant rental	232,000	232,000	230,271	1,729	229,357
Building and zoning	137,299	137,299	134,142	3,157	127,636
Emergency management	33,169	33,169	45,717	(12,548)	53,929
Total Public Safety	3,869,344	3,869,344	3,631,011	238,333	3,712,306
Public Works					
DPW and engineering	10,800	10,800	5,502	5,298	11,462
Street and highway	584,235	584,235	522,051	62,184	556,496
Snow and ice	131,320	131,320	101,560	29,760	159,603
Tree and brush	93,981	93,981	60,636	33,345	59,403
Compost operations	66,757	66,757	54,568	12,189	53,304
Storm sewer	15,962	15,962	20,004	(4,042)	11,294
Traffic control	136,906	136,906	133,562	3,344	134,645
Recycling and sanitation	456,300	456,300	459,349	(3,049)	452,877
Total Public Works	1,496,261	1,496,261	1,357,232	139,029	1,439,084

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

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General Fund

Detailed Comparison of Expenditures and Other Financing Uses - Budget and Actual (Continued)

For the Year Ended December 31, 2015

(With comparative financial information for the year ended December 31, 2014)

	Budgeted Amounts		2015 Actual Amounts	Variance Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
Culture and Recreation					
Parks	113,272	113,272	139,573	(26,301)	107,054
Veteran's park	37,813	37,813	37,938	(125)	33,369
Leisure activities	33,900	36,900	31,991	4,909	32,693
Total Culture and Recreation	<u>184,985</u>	<u>187,985</u>	<u>209,502</u>	<u>(21,517)</u>	<u>173,116</u>
Conservation and development					
Plan commission	8,100	8,100	1,551	6,549	11,434
Conservation and development	158,500	158,500	158,480	20	154,065
Total Conservation and Development	<u>166,600</u>	<u>166,600</u>	<u>160,031</u>	<u>6,569</u>	<u>165,499</u>
Total Expenditures	<u>8,183,013</u>	<u>8,183,013</u>	<u>8,275,151</u>	<u>(92,138)</u>	<u>8,250,819</u>
Other Financing Uses					
Transfers out					
Special Revenue Funds					
Cemetery	-	-	-	-	166,888
Total Expenditures and Other Financing Uses	<u>\$ 8,183,013</u>	<u>\$ 8,183,013</u>	<u>\$ 8,275,151</u>	<u>\$ (92,138)</u>	<u>\$ 8,417,707</u>

CITY OF LAKE GENEVA, WISCONSIN

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Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2015

(With summarized financial information as of December 31, 2014)

	Special Revenue Funds				
	Parking Meters and Lots	Lakefront Operations	Public Library	Cemetery Operations	Total
ASSETS					
Cash and investments	\$ -	\$ -	\$ 392,392	\$ -	\$ 392,392
Receivables					
Taxes	-	-	441,800	150,000	591,800
Accounts	-	12,192	-	-	12,192
Due from other funds	843,892	1,011,853	116,195	139,861	2,111,801
Restricted cash and investments	-	-	-	-	-
TOTAL ASSETS	\$ 843,892	\$ 1,024,045	\$ 950,387	\$ 289,861	\$ 3,108,185
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 18,298	\$ 30,702	\$ 4,369	\$ 1,269	\$ 54,638
Accrued liabilities	595	1,516	4,916	1,590	8,617
Due to other funds	-	72,671	-	-	72,671
Deposits held in trust	-	84,300	-	-	84,300
Total Liabilities	18,893	189,189	9,285	2,859	220,226
Deferred Inflows of Resources					
Property taxes	-	-	441,800	150,000	591,800
Fund Balances					
Nonspendable					
Cemetery perpetual care	-	-	-	-	-
Library endowment	-	-	-	-	-
Restricted					
Library	-	-	499,302	-	499,302
Impact fees	-	-	-	-	-
Committed					
Equipment replacement	-	-	-	-	-
Assigned					
Special revenue funds	824,999	834,856	-	137,002	1,796,857
Capital projects fund	-	-	-	-	-
Total Fund Balances	824,999	834,856	499,302	137,002	2,296,159
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 843,892	\$ 1,024,045	\$ 950,387	\$ 289,861	\$ 3,108,185

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Permanent Funds			Capital Projects Funds			Total Other Governmental Funds	
Cemetery Perpetual Care	Swanson Library Endowment	Total	Equipment Replacement	Impact Fees	Total	2015	2014
\$ 522,308	\$ -	\$ 522,308	\$ -	\$ 252,142	\$ 252,142	\$ 1,166,842	\$ 1,233,557
-	-	-	130,000	-	130,000	721,800	709,000
-	-	-	-	-	-	12,192	9,588
850	-	850	794,019	-	794,019	2,906,670	2,601,994
-	109,175	109,175	-	-	-	109,175	111,637
<hr/>							
<u>\$ 523,158</u>	<u>\$ 109,175</u>	<u>\$ 632,333</u>	<u>\$ 924,019</u>	<u>\$ 252,142</u>	<u>\$ 1,176,161</u>	<u>\$ 4,916,679</u>	<u>\$ 4,665,776</u>
<hr/>							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,638	\$ 50,536
850	-	850	-	-	-	9,467	31,430
-	-	-	-	79,021	79,021	151,692	173,779
-	-	-	-	-	-	84,300	91,200
850	-	850	-	79,021	79,021	300,097	346,945
<hr/>							
-	-	-	130,000	-	130,000	721,800	709,000
<hr/>							
522,308	-	522,308	-	-	-	522,308	534,843
-	106,141	106,141	-	-	-	106,141	111,321
-	3,034	3,034	-	-	-	502,336	467,680
-	-	-	-	127,008	127,008	127,008	158,371
-	-	-	669,009	15,000	684,009	684,009	669,009
-	-	-	-	-	-	1,796,857	1,622,494
-	-	-	125,010	31,113	156,123	156,123	46,113
522,308	109,175	631,483	794,019	173,121	967,140	3,894,782	3,609,831
<hr/>							
<u>\$ 523,158</u>	<u>\$ 109,175</u>	<u>\$ 632,333</u>	<u>\$ 924,019</u>	<u>\$ 252,142</u>	<u>\$ 1,176,161</u>	<u>\$ 4,916,679</u>	<u>\$ 4,665,776</u>

CITY OF LAKE GENEVA, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2015
 (With summarized financial information for the year ended December 31, 2014)

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	Special Revenue Funds				
	Parking Meters and Lots	Lakefront Operations	Public Library	Cemetery Operations	Total
Revenues					
Taxes	\$ -	\$ -	\$ 429,000	\$ 150,000	\$ 579,000
Intergovernmental	-	26,078	283,294	-	309,372
Licenses and permits	16,089	-	-	-	16,089
Fines and forfeits	255,651	-	23,993	-	279,644
Public charges for services	1,027,988	1,094,639	-	38,058	2,160,685
Investment income	2,682	-	(3,225)	-	(543)
Miscellaneous	1,814	1,364	6,986	1,265	11,429
Total Revenues	1,304,224	1,122,081	740,048	189,323	3,355,676
Expenditures					
Current					
Public safety	-	-	-	-	-
Public works	524,126	-	-	-	524,126
Health and human services	-	-	-	167,674	167,674
Culture and recreation	-	517,420	706,433	-	1,223,853
Capital outlay					
Public works	-	-	-	-	-
Health and human services	-	-	-	9,979	9,979
Culture and recreation	-	-	-	-	-
Debt service					
Principal retirement	-	-	1,615	-	1,615
Interest and fiscal charges	-	-	62	-	62
Total Expenditures	524,126	517,420	708,110	177,653	1,927,309
Excess of Revenues Over (Under)					
Expenditures	780,098	604,661	31,938	11,670	1,428,367
Other Financing Sources (Uses)					
Transfers in	-	-	-	12,696	12,696
Transfers out	(705,100)	(529,662)	-	-	(1,234,762)
Total Other Financing Sources (Uses)	(705,100)	(529,662)	-	12,696	(1,222,066)
Net Change in Fund Balances	74,998	74,999	31,938	24,366	206,301
Fund Balances - January 1	750,001	759,857	467,364	112,636	2,089,858
Fund Balances - December 31	\$ 824,999	\$ 834,856	\$ 499,302	\$ 137,002	\$ 2,296,159

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Permanent Funds			Capital Projects Funds			Total Other Governmental Funds	
Cemetery Perpetual Care	Swanson Library Endowment	Total	Equipment Replacement	Impact Fees	Total	2015	2014
\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000	\$ 709,000	\$ 423,000
-	-	-	-	-	-	309,372	319,536
-	-	-	-	-	-	16,089	19,962
-	-	-	-	-	-	279,644	294,061
8,200	-	8,200	-	7,820	7,820	2,176,705	1,930,177
(8,039)	(1,718)	(9,757)	-	341	341	(9,959)	64,843
-	-	-	-	250	250	11,679	19,745
<u>161</u>	<u>(1,718)</u>	<u>(1,557)</u>	<u>130,000</u>	<u>8,411</u>	<u>138,411</u>	<u>3,492,530</u>	<u>3,071,324</u>
-	-	-	-	2,421	2,421	2,421	59,476
-	-	-	-	-	-	524,126	554,702
-	-	-	-	-	-	167,674	176,915
-	744	744	-	-	-	1,224,597	1,312,672
-	-	-	4,990	-	4,990	4,990	45,991
-	-	-	-	-	-	9,979	7,459
-	-	-	-	37,353	37,353	37,353	5,657
-	-	-	-	-	-	1,615	1,567
-	-	-	-	-	-	62	111
<u>-</u>	<u>744</u>	<u>744</u>	<u>4,990</u>	<u>39,774</u>	<u>44,764</u>	<u>1,972,817</u>	<u>2,164,550</u>
<u>161</u>	<u>(2,462)</u>	<u>(2,301)</u>	<u>125,010</u>	<u>(31,363)</u>	<u>93,647</u>	<u>1,519,713</u>	<u>906,774</u>
-	-	-	-	-	-	12,696	180,719
(12,696)	-	(12,696)	-	-	-	(1,247,458)	(942,895)
(12,696)	-	(12,696)	-	-	-	(1,234,762)	(762,176)
(12,535)	(2,462)	(14,997)	125,010	(31,363)	93,647	284,951	144,598
<u>534,843</u>	<u>111,637</u>	<u>646,480</u>	<u>669,009</u>	<u>204,484</u>	<u>873,493</u>	<u>3,609,831</u>	<u>3,465,233</u>
<u>\$ 522,308</u>	<u>\$ 109,175</u>	<u>\$ 631,483</u>	<u>\$ 794,019</u>	<u>\$ 173,121</u>	<u>\$ 967,140</u>	<u>\$ 3,894,782</u>	<u>\$ 3,609,831</u>

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**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Mayor and City Council
City of Lake Geneva, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City of Lake Geneva's basic financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 2 dated June 21, 2016. Our report includes a reference to other auditors. Other auditors audited the Lake Geneva Utility Commission, as described in our report on the City's financial statements. The financial statements of the Lake Geneva Utility Commission were not audited in accordance with *Governmental Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Lake Geneva, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Lake Geneva, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lake Geneva, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2014-001 and 2014-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Lake Geneva, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Lake Geneva, Wisconsin's Response to Findings

City of Lake Geneva, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City of Lake Geneva, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of City of Lake Geneva, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Lake Geneva, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants
Green Bay, Wisconsin
June 21, 2016

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses
 For the Year Ended December 31, 2015

Section I - Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
<p>2014-001</p>	<p>Segregation of Duties</p> <p>Condition: A limited number of City employees perform the majority of the accounting functions for the City of Lake Geneva.</p> <p>Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.</p> <p>Cause: The lack of segregation of duties is due to the limited number of employees and the size of City's operations. In addition, the City has not conducted a risk assessment and analysis of its internal controls to identify compensating controls and other potential opportunities to enhance its control structure.</p> <p>Effect: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction. Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.</p> <p>Recommendation: We recommend the City Council continue to monitor the transactions and the financial records of the City. We further recommend the City complete a risk assessment and analysis of its internal controls to identify opportunities to strengthen and enhance controls over financial reporting.</p> <p>Management Response: Management believes that the cost of segregating cash receipts and cash disbursement duties from the related recording functions outweigh the benefits to be received.</p>

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses (Continued)
 For the Year Ended December 31, 2015

Section I - Internal Control Over Financial Reporting (Continued)

Finding No.	Control Deficiencies
-------------	----------------------

2014-002 Preparation of Annual Financial Report

Condition: Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the City contracts with us to compile the Wisconsin Municipal Financial Report Form C

Criteria: The preparation and review of the annual financial report and municipal financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.

Cause: City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Recommendation: We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report and municipal financial report.

Management Response: Management believes the cost for additional staff time and training to prepare GASB 34 conversion entries outweigh the benefits to be received. Management has reviewed and approved the financial statements and other information prior to issuance.

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under government auditing standards generally accepted in the United States of America for the year ended December 31, 2015.

**THE DOWNTOWN LAKE GENEVA
BUSINESS IMPROVEMENT DISTRICT**

LAKE GENEVA, WISCONSIN

**FINANCIAL STATEMENTS
DECEMBER 31, 2015**

**THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Downtown Lake Geneva Business Improvement District
Lake Geneva, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of The Downtown Lake Geneva Business Improvement District ("the District") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund of the District as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Certified Public Accountants
Green Bay, Wisconsin
June 21, 2016

BASIC FINANCIAL STATEMENTS

THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN
Statement of Net Position
December 31, 2015

ASSETS	
Cash and investments	\$ 100,586
Receivables:	
BID assessments	199,000
Delinquent BID assessments	<u>6,665</u>
Total assets	<u>306,251</u>
 LIABILITIES	
Accounts payable	<u>54,450</u>
 DEFERRED INFLOWS OF RESOURCES	
BID assessments	<u>199,000</u>
 NET POSITION	
Restricted for District operations	<u><u>\$ 52,801</u></u>

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

THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) and Revenue Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2015
Governmental Activities					
Management and general	\$ 113,450	\$ -	\$ -	\$ -	\$ (113,450)
Special events	105,894	-	33,652	-	(72,242)
Sponsorships	12,000	-	-	-	(12,000)
Physical improvements	17,299	-	-	-	(17,299)
Total Governmental Activities	\$ 248,643	\$ -	\$ 33,652	\$ -	(214,991)

General revenues	
District assessments	199,000
Miscellaneous	1,551
Investment income	660
Total general revenues	<u>201,211</u>
 Change in net position	 (13,780)
 Net position - January 1	 <u>66,581</u>
 Net position - December 31	 <u>\$ 52,801</u>

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

THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN
 Balance Sheet
 December 31, 2015

	2015
ASSETS	
Cash and investments	\$ 100,586
Receivables:	
BID assessments	199,000
Delinquent BID assessments	6,665
Total assets	\$ 306,251
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 54,450
Deferred Inflows of Resources	
BID assessments	199,000
Fund Balance	
Restricted for District operations	52,801
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 306,251

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

**THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN**

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2015

	Original and Final Budget	Actual	Variance Final Budget - Positive (Negative)
Revenues			
District assessments	\$ 199,000	\$ 199,000	\$ -
Special events	-	33,652	33,652
Miscellaneous	-	1,551	1,551
Investment income	-	660	660
Total Revenues	199,000	234,863	35,863
Expenditures			
Management and operations			
Wages and benefits	79,500	42,881	36,619
Maintenance	85,000	64,477	20,523
Professional Fees	1,500	1,200	300
Supplies	6,000	4,052	1,948
Sidewalk cleaning	12,000	-	12,000
Miscellaneous	-	840	(840)
BID Programs			
Special events	-	105,894	(105,894)
Sponsorships	-	12,000	(12,000)
Physical improvements	15,000	17,299	(2,299)
Total Expenditures	199,000	248,643	(49,643)
Net Change in Fund Balance	-	(13,780)	(13,780)
Fund Balance - January 1	66,581	66,581	-
Fund Balance - December 31	\$ 66,581	\$ 52,801	\$ (13,780)

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

**THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN**

Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Downtown Lake Geneva Business Improvement District ("the District") is a component unit of the City of Lake Geneva, Wisconsin ("the City"). The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies used by the District are described below:

1. Reporting entity

In 1984, the State of Wisconsin passed a law, which allows for the creation of Business Improvement Districts (BID). A BID is a geographic area within a municipality consisting of contiguous parcels, which are subject to assessments where the assessment revenue must be used to benefit the BID. The purpose of the law was to authorize cities, villages, and towns to create one or more business improvement districts to allow businesses within those districts to develop, manage, maintain, and promote their districts and to establish an assessment method to fund these activities. A BID affords property owners and business people a very real role in directing those affairs within the District which influence their investment and environment. It also ensures that the beneficiaries of District programs participate in the funding of the programs.

The District was developed to utilize the historic strengths of the City - its lakefront and downtown - by recruiting new businesses, promoting the central part of the City and organizing special events. The District is governed by an 8-member board of directors. The district's nomination of its board of directors must be approved by the city council of the City of Lake Geneva.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. *Governmental activities* are primarily supported by assessments. The District reports no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Assessments and other items not properly included among program revenues are reported instead as *general revenues*.

Financial statements are provided for governmental funds. Governmental funds include the general fund. The District has no proprietary funds. The major individual governmental fund is reported as a separate column in the fund financial statements.

The District reports the following major governmental fund.

GENERAL FUND

This is the District's main operating fund. It accounts for all financial resources of the District.

**THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN**

Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, public charges for services and interest. Other revenues such as licenses and permits and miscellaneous revenues are recognized when received in cash or when measurable and available.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all assessments.

4. Budgets

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and are employed as a management control device only and are not legally binding.

5. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District currently has one item that qualifies for reporting in this category, bid assessments, which will be recognized as an inflow of resources in the subsequent year for which it was assessed.

THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT

LAKE GENEVA, WISCONSIN

Notes to Basic Financial Statements

December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Fund Balance

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts a government intends to use for specific purpose; intent can be expressed by the governing body or by an official or body to which the government body delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose.

The District has only restricted fund balance to be used for future activities of the District.

Government-WIDE FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

8. Capital Assets

Capital assets purchased by the District in prior years, consisting primarily of street amenities, lights, and benches, have been contributed to the City of Lake Geneva. The District does not report capital assets in its financial statements.

9. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN**

Notes to Basic Financial Statements
December 31, 2015

NOTE B - CASH AND INVESTMENTS

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the District's cash and investments totaled \$100,586 on December 31, 2015 which consisted entirely of deposits with financial institutions.

Deposits and investments of the District are subject to various risks. Presented below is a discussion of the specific risks and the District's policy related to the risk.

Custodial Credit Risk

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the District's total coverage, total recovery of insured losses may not be available.

As of December 31, 2015, none of the District's deposits with financial institutions were in excess of federal and state depository insurance limits.

NOTE C - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage.

NOTE D - CONTINGENCIES

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

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
The Downtown Lake Geneva Business Improvement District
Lake Geneva, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Downtown Lake Geneva Business Improvement District (the "District") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 21, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2015-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants
Green Bay, Wisconsin
June 21, 2016

THE DOWNTOWN LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses
 For the Year Ended December 31, 2015

Section I - Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
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2015-001 Segregation of Duties

Condition: The District has one employee to essentially complete all financial and recordkeeping duties of the general District's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

Cause: The lack of segregation of duties is due to the limited number of employees and the size of District's operations. In addition, the District has not conducted a risk assessment and analysis of its internal controls to identify compensating controls and other potential opportunities to enhance its control structure.

Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

Recommendation: We recommend the District Board continue to monitor the transactions and the financial records of the District. We further recommend the District complete a risk assessment and analysis of its internal controls to identify opportunities to strengthen and enhance controls over financial reporting.

Management Response: Management believes that the cost of segregating cash receipts and cash disbursement duties from the related recording functions outweigh the benefits to be received.

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2015.

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 10 WEEKS** prior to the proposed event date(s).

Section I - What type of Permit(s) will your event require?

- Parade Permit. Required for any parade on public property.
 - Map or description of the requested route to be traveled.
- Public Assembly Permit. Required for any public gathering on public property. No fee required.
- Street Use Permit. 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.
- Parking Stall Bag Request. Required for reserving the use of any City parking stall in conjunction of with an event.
- Park Reservation Permit. Required for reserving the use of a park facility or shelter.
 - Brunk Pavilion. Requires rental of Flat Iron Park. Additional rental fees apply.
- Beach Reservation Permit. Required for reserving the use of the beach.

Section II - Applicant Information

1. Applicant Name: Adam Young Date of Application: 6/3/2016
2. Organization Name: NA
3. Organization Type: For Profit Non-Profit (501(c)___) Tax ID: _____
4. Mailing Address: 400 S Edwards Blvd. #204
5. City, State, Zip: Lake Geneva, WI 53147
6. Phone: _____ E-mail: _____
7. Applicant's Drivers License #: _____ State license issued: _____
8. Are you applying as a resident of the City of Lake Geneva? Yes No
If yes, proof of residency must be attached.

Section III - Event Information

1. Title of Event: 1st Birthday Party
2. Date(s) of Event: July 30th, 2016
3. Location(s) of Event: Seminary Park Pavilion
4. Hours: 9:00am 7:00pm
Start Time End Time

5. Event Chair/Contact Person: _____ Phone: _____

6. Day of Event Contact Name: Adam Young Phone:

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

8. Will you charge an admission fee? Yes No

9. Estimated Attendance Number: 40

10. Basis for Estimate: Friends and Family invitations

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

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

12. Will there be any animals? Yes No

If yes, what type and how many: _____

13. Detailed description of proposed event with map of exact location of the event and/or route.
We will be hosting our son's 1st first birthday party at the Seminary Park Pavillion on Saturday, July 30th, 2016. The event will be held within the hours of 9:00am - 7:00pm (includes set up and take down) we will provide lunch and beverages, along with yard games and some music.

14. Description of plan for handling refuse collection and after-event clean-up:
we will utilize the providing garbage cans at park, along with providing extra if need be.

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

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.

Section IV - Street Use

Check if this section does not apply.

1. Description of the portion(s) of road(s) to be used:
Road closures must include rental of barricades.

2. Will any parking stalls be used or blocked during the event? Yes No

Date(s) of use: _____

Total Number of Stalls Request: _____

Stall Number(s) and Location: _____

Additional Information:

3. Description of signage to be used during event:
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: Use of outlets at pavillion for food warmers
- Water Explain: _____
- Traffic Control Explain: _____
- Police Services Explain: _____
- Fire/EMS Services Explain: _____
- Other Explain: _____

Section V- Fees

Application and Permit Fees		Unit Fee			Applicable Fee
Parade Permit					
Application Fee		\$25.00			_____
Street Use Permit					
Application Fee		\$25.00			_____
Permit Fee - Events lasting 2 days or less		\$40.00			_____
Permit Fee - Events lasting more than 2 days		\$100.00			_____
Parking Stall Bag Request					
Administrative Fee		\$10.00			_____
Parking Stall Usage/Blockage Fee - Per Stall, Per Day			# of Stalls	# of Days	
March 1 - November 14	\$20.00	x	_____	x	_____ = _____
November 15 - February 29	\$10.00	x	_____	x	_____ = _____
Park Reservation Permit					
Application Fee		\$25.00			<u>\$25.00</u>
Security Deposit					
Non-Profit or Resident					
49 Attendees or Less	\$50.00				<u>\$50.00</u>
50-149 Attendees	\$100.00				_____
150 or more Attendees	<i>Determined by Park Board</i>				_____
Non-Resident					
49 Attendees or Less	\$100.00				_____
50-149 Attendees	\$150.00				_____
150 or more Attendees	<i>Determined by Park Board</i>				_____
Park Reservation Fees - Per Location, Per Day					
Non-Profit or Resident			# of Parks	# of Days	
49 Attendees or Less	\$30.00	x	<u>1</u>	x	<u>1</u> = <u>\$30.00</u>
50-149 Attendees	\$55.00	x	_____	x	_____ = _____
150 or more Attendees	\$105.00	x	_____	x	_____ = _____
Non-Resident					
49 Attendees or Less	\$75.00	x	_____	x	_____ = _____
50-149 Attendees	\$125.00	x	_____	x	_____ = _____
150 or more Attendees	\$225.00	x	_____	x	_____ = _____
Brunk Pavilion Rental Permit					
<i>Must also include rental of Flat Iron Park to rent Pavilion</i>				# of Days	
Non-Profit or Resident	\$250.00		x	_____	= _____
Non-Resident	\$500.00		x	_____	= _____
Additional Park Amenities					
Equipment (with delivery)	Rental Fee		# Requested	Sec. Dep.	Applicable Fee
Benches	\$5.00 each		x _____ +	\$50.00 =	_____
Picnic Tables	\$15.00 each		x _____ +	\$50.00 =	_____
Barricades	\$5.00 each		x _____ +	\$50.00 =	_____
Trash Receptacles	\$8.00 each		x _____ +	\$50.00 =	_____
Dumpster Delivery	\$50.00 each		x _____ +	\$0 =	_____
Dumpster Pick-up	\$50.00 plus additional landfill		_____		_____
Fencing - Snow	\$30.00 per 50 feet		_____		_____
<i>Requests for equipment are subject to availability.</i>					Subtotal: \$ <u>105.00</u>

Application and Permit Fees	Unit Fee	Applicable Fee
Beach Reservation Permit		
<i>Excludes Normal Beach Hours Memorial Day through Labor Day 9am-5pm</i>		
<i>Opening/Cleaning of Beach Bathrooms will be invoiced at an Hourly Rate</i>		
Application Fee	\$25.00	_____
Security Deposit		
Non-Profit or Resident		
49 Attendees or Less	\$50.00	_____
50-149 Attendees	\$100.00	_____
150 or more Attendees	<i>Determined by Piers, Harbors & Lakefront</i>	_____
Non-Resident		
49 Attendees or Less	\$100.00	_____
50-149 Attendees	\$150.00	_____
150 or more Attendees	<i>Determined by Piers, Harbors & Lakefront</i>	_____
Beach Reservation Fees - Per Day		
Non-Profit or Resident		
49 Attendees or Less	\$30.00	x _____ = _____
50-149 Attendees	\$55.00	x _____ = _____
150 or more Attendees	\$105.00	x _____ = _____
Non-Resident		
49 Attendees or Less	\$75.00	x _____ = _____
50-149 Attendees	\$125.00	x _____ = _____
150 or more Attendees	\$225.00	x _____ = _____
		Subtotal: \$ _____
		+ Subtotal from Page 4: \$ _____

Total PAID with Application: \$ 105.00

Accepted by cash, credit card or checks (payable to the City of Lake Geneva)

Section VI - Signature of Applicant

"The information provided in this application is true and correct to the best of my knowledge and belief. I understand that cancellation of any event, for any reason, shall result in the forfeiture of permit fees. I understand that application fees are not refunded in the event the application is not approved. I understand that in addition to the schedule of fees, if any additional City services are requested or determined to be impacted, an additional fee will be charged for those services. I agree to comply with all applicable state, federal and municipal regulations and ordinances."

APPLICANT SIGNATURE:

Adam Yang

DATE: 6/3/2016

For Office Use Only

Date Filed with Clerk: 6/6/16 Payment with Application: \$ 105⁰⁰ Receipt: C160606-15

Additional Fees Collected: \$ _____ Receipt # _____

Departmental review (all that apply):

Police Chief: Approved Denied Signed: [Signature]

Additional services needed: _____

Additional fees or deposit: _____

Fire Chief: Approved Denied Signed: [Signature]

Additional services needed: _____

Additional fees or deposit: _____

Street Dept.: Approved Denied Signed: [Signature]

Additional services needed: garbage cans?

Additional fees or deposit: _____

Parking Dept.: Approved Denied Signed: [Signature]

Additional services needed: No stalls required

Additional fees or deposit: _____

Piers, Harbors & Lakefront: Approved Denied Signed: P.G.

Additional services needed: _____

Additional fees or deposit: _____

Committee/Council review (all that apply):

Park Board: Meeting Date(s): 7/6/16 Approved Denied

Reasons/Conditions: _____

Finance, License & Regulation: Meeting Date(s): _____ Approved Denied

Reasons/Conditions: _____

Council: Meeting Date(s): _____ Approved Denied

Reasons/Conditions: _____

Clerk's Office Completion:

Total Add'l fee/deposit to be collected: \$ _____ Receipt # _____

Permit(s) issued: Parade/PA Street Use Park Permit

Date of issue: _____ Deposit Returned: \$ _____ Deposit withheld: \$ _____

Reason withheld: _____

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 10 WEEKS prior to the proposed event date(s).

Section I - What type of Permit(s) will your event require?

- Parade Permit.** Required for any parade on public property.
 - Map or description of the requested route to be traveled.
- Public Assembly Permit.** Required for any public gathering on public property. No fee required.
- Street Use Permit.** 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.
- Parking Stall Bag Request.** Required for reserving the use of any City parking stall in conjunction of with an event.
- Park Reservation Permit.** Required for reserving the use of a park facility or shelter.
 - Brunk Pavilion.** Requires rental of Flat Iron Park. Additional rental fees apply.
- Beach Reservation Permit.** Required for reserving the use of the beach.

Section II - Applicant Information

1. Applicant Name: DIRT RATEL Date of Application: 08/09/16
2. Organization Name: FAMILY PICNIC
3. Organization Type: For Profit Non-Profit (501(c)___) Tax ID: _____
4. Mailing Address: 6536 BISCAYNE AVE
5. City, State, Zip: PACINE, WI 53406
6. Phone: _____ E-mail: _____
7. Applicant's Drivers License #: _____ State license issued: _____

8. Are you applying as a resident of the City of Lake Geneva? Yes No
If yes, proof of residency must be attached.

Section III - Event Information

1. Title of Event: 11 GAAM SAMAS PICNIC
2. Date(s) of Event: August - 6th - 2016
3. Location(s) of Event: Flat Iron Park LAKE GENEVA
4. Hours: 9:00 AM TO 6:00 P.M
Start Time End Time

5. Event Chair/Contact Person: DANNY PATEL Phone: _____

6. Day of Event Contact Name: PAUL PATEL Phone: _____

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

8. Will you charge an admission fee? Yes No

9. Estimated Attendance Number: 120

10. Basis for Estimate: 125

11. Will you be setting up a tent? Yes No
If yes, list the location, size, Rental Company, and proof of completion of locates.

12. Will there be any animals? Yes No
If yes, what type and how many: _____

13. Detailed description of proposed event with map of exact location of the event and/or route.
Seminole park Family picnic,
Austrian

14. Description of plan for handling refuse collection and after-event clean-up:
we take care care All Trash properly.

15. Description of plan for providing event security (if applicable):
not necessary

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.

Section IV - Street Use

Check if this section does not apply.

1. Description of the portion(s) of road(s) to be used:

Road closures must include rental of barricades.

no.

2. Will any parking stalls be used or blocked during the event? Yes No

Date(s) of use: _____

Total Number of Stalls Request: _____

Stall Number(s) and Location: _____

Additional Information:

3. Description of signage to be used during event:

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

no,

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: _____
- Water Explain: _____
- Traffic Control Explain: _____
- Police Services Explain: _____
- Fire/EMS Services Explain: _____
- Other Explain: _____

Section V- Fees

Application and Permit Fees		Unit Fee			Applicable Fee
Parade Permit					
Application Fee		\$25.00			_____
Street Use Permit					
Application Fee		\$25.00			_____
Permit Fee - Events lasting 2 days or less		\$40.00			_____
Permit Fee - Events lasting more than 2 days		\$100.00			_____
Parking Stall Bag Request					
Administrative Fee		\$10.00			_____
Parking Stall Usage/Blockage Fee - Per Stall, Per Day			# of Stalls	# of Days	
March 1 - November 14	\$20.00	x	_____	x _____	= _____
November 15 - February 29	\$10.00	x	_____	x _____	= _____
Park Reservation Permit					
Application Fee		\$25.00			<u>25.00</u>
Security Deposit					
Non-Profit or Resident					
49 Attendees or Less		\$50.00			_____
50-149 Attendees		\$100.00			_____
150 or more Attendees		<i>Determined by Park Board</i>			_____
Non-Resident					
49 Attendees or Less		\$100.00			_____
50-149 Attendees		\$150.00			<u>150.00</u>
150 or more Attendees		<i>Determined by Park Board</i>			_____
Park Reservation Fees - Per Location, Per Day					
Non-Profit or Resident			# of Parks	# of Days	
49 Attendees or Less	\$30.00	x	_____	x _____	= _____
50-149 Attendees	\$55.00	x	_____	x _____	= _____
150 or more Attendees	\$105.00	x	_____	x _____	= _____
Non-Resident					
49 Attendees or Less	\$75.00	x	_____	x _____	= _____
50-149 Attendees	\$125.00	x	_____	x _____	= <u>125.00</u>
150 or more Attendees	\$225.00	x	_____	x _____	= _____
Brunk Pavilion Rental Permit					
<i>Must also include rental of Flat Iron Park to rent Pavilion</i>					
Non-Profit or Resident	\$250.00			# of Days	x _____ = _____
Non-Resident	\$500.00			x _____	= _____
Additional Park Amenities					
Equipment (with delivery)	Rental Fee		# Requested	Sec. Dep.	Applicable Fee
Benches	\$5.00 each		x _____ +	\$50.00 =	_____
Picnic Tables	\$15.00 each		x _____ +	\$50.00 =	_____
Barricades	\$5.00 each		x _____ +	\$50.00 =	_____
Trash Receptacles	\$8.00 each		x _____ +	\$50.00 =	_____
Dumpster Delivery	\$50.00 each		x _____ +	\$0 =	_____
Dumpster Pick-up	\$50.00 plus additional landfill		_____		_____
Fencing - Snow	\$30.00 per 50 feet		_____		_____
<i>Requests for equipment are subject to availability.</i>					Subtotal: \$ <u>300.00</u>

For Office Use Only

Date Filed with Clerk: 6/16/16 Payment with Application: \$ 300.00 Receipt: C160616-35

Additional Fees Collected: \$ _____ Receipt # _____

Departmental review (all that apply):

Checked 6-17 PM
 Police Chief: Approved Denied Signed: [Signature]
Additional services needed: _____
Additional fees or deposit: _____

Fire Chief: Approved Denied Signed: [Signature]
Additional services needed: _____
Additional fees or deposit: _____

Street Dept.: Approved Denied Signed: [Signature]
Additional services needed: _____
Additional fees or deposit: _____

Parking Dept.: Approved Denied Signed: [Signature]
Additional services needed: no stalls requested
Additional fees or deposit: _____

Piers, Harbors & Lakefront: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____

Committee/Council review (all that apply):

Park Board: Meeting Date(s): 7-7-16 special Approved Denied
Reasons/Conditions: Doug Adams Desaro

Finance, License & Regulation: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____

Council: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____

Clerk's Office Completion:

Total Add'l fee/deposit to be collected: \$ _____ Receipt # _____

Permit(s) issued: Parade/PA Street Use Park Permit

Date of issue: _____ Deposit Returned: \$ _____ Deposit withheld: \$ _____

Reason withheld: _____

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 10 WEEKS** prior to the proposed event date(s).

Section I - What type of Permit(s) will your event require?

- Parade Permit.** Required for any parade on public property.
 - Map or description of the requested route to be traveled.
- Public Assembly Permit.** Required for any public gathering on public property. No fee required.
- Street Use Permit.** 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.
- Parking Stall Bag Request.** Required for reserving the use of any City parking stall in conjunction of with an event.
- Park Reservation Permit.** Required for reserving the use of a park facility or shelter.
 - Brunk Pavilion.** Requires rental of Flat Iron Park. Additional rental fees apply.
- Beach Reservation Permit.** Required for reserving the use of the beach.

Section II - Applicant Information

1. Applicant Name: Pam & Jim Georgalas Date of Application: 06/23/2016
2. Organization Name: Georgalas/Anderson Wedding Ceremony
3. Organization Type: For Profit Non-Profit (501(c)____) Tax ID: _____
4. Mailing Address: 529 Madison St.
5. City, State, Zip: Lake Geneva, WI 53147
6. Phone: _____ E-mail: _____
7. Applicant's Drivers License #: _____ State license issued: _____
8. Are you applying as a resident of the City of Lake Geneva? Yes No
If yes, proof of residency must be attached.

Section III - Event Information

1. Title of Event: Georgalas/Anderson Wedding Ceremony
2. Date(s) of Event: Friday, September 30, 2016
3. Location(s) of Event: Samuel Dorton Park - 1st choice Library Park 2nd choice
4. Hours: 3:00pm 5:00pm
Start Time End Time

5. Event Chair/Contact Person: Pam Georgalas Phone: _____

6. Day of Event Contact Name: Pam Georgalas Phone: _____

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

8. Will you charge an admission fee? Yes No

9. Estimated Attendance Number: 50-60

10. Basis for Estimate: Invitation only

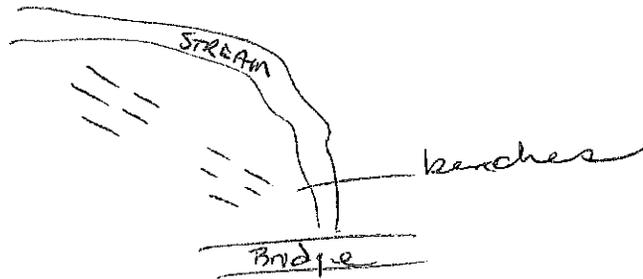
11. Will you be setting up a tent? Yes No

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

12. Will there be any animals? Yes No

If yes, what type and how many:

13. Detailed description of proposed event with map of exact location of the event and/or route.
This will just be a short wedding ceremony. We will have some chairs or benches, but most of the people will stand.



14. Description of plan for handling refuse collection and after-event clean-up:
None needed. We will have someone in charge of making sure everything is clean when we leave.

15. Description of plan for providing event security (if applicable):
None

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.

Section IV - Street Use

Check if this section does not apply.

1. Description of the portion(s) of road(s) to be used:
Road closures must include rental of barricades.
Most guests will be staying at The Cove or Harbor Shores so no need for street parking.

2. Will any parking stalls be used or blocked during the event? Yes No
Date(s) of use: _____
Total Number of Stalls Request: _____
Stall Number(s) and Location: _____

Additional Information:

3. Description of signage to be used during event:
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: _____
 Water Explain: _____
 Traffic Control Explain: _____
 Police Services Explain: _____
 Fire/EMS Services Explain: _____
 Other Explain: _____

Section V - Fees

Application and Permit Fees	Unit Fee			Applicable Fee
Parade Permit				
Application Fee	\$25.00			_____
Street Use Permit				
Application Fee	\$25.00			_____
Permit Fee - Events lasting 2 days or less	\$40.00			_____
Permit Fee - Events lasting more than 2 days	\$100.00			_____
Parking Stall Bag Request				
Administrative Fee	\$10.00			_____
Parking Stall Usage/Blockage Fee - Per Stall, Per Day		# of Stalls	# of Days	
March 1 - November 14	\$20.00	x _____	x _____	= _____
November 15 - February 29	\$10.00	x _____	x _____	= _____
Park Reservation Permit				
Application Fee	\$25.00			25.00 _____
Security Deposit				
Non-Profit or Resident				
49 Attendees or Less	\$50.00			_____
50-149 Attendees	\$100.00			100.00 _____
150 or more Attendees	<i>Determined by Park Board</i>			_____
Non-Resident				
49 Attendees or Less	\$100.00			_____
50-149 Attendees	\$150.00			_____
150 or more Attendees	<i>Determined by Park Board</i>			_____
Park Reservation Fees - Per Location, Per Day				
Non-Profit or Resident				
49 Attendees or Less	\$30.00	x _____	x _____	= _____
50-149 Attendees	\$55.00	x 1 _____	x 1 _____	= 55.00 _____
150 or more Attendees	\$105.00	x _____	x _____	= _____
Non-Resident				
49 Attendees or Less	\$75.00	x _____	x _____	= _____
50-149 Attendees	\$125.00	x _____	x _____	= _____
150 or more Attendees	\$225.00	x _____	x _____	= _____
Brunk Pavilion Rental Permit				
<i>Must also include rental of Flat Iron Park to rent Pavilion .</i>				
Non-Profit or Resident	\$250.00	x _____	# of Days _____	= _____
Non-Resident	\$500.00	x _____	# of Days _____	= _____
Additional Park Amenities				
Equipment (with delivery)	Rental Fee	# Requested	Sec. Dep.	Applicable Fee
Benches	\$5.00 each	x 10 +	\$50.00 =	100.00 _____
Picnic Tables	\$15.00 each	x _____ +	\$50.00 =	_____
Barricades	\$5.00 each	x _____ +	\$50.00 =	_____
Trash Receptacles	\$8.00 each	x _____ +	\$50.00 =	_____
Dumpster Delivery	\$50.00 each	x _____ +	\$0 =	_____
Dumpster Pick-up	\$50.00 plus additional landfill	_____		_____
Fencing - Snow	\$30.00 per 50 feet	_____		_____
<i>Requests for equipment are subject to availability.</i>				Subtotal: \$ 100.00 280.00

Application and Permit Fees	Unit Fee			Applicable Fee
Beach Reservation Permit				
<i>Excludes Normal Beach Hours Memorial Day through Labor Day 9am-5pm</i>				
<i>Opening/Cleaning of Beach Bathrooms will be invoiced at an Hourly Rate</i>				
Application Fee	\$25.00			_____
Security Deposit				_____
Non-Profit or Resident				
49 Attendees or Less	\$50.00			_____
50-149 Attendees	\$100.00			_____
150 or more Attendees	<i>Determined by Piers, Harbors & Lakefront</i>			_____
Non-Resident				
49 Attendees or Less	\$100.00			_____
50-149 Attendees	\$150.00			_____
150 or more Attendees	<i>Determined by Piers, Harbors & Lakefront</i>			_____
Beach Reservation Fees - Per Day				
Non-Profit or Resident		# of Days		
49 Attendees or Less	\$30.00	x	_____ =	_____
50-149 Attendees	\$55.00	x	_____ =	_____
150 or more Attendees	\$105.00	x	_____ =	_____
Non-Resident				
49 Attendees or Less	\$75.00	x	_____ =	_____
50-149 Attendees	\$125.00	x	_____ =	_____
150 or more Attendees	\$225.00	x	_____ =	_____
Subtotal: \$				<u> 0 </u>
+ Subtotal from Page 4: \$				<u> 280 </u>

Total PAID with Application: \$ 280

Accepted by cash, credit card or checks (payable to the City of Lake Geneva)

Section VI - Signature of Applicant

"The information provided in this application is true and correct to the best of my knowledge and belief. I understand that cancellation of any event, for any reason, shall result in the forfeiture of permit fees. I understand that application fees are not refunded in the event the application is not approved. I understand that in addition to the schedule of fees, if any additional City services are requested or determined to be impacted, an additional fee will be charged for those services. I agree to comply with all applicable state, federal and municipal regulations and ordinances."

APPLICANT SIGNATURE:

_____ *Pamela M. Neuzil* _____ DATE: 6/23/16

For Office Use Only

Date Filed with Clerk: 6/23/16 Payment with Application: \$ 280- Receipt: C160623-30

Additional Fees Collected: \$ _____ Receipt # _____

Departmental review (all that apply):

Police Chief: Approved Denied Signed: _____

Additional services needed: _____

Additional fees or deposit: _____

Fire Chief: Approved Denied Signed: _____

Additional services needed: _____

Additional fees or deposit: _____

Street Dept.: Approved Denied Signed: _____

Additional services needed: _____

Additional fees or deposit: _____

Parking Dept.: Approved Denied Signed: _____

Additional services needed: _____

Additional fees or deposit: _____

Piers, Harbors & Lakefront: Approved Denied Signed: _____

Additional services needed: _____

Additional fees or deposit: _____

Committee/Council review (all that apply):

Park Board: Meeting Date(s): 7-7-16 - special Approved Denied

Reasons/Conditions: Doug Stoly - Adj. Secy

Finance, License & Regulation: Meeting Date(s): _____ Approved Denied

Reasons/Conditions: _____

Council: Meeting Date(s): _____ Approved Denied

Reasons/Conditions: _____

Clerk's Office Completion:

Total Add'l fee/deposit to be collected: \$ _____ Receipt # _____

Permit(s) issued: Parade/PA Street Use Park Permit

Date of issue: _____ Deposit Returned: \$ _____ Deposit withheld: \$ _____

Reason withheld: _____

Stephanie Gunderson

From: Pam Georgalas []
Sent: Thursday, July 07, 2016 11:22 PM
To: Stephanie Gunderson
Subject: Rental of Donian Park

Hi Stephanie,

Thank you for talking with me today regarding the rental of Donian Park for my daughter's wedding ceremony on Friday, September 30th. As I mentioned, we would like to use the deck and the grass area on the Center Street side of the deck for the ceremony. We will not need benches from the city anymore. We will bring our own chairs.

Thank you again for your help in getting my application approved.

Pam Georgalas

Sent from my iPad

AT-107a: SCHEDULE FOR SUCCESSOR OF AGENT

If there is a change in agent, each club, corporation, or limited liability company who holds a retail permit to sell fermented malt beverages and/or intoxicating liquor must appoint a successor agent pursuant to sec. 125.04(6), Wis. Stats. There is a \$10 change in agent processing fee due with this form. The following questions must be answered by the Agent. The appointment must be signed by the President and Secretary or members of limited liability company. The appointment must be approved by the licensing authority.

City of Lake Geneva Wisconsin June 28 20 16
(Municipality) (Date)

1. Name of agent Dimitrios Anagnos

- | | Yes | No | |
|----|-------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------|
| 2. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Are you of legal drinking age? |
| 3. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Have you been a resident of Wisconsin for at least 90 continuous days prior to the date of appointment as agent? |
| 4. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Have you ever been convicted of a federal law violation? |
| 5. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Have you ever been convicted of a State law violation? |
| 6. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Have you ever been convicted of a Local ordinance violation? |
| 7. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Have you completed the required responsible beverage server program per sec. 125.04(5)(a)5, Wis. Stats.? |

UNDER PENALTY OF LAW, I declare that all of the above information is true and correct to the best of my knowledge and belief.

[Signature]
(Signature of Agent)

148 Cass St Lake Geneva, WI
(Address)

53147

SUCCESSOR AGENT

The undersigned appoints Dimitrios Anagnos as agent in accordance with sec. 125.04(6), Wis. Stats.

Name of Permittee Dimitrios Anagnos

Date June 28 20 16

By [Signature]
(Signature of President/Member)

X [Signature]
(Signature of Secretary/Member)

I hereby accept appointment as agent for Popcorn's Gallery & Grog and assume full responsibility or the conduct of the business relative to fermented malt beverages and intoxicating liquors.

Date June 28 20 16

[Signature]
(Signature of Agent)

THE AGENT APPOINTED ABOVE MUST BE APPROVED BY THE LICENSING AUTHORITY TO BE EFFECTIVE. (See sec. 125.04(6), Wis. Stats.)

_____ WI _____ 20_____
(Municipality) (Date)

(Signature of Official)

(Title)

SCHEDULE FOR APPOINTMENT OF AGENT BY CORPORATION/NONPROFIT ORGANIZATION OR LIMITED LIABILITY COMPANY

Submit to municipal clerk.

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent. The following questions must be answered by the agent. The appointment must be signed by the officer(s) of the corporation/organization or members/managers of a limited liability company and the recommendation made by the proper local official.

To the governing body of: Town Village City of LAKE GENewa County of Walworth

The undersigned duly authorized officer(s)/members/managers of _____
(registered name of corporation/organization or limited liability company)

a corporation/organization or limited liability company making application for an alcohol beverage license for a premises known as Popowski's Gallery & Groc
(trade name)

located at 811 Waringway Drive

appoints Dimitrios ANAGNOS
(name of appointed agent)

148 CASS ST. LAKE GENewa, WI 53147
(home address of appointed agent)

to act for the corporation/organization/limited liability company with full authority and control of the premises and of all business relative to alcohol beverages conducted therein. Is applicant agent presently acting in that capacity or requesting approval for any corporation/organization/limited liability company having or applying for a beer and/or liquor license for any other location in Wisconsin?

Yes No If so, indicate the corporate name(s)/limited liability company(ies) and municipality(ies).

Is applicant agent subject to completion of the responsible beverage server training course? Yes No

How long immediately prior to making this application has the applicant agent resided continuously in Wisconsin? 17 YEARS

Place of residence last year 148 CASS ST (MARCH 2016) 110 WEST ST - 15 YEARS

For: Popowski's Gallery & Groc
(name of corporation/organization/limited liability company)

By: [Signature]
(signature of Officer/Member/Manager)

And: [Signature]
(signature of Officer/Member/Manager)

ACCEPTANCE BY AGENT

I, Dimitrios ANAGNOS, hereby accept this appointment as agent for the
(print/type agent's name)

corporation/organization/limited liability company and assume full responsibility for the conduct of all business relative to alcohol beverages conducted on the premises for the corporation/organization/limited liability company.

[Signature] 6/29/16 Agent's age _____
(signature of agent) (date)

148 CASS ST. LAKE GENewa, WI 53147 Date of birth _____
(home address of agent)

**APPROVAL OF AGENT BY MUNICIPAL AUTHORITY
(Clerk cannot sign on behalf of Municipal Official)**

I hereby certify that I have checked municipal and state criminal records. To the best of my knowledge, with the available information, the character, record and reputation are satisfactory and I have no objection to the agent appointed.

Approved on 4 July 16 by [Signature] Title Police Chief
(date) (signature of proper local official) (town chair, village president, police chief)

**AUXILIARY QUESTIONNAIRE
ALCOHOL BEVERAGE LICENSE APPLICATION**

Pd \$10.00
C160029-20
CK 61126

Submit to municipal clerk.

Individual's Full Name (please print) (last name)		(first name)		(middle name)	
Dimitrios Anagnostos					
Home Address (street/route)	Post Office	City	State	Zip Code	
148 Cass St		LAKE GENEOA	WI	53147	
Home Phone Number	Age	Date of Birth	Place of Birth		

The above named individual provides the following information as a person who is (check one):

- Applying for an alcohol beverage license as an individual.
- A member of a partnership which is making application for an alcohol beverage license.
- Dimitrios Anagnostos of Poppeg's Gallery & Grog (Officer/Director/Member/Manager/Agent) of Poppeg's Gallery & Grog (Name of Corporation, Limited Liability Company or Nonprofit Organization) which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

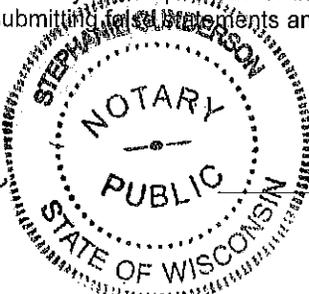
1. How long have you continuously resided in Wisconsin prior to this date? 17 YEARS
2. Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality? Yes No
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
3. Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality? Yes No
If yes, describe status of charges pending.
4. Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit? Yes No
If yes, identify. _____
(Name, Location and Type of License/Permit)
5. Do you hold and/or are you an officer, director, stockholder, agent or employe of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin? Yes No
If yes, identify. _____
(Name of Wholesale Licensee or Permittee) (Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name	Employer's Address	Employed From	To
Poppeg's Gallery & Grog	811 Wingley Dr	2000	Present
Employer's Name	Employer's Address	Employed From	To

The undersigned, being first duly sworn on oath, deposes and says that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application.

Subscribed and sworn to before me
this 29 day of June, 2016
Stephanie Munderson
(Clerk/Notary Public)
My commission expires 4/13/18



[Signature]
(Signature of Named Individual)





CITY OF LAKE GENEVA

ALCOHOL LICENSE PREMISES EXTENSION APPLICATION

PLEASE FILL IN ALL BLANKS COMPLETELY, AS INCOMPLETE APPLICATIONS WILL BE REJECTED.

Please Check:

- | | |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Request for premises extension to sidewalk café | <input checked="" type="checkbox"/> Request for temporary (special event) premises extension |
| <input type="checkbox"/> Request for premises extension to permanent outdoor area | <input type="checkbox"/> Other request for premises extension |

Application Checklist:

- Applicant must currently hold a valid alcohol license
- Applicant obtained a Temporary Use Permit or Conditional Use Permit from the Building and Zoning Department (for special events and permanent outdoor areas)
- Scaled diagram which accurately depicts the location of the premises extension. Such drawing shall include the access points, fencing (if applicable) and the location of where alcohol will be stored and/or served.
- Application Fee of \$25.00 to amend an already approved licensed premises. This fee is charged to defray the cost of review and re-issuance of the license. This fee does NOT apply to premises extensions requested at the time of annual renewal of the license.

APPLICANT INFORMATION

Applicant Name: CHOCIC SCHEITLAIN
Establishment Name: AMERICAN LEGION POST 24
Address: 735 HENRY ST.
Alcohol License No.: 2016-23 Phone: _____

Describe area of premises extension:

LEGION GROUNDS

SPECIAL EVENT INFORMATION (For Temporary Premises Extension Only)

Event Title: 9TH ANNUAL CAN SHOW

Date and Time of Event: JULY 30, 2016 8AM - 4PM

Have you obtained a Temporary Use Permit (or Conditional Use Permit) from the Building and Zoning Department? Yes No

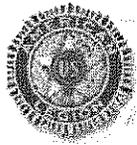
Event Description:

CAN SHOW

Charles J. Schellhorn 6/30/16
SIGNATURE OF APPLICANT DATE

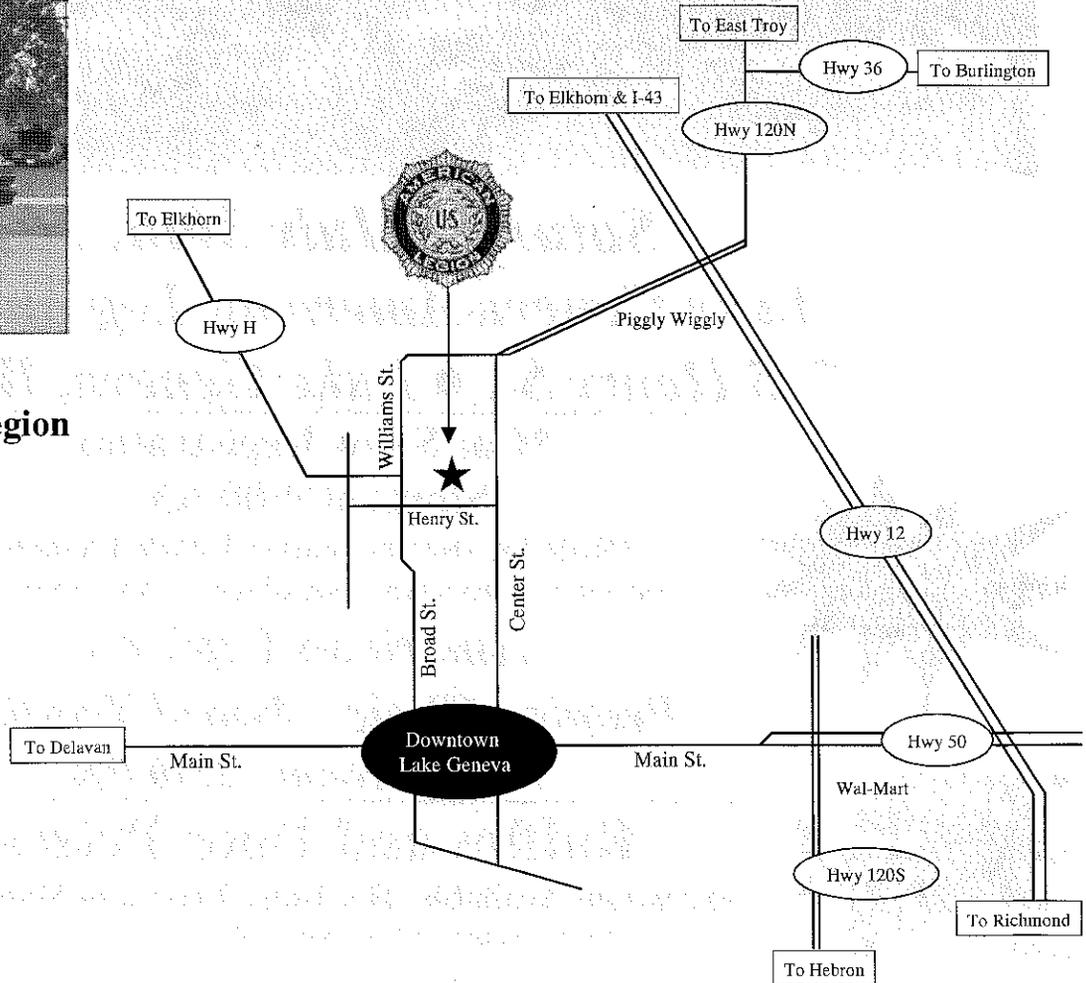
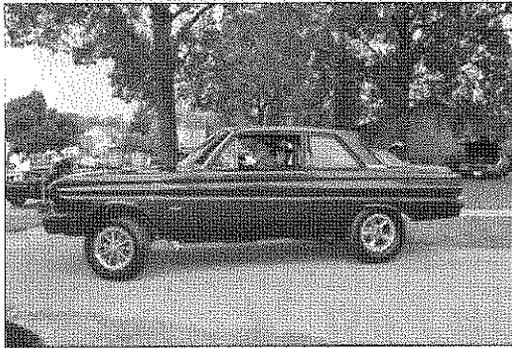
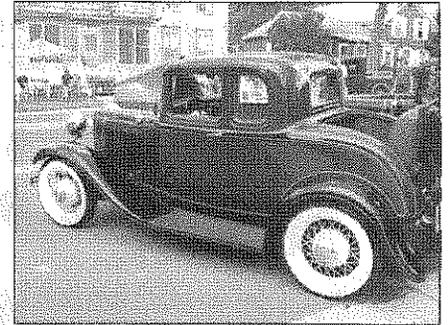
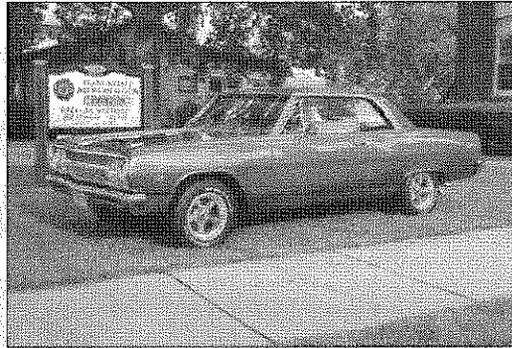
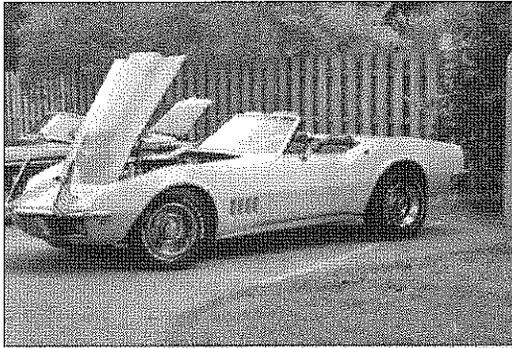
For Office Use Only

Date Filed with Clerk: 7/1/16
Total Amount: \$ 25.00 Receipt No. 21K0701-29
Date Forwarded to Police Chief: 7/1/16 Approved Denied
Police Chief Signature: [Signature]
Date Forwarded to Zoning Administrator: 7/5/16 (for non-sidewalk sale applications)
Zoning Administrator Signature: [Signature] Approved Denied
Date of FLR/Council Approval: _____
Copies Provided to: Police Chief



Lake Geneva American Legion Frank Kresen Post 24
 735 Henry Street
 Lake Geneva, WI 53147

**Come Join
 The Fun At
 Our 9th Annual
 Car Show
 Saturday July 30th, 2016**



**Lake Geneva American Legion
 Frank Kresen Post 24
 735 Henry St.
 P.O. Box 24
 Lake Geneva, WI 53147
 For Information:
 Chuck (262) 248-4243
 www.post24lgwi.org**

Name _____ Address _____
 City _____ State _____ Zip Code _____ Phone: _____
 Make of Car _____ Year _____ Model _____
 E-Mail _____
Car Registration Fee: *Advanced \$10.00 / Day of Show \$12.00 Amount Enclosed: _____

*Advance registration includes a drink coupon (maximum value \$3.00).

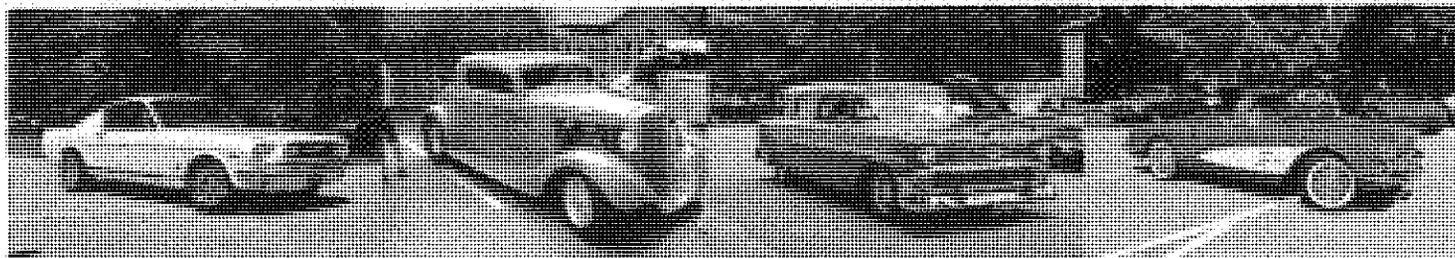
Make Checks Payable To: **American Legion Post 24**

Lake Geneva American Legion Post 24 • PO Box 24 • Lake Geneva, WI 53147

Information: Chuck (262) 248-4243 • www.post24lgwi.org • Proceeds to American Legion and Community.

Cut here and include registration with payment.

**NINTH ANNUAL
 LAKE GENEVA AMERICAN LEGION POST 24
 CAR SHOW**



Saturday July 30th, 2016

Lake Geneva American Legion Post 24

735 Henry St. • Lake Geneva, WI 53147

***Car Show Registration**

Starts at 9:00 AM

***Register your car early! Limited Spaces.**

1st 60 cars receive dash plaque and goodie bag!

American Legion &

Peoples Choice Award Trophies

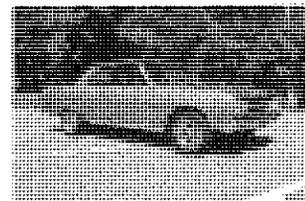
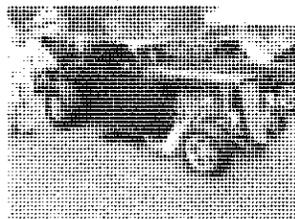
Voting • Noon - 2:30 PM

Raffles and Door Prizes!

Concessions Available: Hot Dogs, Brats and Hamburgers!

Concession proceeds to Sons of the American Legion.

Carry-in alcoholic beverages not allowed.



GARDNER ST

6' FENCE

"NO ALCOHOL"
BEYOND THIS
POINT

6' FENCE

6' FENCE

6' FENCE



LIQUOR SERVED & CONSUMED
IN OUTDOOR & GARAGE AREAS



LEGION
HALL

RESTROOMS
LOWER LEVEL

DRIVEWAY

6' FENCE

"NO ALCOHOL"
BEYOND THIS
POINT

HENRY ST

City of Lake Geneva

Licenses Issued Between: 7/11/2016 and 7/11/2016

Date: 7/08/2016

Time: 3:20 PM

Page: 1

Operator's Regular - Originals

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>	<u>Total</u>	
7/11/2016	2016 -235	Dylan Epping Employer: PH Hospitality Group LLC d/b/a	625 S Janesville St 801 Williams St	Whitewater, WI 53 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -251	Amanda Lancour Employer: The Cove of Lake Geneva / Cove	1317 1/2 Dodge St 111 Center St.	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -236	Rachel Mapes Employer: The Cove of Lake Geneva / Cove	N3136 Williams St 111 Center St.	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -237	Jennifer R. Meagher Employer: Oakfire LLC d/b/a Oakfire Pizz	400 N State St 831 Wrigley Dr	PO Box 691 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -238	Vimlesh Patel Employer: Hare Krishna Liquor Inc DBA Ge	2900 Illinois St 797 Wells St	Mt. Pleasant, WI Lake Geneva, WI 53147	50.00
7/11/2016	2016 -239	Matthew Reynolds Employer: Baker House / Stone Soup LLC	439 Freeman St 327 Wrigley Dr	Genoa City, WI 53 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -243	CHARLES SMITZ Employer: Target Store T-2348	8080 MONROE ST 660 N. Edwards Blvd.	Burlington, WI 53 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -240	Miguel Sandoval Employer: Target Store T-2348	7524 Hickery Grove 660 N. Edwards Blvd.	Wonder Lake, IL 6 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -241	Kyler J. Schwenn Employer: PH Hospitality Group LLC d/b/a	927 Sheridan Rd 801 Williams St	Kenosha, WI 53140 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -242	Tricia Smith Employer: The Cove of Lake Geneva / Cove	106 W Spring Dr 111 Center St.	Twin Lakes, WI 53 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -244	Michelle Sterny Employer: Board and Brush Lake Geneva LL	W327S7553 Squire Lane 252 Center St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/11/2016	2016 -245	Ryan White Employer: Sprecher's Restaurant & Pub /	N1555 Linn Rd 111 Center Street	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00

Operator's Regular - Originals

Count: 12

City of Lake Geneva

Licenses Issued Between: 7/12/2016 and 7/12/2016

Date: 7/07/2016
Time: 2:40 PM
Page: 1

Operator's Regular - Renewals

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>		<u>Total</u>
7/12/2016	2016 -209	Chad Shawn Arnett Employer: Fat Cats / Chubby Kitty LLC	411 Kenosha St 104 Broad St	Walworth, WI 5318 Lake Geneva, WI 53147	50.00
7/12/2016	2016 -246	James Georgalas Employer: Tuscan Tavern & Grill / LG Hos	529 Madison Street 430 N Broad St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/12/2016	2016 -247	Jay M. McNulty Employer: Medusa Grill & Bistro LLC	39426 91st Street 501 Broad St.	Genoa City, WI 53 Lake Geneva, WI 53147	50.00
7/12/2016	2016 -248	Adam S. Miskie Employer: Medusa Grill & Bistro LLC	520 Schroeder Avenue 501 Broad St.	Delavan, WI 53115 Lake Geneva, WI 53147	50.00
7/12/2016	2016 -249	John Abraham Renko Employer: Sopra / Gleneagles LLC	997 S Lake Shore Drive 724 W. Main Street	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00

Operator's Regular - Renewals

Count: 5



PILO
STARKE

CITY OF LAKE GENEVA

MASSAGE ESTABLISHMENT APPLICATION

Please Check:

Original License Application

Renewal of Current License

ANNUAL LICENSE FEE

\$50.00

EXPIRES JUNE 30TH EACH YEAR

Payable to the City of Lake Geneva
Due upon application

Application must be accompanied by the following documents:

- 1) A recent photo of the Applicant
- 2) A recent photo of Massage Technicians clearly showing head and shoulders and copy of Driver's License
- 3) Copy of Massage Technician's Diploma or Certificate
- 4) Massage Technician Information Section must be completed by all Massage Technicians employed in the establishment. Three copies of this section have been supplied for your convenience.
- 5) 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.

Applications submitted without required documentation will be considered incomplete and rejected

BUSINESS INFORMATION

Trade Name: Lake Geneva Massage Therapy

Corporate Name (if applicable): _____

Business Address (Physical): 905 Marshall St.

Mailing Address (if different): _____

City, State, Zip: Lake Geneva, WI, 53147

Phone: _____ Email: _____

Please explain the nature of services to be provided: _____

Massage therapy

BUSINESS OWNER (APPLICANT) INFORMATION

Please include information for all business owners

Full Legal Name: Barbara Jean Mitchell, Mark Wilham Mitchell

Maiden Name: (Kart)

Address: PO Box 21, 1753 Hwy 120

City, State, Zip: Springfield, WI 53176-0021

Driver's License No _____ Date of Birth: _____

Please provide names/addresses of all employers of the applicant during the last 3 years, including type of work performed and dates of employment:

Self for 25 years

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

YES

NO

If yes, please explain: _____

BUSINESS OWNER (APPLICANT) CRIMINAL BACKGROUND INFORMATION

Have you ever been arrested, charged, and/or convicted for any offense, other than misdemeanor traffic violations, in Wisconsin or any other state? YES NO

If yes, please provide nature of offense, date, location, and disposition: _____

MESSAGE TECHNICIAN INFORMATION

****All Massage Technicians MUST complete this form****

Full Legal Name: Barbara Jean Mitchell
Maiden Name: Kant
Address: PO Bx 21, 1753 Hwy 120
City, State, Zip: Springfield, WI 53176-0021
Driver's License No.: _____ Date of Birth: _____

Please provide names/addresses of all employers of the applicant during the last 3 years, including type of work performed and dates of employment:

self for 25 years

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

YES NO

If yes, please explain: _____

MESSAGE TECHNICIAN(S) CRIMINAL BACKGROUND INFORMATION

Have you ever been arrested, charged, and/or convicted for any offense, other than misdemeanor traffic violations, in Wisconsin or any other state? YES NO

If yes, please provide nature of offense, date, location, and disposition: _____

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

APPLICANT SIGNATURE

Barbara J Mitchell

DATE: 5-26-16

For Office Use Only

Date Filed: 5/26/16

Receipt No: C160526-25

Total Amount: \$50 V5524

Forwarded to Police Department: _____

Background Completed: 6:17/16 PM

Police Chief Recommendation: [Signature]

Approved

Denied

Fingerprinted by LGPD: _____

Fingerprinting required for new establishments and Massage Technicians

Forwarded to Building Department: _____

Building Inspector Approval: _____

Inspector approval required for new establishments

FLR Approval: _____

Council Approval: _____

License Issued: _____

License Number: _____

Copied to: Building & Zoning

Police Chief

Fire Chief

The State of Wisconsin
Department of Safety and Professional Services
 MASSAGE THERAPY AND BODYWORK THERAPY AFFILIATED CREDENTIALING BOARD

Hereby certifies that
MARK W MITCHELL

was granted a license to practice as a
MASSAGE THERAPIST OR BODYWORK THERAPIST
 in the State of Wisconsin in accordance with Wisconsin Law
 on the 30th day of December in the year 2010.

The authority granted herein must be renewed each biennium by the granting authority.

In witness thereof, the State of Wisconsin
 Massage Therapy and Bodywork Therapy Affiliated Credentialing Board
 has caused this certificate to be issued under
 the seal of the Department of Safety and Professional Services



[Signature]
 Secretary

[Signature]
 Chairperson

[Signature]
 Secretary

This certificate was printed on the 21st day of April in the year 2016

The State of Wisconsin
 Department of Safety and Professional Services
 MASSAGE THERAPY AND BODYWORK THERAPY AFFILIATED CREDENTIALING BOARD

Hereby certifies that

BARBARA J MITCHELL

was granted a license to practice as a

MASSAGE THERAPIST OR BODYWORK THERAPIST

in the State of Wisconsin in accordance with Wisconsin Law

on the 30th day of December in the year 2010.

The authority granted herein must be renewed each biennium by the granting authority.

In witness thereof, the State of Wisconsin

Massage Therapy and Bodywork Therapy Affiliated Credentialing Board

has caused this certificate to be issued under

the seal of the Department of Safety and Professional Services



[Signature]
 DEPT Secretary

[Signature]
 Chairperson

[Signature]
 Secretary

This certificate was printed on the 21st day of April in the year 2016

City of Lake Geneva

Licenses Issued Between: 7/11/2016 and 7/11/2016

Date: 7/07/2016
Time: 1:09 PM
Page: 1

Taxi Cab Driver

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>	<u>Total</u>
7/11/2016	2016 -25	Brandon J. Frank Employer: All Star Cab	1386 Spring Valley Rd. W1044 Evergreen Road	25.00
			Burlington, WI 53 P.O. Box 396	
			Pell Lake, WI 53157	

Taxi Cab Driver

Count: 1

ORDINANCE 16-07

AN ORDINANCE AMENDING CHAPTER 62, SIDEWALKS AND OTHER PUBLIC PLACES OF THE MUNICIPAL CODE OF THE CITY LAKE GENEVA, WISCONSIN

The Common Council of the City of Lake Geneva, Wisconsin does hereby ordain as follows:

1. That Chapter 62, Sidewalks and Other Public Places, of the Municipal Code of the City of Lake Geneva, Wisconsin, is hereby amended by adding Article X, Right of Way Occupancy, Sections 62-300 through 62-327 which Articles and Sections shall read as follows:

Article X. Right of Way Occupancy

Sec. 62-300. Findings and Purpose.

The City finds that the passage of the Telecommunications Act of 1996 has resulted in increased use of the public rights-of-way and increased costs to the taxpayers of the City and that these costs are likely to continue into the foreseeable future.

The City finds that excavation and occupancy of the public rights-of-way causes direct and indirect costs to be borne by the City and its taxpayers, including but not limited to:

1. Administrative costs associated with public right-of-way projects, such as registration, permitting, inspection and supervision, supplies and materials.
2. Management costs associated with ongoing management activities necessitated by public rights-of-way users.
3. Repair costs to the roadway associated with the actual excavation into the public right-of-way.
4. Degradation costs defined as depreciation caused to the roadway in terms of decreased useful life, due to excavations into the public rights-of way.

In response to the foregoing facts, the City hereby enacts this new ordinance relating to administration of and permits to excavate, obstruct and/or occupy the public rights-of-way, together with an ordinance making necessary revisions to other Code provisions. This ordinance imposes reasonable regulations on the placement and maintenance of facilities currently within its rights-of-way or to be placed therein at some future time. It is intended to complement the regulatory roles of state and federal agencies.

The City's authority to enact this ordinance is pursuant, but not limited to, the following federal, state and local authority: 47 U.S.C 253(c); Sec. 62.11(5), Wis. Stats.; Sec. 66.0425, Wis. Stats.; Sec. 66.0915, Wis. Stats.; Sec. 86.16, Wis. Stats.; Sec. 182.017, Wis. Stat; Sec. 196.58(1), Wis. Stats; Sec. 196.499(1), Wis. Stats., and §§ 98-206, 62.31-62.38, 62-96, and 62-241 through 62-251 of the Municipal Code of the City of Lake Geneva.

The purpose of this ordinance is to provide the City a legal framework within which to regulate and manage the public right-of-way, and to provide for recovery of costs. This ordinance provides for the health, safety and welfare of the residents of the City as they use the rights-of-way of the City, as well as to ensure the structural integrity of the public rights-of-way. The City desires to minimize and anticipate the number of excavations taking place thereon and to regulate the placement of facilities with the rights-of-way to ensure that they remain available for public services. The taxpayers of the City bear the financial burden for the upkeep of the right-of-way. A primary cause for the early and excessive deterioration of its rights-of-way is the frequent excavation by persons who locate facilities therein.

Under this chapter, all persons who excavate, obstruct and/or occupy the public rights-of-way will reimburse the City's administrative ongoing management and degradation costs. Right-of-way users will bear a fair share of the financial responsibility for the integrity of the public rights-of-way.

Sec. 62-301. Definitions

The following definitions apply in this ordinance. References hereafter to "sections" are unless otherwise specified references to sections in this ordinance. Defined terms remain defined terms whether or not capitalized.

"Alternative Telecommunications Utility Other" has the meaning in Section 196.01 of the Wisconsin Statutes.

"Applicant" means any person requesting permission to excavate, obstruct and/or or occupy a right-of-way.

"City" means the City of Lake Geneva, Wisconsin a Wisconsin municipal corporation.

"Degradation" means the accelerated depreciation of the right-of-way, caused by an excavation of the right-of- way, resulting in the need to reconstruct such right-of-way earlier than would be required if the excavation did not occur

"Department" means the Department of Public Works of the City.

"Department Inspector" means any person authorized by the Department to carry out inspections related to the provisions of this Article.

"Emergency" means a condition that (1) poses a clear and immediate danger to life or health, or of a significant loss of property; or (2) requires immediate repair or replacement in order to restore service to a customer.

"Excavate" means to dig into or in any way remove or physically disturb or penetrate any part of a right-of-way.

“Facilities” means all equipment owned, operated, leased or subleased in connection with the operation of a service or utility service, and shall include but is not limited to poles, wires, pipes, cables, underground conduits, ducts, manholes, vaults, fiber optic cables, lines and other structures and appurtenances.

“In,” when used in conjunction with “right-of-way,” means over, above, in, within on or under a right-of-way.

“Local Representative” means a local person or persons, or designee of such person or persons, authorized by a registrant to accept service and to make decisions for that registrant regarding all matters within the scope of this Article.

“Obstruct” means to place any object in a right-of-way so as to hinder free and open passage over that or any part of the right-of-way.

“Occupy” means to dwell or reside above, on, in, or below the boundaries of the public right-of-way.

“Permittee” means any person to whom a permit to excavate or occupy a right-of-way has been granted by the City under this Article.

“Person” means municipality, corporation, company, association, firm, partnership, limited liability company, limited liability partnership and individuals and their lessors, transferees and receivers.

“PSC” means the Public Service Commission of the State of Wisconsin.

“Public Utility has the meaning provided in Sec. 196.01(5), Wis. Stats.

“Registrant” means any person who has registered with the City (1) to have its facilities located in any right-of-way, or (2) to use or seek to occupy or use the right-of-way or any facilities in the right-of-way.

“Repair” means to perform construction work necessary to make the right-of-way useable for travel, according to department specifications, or to return facilities to an operable condition.

“Repair Bond” means a performance bond, a letter of credit, or cash deposit posted to ensure the availability of sufficient funds to assure that right-of way excavation repair work is completed in both a timely and quality manner, per department specifications.

“Right-of-Way” means the surface and space above and below a public roadway, highway, street, bicycle lane and public sidewalk in which the City has an interest, including other dedicated rights-of-way for travel purposes.

“Service” or “Utility Service” includes municipal sewer and water services and also includes, except as provided herein, but is not limited to (1) those services provided by a public utility as

defined in Sec. 196.01(5), Wis. Stats.; (2) telecommunications, pipeline, fire and alarm communications, water, electricity, light, heat, cooling energy, or power services; (3) the services provided by a district heating or cooling system; and (4) cable service as defined and regulated under 47 U.S.C. 521 through 573. Wireless telecommunications service and cellular mobile radio telecommunications (CMRS) services as defined by Section 332(d) of the Federal Communications Act of 1996 (47 U.S.C. 332 (d)(1)) are excluded, unless these services have a presence in the right-of-way.

“Supplementary Application” means an application made to excavate or obstruct more of the right-of-way than allowed in or to extend, a permit that had already been issued.

“Telecommunications Carrier” has the meaning in Sec. 196.01, Wis. Stats.

“Telecommunications Provider” has the meaning in Sec. 196.01, Wis. Stats.

“Telecommunications Rights-of-Way User” means a person owning or controlling a facility in the public right-of-way, or seeking to own or control a facility in the public right-of-way that is used or is intended to be used for transporting telecommunication or other voice or data information. This includes Telecommunications Providers, Utilities, ATUs, and Carriers.

“Telecommunications Service” means the offering for sale or the conveyance of voice, data or other information at any frequency over any part of the electromagnetic spectrum, including the sale of service for collection, storage, forwarding, switching and delivery incidental to such communication and including the regulated sale of customer premises equipment. Telecommunications Service does not include cable television service, wireless service or broadcast service.

“Telecommunications Utility” has the meaning in Sec. 196.01, Wis. Stats.

“Unusable Facilities” means facilities in the right-of-way which have remained unused for one year and for which the registrant is unable to provide proof that it has either a plan to begin using them within the next twenty-four (24) months or a potential purchaser or user of the facilities.

Sec. 62-302. Administration

The Department of Public Works (“Department”) is responsible for the administration of the rights-of-way, and the permits and ordinances related thereto.

Sec. 62-303. Registration for Right-of-Way Occupancy

(a) Registration. Each person who occupies, uses, or seeks to occupy or use, the right-of-way or any facilities in the right-of-way, including by lease, sublease or assignment, or who has, or seeks to have, facilities located in any right-of-way shall register with the Department and pay the fee set forth in Section 62-313. Registration will consist of providing application information and paying a registration fee, which shall be established by resolution by the City Council from time to time. The registration fee shall be in an amount sufficient to recover the costs incurred

by the City for processing registrants. This fee shall be computed as average labor costs, indirect costs, and other costs associated with registration.

This section shall not apply to those persons exclusively utilizing facilities provided by another right-of-way user.

(b) Registration Prior to Work. No person may construct, install, repair, remove, relocate, or perform any other work on, or use any facilities or any part thereof in any right-of-way without first being registered with the Department.

(c) Exceptions. Nothing herein shall be construed to repeal or amend the provisions of a City ordinance requiring persons to plant or maintain the tree lawn in the area of the right-of-way between their property and the street curb, construct sidewalks, install street signs or perform other similar activities. Persons performing such activities shall not be required to obtain any permits under this Chapter.

Sec. 62-304. Registration Information

(a) Information Required. The information provided to the Department at the time of registration shall include, but not be limited to:

Each registrant's name, Diggers Hotline registration certificate number, address and e-mail address, if applicable, and telephone and facsimile numbers.

The name, address and e-mail address, if applicable, and telephone and facsimile numbers of a local representative. The local representative or designee shall be available at all times. Current information regarding how to contact the local representative in an emergency shall be provided at the time of registration.

All right-of-way users shall demonstrate to the satisfaction of the City the financial capability to cover any liability which might arise out of their presence in the right-of-way.

If the person is a corporation, a LLC or LLP, a copy of any certificate required to be filed under Wis. Stats. as recorded and certified to by the Secretary of State.

A copy of the person's certificate of authority from the Wisconsin Public Service Commission or other applicable state or federal agency, where the person is lawfully required to have such certificate from said commission or other state or federal agency.

Execution of an indemnification agreement in a form prescribed by the Department, which is consistent with, and shall not exceed the obligations provided in, Section 62-324 herein.

(b) Notice of Changes. The registrant shall keep all of the information listed above current at all times by providing to the Department information as to changes within fifteen (15) working days following the date on which the registrant has knowledge of any change.

Sec. 62-305. Excavation Permit Requirement

Sec. 62-306. Permit Required.

No person shall excavate in any street, alley or public ground without a permit therefor from the Department of Public Works.

Sec. 62-307. Bond.

Before a permit may be issued for excavating in any public street, way or alley, the person applying for such permit shall execute to the City and deposit with the City Clerk a corporate surety approved by the City in the sum set from time to time by the Building Inspector or a cash bond in the sum set from time to time by the Building Inspector, conditioned that he will perform faithfully all work with due care and skill and in accordance with the laws, rules, regulations and provisions of the construction manual applicable thereto. The bond shall state that the person will indemnify and save harmless the City and the owner of the premises against all damages, costs, expenses, outlays and claims arising out of unskillfulness or negligence on his part in connection with such excavating. Such bond shall remain in force and shall be executed for one year, except on such expiration it shall remain in force as to all penalties, claims and demands that may have accrued thereunder prior to such expiration .

Sec. 62-308. Protection of the Public.

No permit shall be issued if the method of construction or the location of the work to be performed will impair the public safety and convenience. The permit holder shall erect such barriers, warning lights and signs as will adequately inform the traveling public of the nature and location of the work being performed.

Sec. 62-309. Repair of Street Openings.

The person to whom a permit is issued under this article shall complete the work involved as soon as possible and shall immediately repair all pavements, gutters and sidewalks in as good a condition as before the opening and as may be directed by the City.

Sec. 62-310. Street Closings.

No person shall close any street or portion thereof for excavation, repair or construction of the street, gutters, sewers, water mains or for any other reason without obtaining a permit from the City. They shall notify the Police Chief, the Fire Chief and the Director of Public Works and utilities at least twenty-four (24) hours prior to the time at which the street or any portion of the street would be closed.

Sec. 62-311. Breaking of Curbs.

(a) Permit required. No person shall break or remove any curb within the City without a permit therefor from the City.

(b) Application; permit. The application for such permit shall be executed by the applicant stating the exact location where he intends to break or remove the curb and the reason for the need to do so.

Sec. 62-312. Fees.

Fees for work on City property shall be as adopted from time to time by the Public Works Committee and presented in the construction manual.

Sec. 62-313. Right-of-Way Repair.

(a) Timing. The work to be done under the excavation permit, and the repair of the right-of-way as required herein, must be completed within the dates specified in the permit, increased by as many days as work could not be done because of circumstances beyond the control of the Permittee or when work was prohibited as unseasonable or unreasonable under Section 62-318.

(b) Repair. In addition to repairing its own work, the Permittee must repair the general area of the work, and the surrounding areas, including the paving and its foundations, to the specifications of the Department. The Department shall inspect the area of the work and accept the work when it determines that proper repair has been made, per specifications of the Department. A Permittee may request to have the City repair the right-of-way.

City Repair. If the Permittee requires to have the City repair the right-of-way, the City may accept or reject the request at its sole option. If the City accepts, the Permittee shall be billed for the City's costs, and shall pay the amount thereof within thirty (30) days of billing.

Permittee Repair. If the Permittee chooses to repair the right-of-way, it shall at the time of application for an excavation permit post a repair bond in an amount determined by the Department to be sufficient to cover the cost of repairing the right-of-way to Department specifications. If, twelve (12) months after completion of the repair of the right-of-way, the Department determines that the right-of-way has been properly repaired, the surety on the repair bond shall be released.

(c) Standards. The Permittee shall perform repairs according to the specifications of the Department and/or in the conditions specified in the permit. The Department shall have the authority to prescribe the manner and extent of the repair, and may do so in written procedures of general application or on a case-by-case basis.

(d) Guarantees. The Permittee guarantees its work and shall maintain it for twelve (12) months following its completion, except for organic material which shall be maintained for twelve (12)

months. During this period it shall, upon notification from the Department, correct all repair work to the extent necessary, using the method required by the Department. Said work shall be completed within ten (10) calendar days of the receipt of the notice from the Department, not including days during which work cannot be done because of circumstances constituting force majeure or days when work is prohibited as unseasonable or unreasonable under Section 62-318.

(e) Failure to Repair. If the Permittee fails to repair the right-of-way in the manner and to the condition required by the Department, or fails to satisfactorily and timely complete all repair required by the Department, the Department at its option may do such work. In that event the Permittee shall pay to the City, within thirty (30) days of billing, the cost of repairing the right-of-way. If Permittee fails to pay as required, the City may exercise its rights under the repair bond.

Sec. 62-314. Restoration in Lieu of Repair and Degradation.

The Permittee may elect to restore the excavation and surrounding pavement in lieu of repair and a degradation fee. If restoration is elected, the Department shall specify the area to be restored, and the methods and materials to be used for the restoration. The Permittee shall then also comply with the preceding Section 62-313(a) – (e) as applied to restoration instead of repair.

Sec. 62-315. Inspection.

(a) Notice of Completion. When the work under any permit hereunder is completed, the Permittee shall notify the Department.

(b) Site Inspection. Permittee shall make the work site available to the Department and to all others as authorized by law for inspection at all reasonable times during the execution of and upon completion of the work.

(c) Authority of Department. At the time of inspection the City may order the immediate cessation of any work which poses a threat to the life, health, safety or well-being of the public. The City may issue an order to the registrant for any work that does not conform to the applicable standards, conditions or codes. The order shall state that failure to correct the violation will be cause for revocation of the permit. Within ten (10) days after issuance of the order, the registrant shall present proof to the Department that the violation has been corrected. If such proof has not been presented within the required time, the Department may revoke the permit pursuant to Section 62-319.

Sec. 62-316. Joint Applications.

(a) Joint Application. Registrants may jointly apply for permits to excavate the right-of-way at the same place and time.

(b) With City Projects. Registrants who join in a scheduled excavation performed by the City, whether or not it is a joint application by two or more registrants or a single application, are not required to pay the degradation portion of the excavation permit fee.

(c) Shared Fees. Registrants who apply for permits for the same excavation, which the Department does not perform, may share in the payment of the excavation permit fee. Registrants must agree among themselves as to the portion each will pay and indicate the same on their applications.

Sec. 62-317. Supplementary Applications.

(a) Limitations on Area. An excavation permit is valid only for the area of the right-of-way specified in the permit. No Permittee may perform any work or excavate outside the area specified in the permit, except as provided herein. Any Permittee which determines that an area greater than that specified in the permit must be excavated must, before working in that greater area (1) make application for a permit extension and pay any additional fees required thereby, and (2) be granted a new permit or permit extension.

(b) Limitation on Dates. An excavation permit is valid only for the dates specified in the permit. No Permittee may begin its work before the permit start date or, except as provided herein, continue working after the end date. If a Permittee does not finish the work by the permit end date, it must apply for a new permit for the additional time it needs, and receive the new permit or an extension of the old permit before working after the end date of the previous permit.

(c) Fees for Supplementary Applications. A Permittee shall pay administration costs for any additional permits.

A Permittee is not required to pay an additional degradation fee for the same excavation, if one has already been paid on the original permit.

Sec. 62-318. Other Obligations.

(a) Compliance with Other Laws. Obtaining a permit to excavate and/or occupy the right-of-way does not relieve Permittee of its duty to obtain all other necessary permits, licenses, and authority and to pay all fees required by any other City, County, State, or Federal rules, laws or regulations. A Permittee shall comply with all requirements of local, state and federal laws, including but not limited to Section 98-206(7)(c). A Permittee shall perform all work in conformance with all applicable codes and established rules and regulations, and is responsible for all work done in the right-of-way pursuant to its permit, regardless of who does the work.

(b) Prohibited Work. Except in an emergency, or with the approval of the Department, no right-of-way excavation may be done when seasonally prohibited or when conditions are unreasonable for such work.

Sec. 62-319. Revocations, Suspensions, Refusals to Issue or Extend Permits.

(a) Grounds. The Department may refuse to issue a permit or may revoke, suspend or refuse to extend an existing permit if it finds any of the following grounds:

The applicant or Permittee is required by Section 62-303 to be registered and has not done so;

The applicant or Permittee is seeking to perform work not included in its construction and major maintenance plan required under Section 62-313; which work was reasonably foreseeable by the applicant or Permittee at the time said plan was filed;

Issuance of a permit for the requested date would or interfere with an exhibition, celebration, festival, or other event;

Misrepresentation of any fact by the applicant or Permittee;

Failure of the applicant or Permittee to maintain required bonds and/or insurance;

Failure of the applicant or Permittee to complete work in a timely manner;

The proposed activity is contrary to the public health, safety or welfare;

The extent to which right-of-way space where the permit is sought is available;

The competing demands for the particular space in the right-of-way;

The availability of other locations in the right-of-way or in other rights-of-way for the facilities in the right-of-way;

The applicability of ordinances or other regulations of the right-of-way that affect location of facilities in the right-of-way;

The condition and age of the right-of-way, and whether and when it is scheduled for total or partial reconstruction; or

The applicant or Permittee is otherwise not in full compliance with the requirements of this chapter or state or federal law.

(b) Discretionary Issuance. Notwithstanding subsection (a), the Department may issue a permit where issuance is necessary (i) to prevent substantial economic hardship to a customer of the Permittee or applicant, or (ii) to allow such customer to materially improve its utility service, or (iii) to allow the Permittee or applicant to comply with state or federal law or city ordinance or an order of a court or administrative agency.

(c) Appeals. Any person aggrieved by a decision of the Department revoking, suspending, refusing to issue or refusing to extend a permit may file a request for review with the Board of Public Works. A request for review shall be filed within ten (10) days of the decision being appealed. Following a hearing, the Board of Public Works may affirm, reverse or modify the decision of the Department.

Sec. 62-320. Work done Without a Permit.

(a) Emergency Situations. Each registrant shall immediately notify the City by verbal notice on an emergency phone number provided by the City of any event regarding its facilities that it considers to be an emergency. The registrant may proceed to take whatever actions are necessary to respond to the emergency. Within two (2) business days after the occurrence of the emergency the registrant shall apply for the necessary permits, pay the fees associated therewith and otherwise fully comply with the requirements of this Chapter.

If the City becomes aware of an emergency regarding a registrant's facilities, the Department may attempt to contact the local representative of each registrant affected, or potentially affected, by the emergency. The City may take whatever action it deems necessary to protect the public safety as a result of the emergency, the cost of which shall be borne by the registrant whose facilities occasioned the emergency.

(b) Non-Emergency Situations. Except in an emergency, any person who, without first having obtained the necessary permit, excavates a right-of-way must subsequently obtain a permit, and shall in addition to any penalties prescribed by Ordinance, pay double the normal fee for said permit, pay double all the other fees required by this Chapter or other Chapters of the City Code, deposit with the Department the fees necessary to correct any damage to the right-of-way and comply with all of the requirements of this Chapter.

Sec. 62-321. Supplementary Notification.

If the excavation of the right-of-way begins later or ends sooner than the date given on the permit, Permittee shall notify the Department of the accurate information as soon as this information is known.

Sec. 62-322. Location of Facilities.

(a) Undergrounding. Under conformity with local, state, and federal law, unless existing aboveground facilities is used, the installation of new facilities and replacement of old facilities shall be done underground or contained within buildings or other structures in conformity with applicable codes.

(b) Corridors. The Department may assign specific corridors within the right-of-way, consistent with Wisconsin Public Service Commission standards. All excavation or other permits issued by the Department involving the installation or replacement of facilities shall designate the proper corridor for the facilities at issue consistent with the Wisconsin Public Service Commission's corridor selection standards.

(c) Limitation of Space. The Department may prohibit or limit the placement of new or additional facilities within the right-of-way if there is insufficient space to accommodate all of the requests of Persons to occupy and use the right-of-way. In making such decisions, the Department shall strive to the extent possible to accommodate all existing and potential users of the right-of-way, but may prohibit or limit the placement of new or additional facilities when

required to protect the public, health, safety or welfare.

(d) Any structures resembling communication towers shall be located and comply with the standards set forth in Section 98-206(7) of the City of Lake Geneva Zoning Ordinances as amended from time to time.

(e) Relocation of Facilities. Except as prohibited by State or Federal law, a Registrant must promptly and at its own expense, with due regard for seasonal working conditions, permanently remove and relocate its facilities in the right-of-way whenever the Department requests such removal and relocation, and shall restore the right-of-way to the same condition it was in prior to said removal or relocation. The Department may make such request to prevent interference by the Company's facilities with (i) a present or future City use of the right-of-way, (ii) a public improvement undertaken by the City, (iii) an economic development project in which the city has an interest or investment, (iv) when the public health, safety and welfare require it, or (v) when necessary to prevent interference with the safety and convenience of ordinary travel over the right-of-way.

Notwithstanding the foregoing, a person shall not be required to remove or relocate its facilities from any right-of-way which has been vacated in favor of a non-governmental entity unless and until the reasonable costs thereof are first paid to the person therefor.

Sec. 62-323. Interference with Other Facilities during Municipal Construction.

When the City performs work in the right-of-way and finds it necessary to maintain, support, shore, or move a registrant's facilities, the City shall notify the local representative. The registrant shall meet with the City's representative within twenty-four (24) hours and coordinate the protection, maintenance, supporting, and/or shoring of the registrant's facilities. The registrant shall accomplish the needed work within seventy-two (72) hours, unless the City agrees to a longer period.

In the event that the registrant does not proceed to maintain, support, shore, or move its facilities, the City may arrange to do the work and bill the registrant, said bill to be paid within thirty (30) days.

Sec. 62-324. Indemnification.

(a) Indemnification. Permittee expressly acknowledges and agrees, by acceptance of the permit, to indemnify, defend, and hold harmless the City, its officers, boards, committees, commissions, elected officials, employees and agents, from and against all loss or expense (including liability costs and attorney's fees) by reason of any claim or suit, or of liability imposed by law upon the City or its agents or employees for damages because of bodily injury, including death at any time resulting therefrom, sustained by any person or persons or on account of damages to property, including loss of use thereof, arising from, in connection with, caused by or resulting from the Permittee's acts or omissions in the exercise of its rights under this permit, whether caused by or contributed to by the city or its agents or employees.

Sec. 62-325. Abandoned Facilities.

(a) Discontinued Operations. A registrant who has determined to discontinue its operations in the City must either:

Provide information satisfactory to the Department that the registrant’s obligations for its facilities under this Chapter have been lawfully assumed by another registrant; or

Submit to the Department a proposal and instruments for dedication of its facilities to the City. If a registrant proceeds under this clause, the City may, at its option:

accept the dedication for all or a portion of the facilities;

or

require the registrant, at its own expense, to remove the facilities in the right-of-way at ground or above ground level;

or

require the registrant to post a bond or provide payment sufficient to reimburse the City for reasonably anticipated costs to be incurred in removing the facilities.

However, any registrant who has unusable and abandoned facilities in any right-of-way shall remove it from that right-of-way within two (2) years, unless the Department waives this requirement.

(b) Abandoned Facilities. Facilities of a registrant who fails to comply with Section 62-325(a), and which, for two (2) years, remains unused shall be deemed to be abandoned. Abandoned facilities are deemed to be a nuisance. In addition to any remedies or rights it has at law or in equity, the city may, at its option (i) abate the nuisance, (ii) take possession of the facilities, or (iii) require removal of the facilities by the registrant, or the registrant’s successor in interest.

(c) Public Utilities. This section shall not apply to a public utility as defined by Sec. 196.01(5), Wis. Stats.

Sec. 62-326. Reservation of Regulatory and Police Powers.

The City, by the granting of a permit to excavate, obstruct and/or occupy the right-of-way, or by registering a person under this Chapter does not surrender or to any extent lose, waive, impair, or lessen the lawful powers and rights, which it has now or maybe hereafter granted to the City under the Constitution and statutes of the State of Wisconsin to regulate the use of the right-of-way by the Permittee; and the Permittee by its acceptance of a permit to excavate, obstruct and/or occupy the right-of-way or of registration under this Chapter agrees that all lawful powers and rights, regulatory power, or police power, or otherwise as are or the same may be from time

to time vested in or reserved to the City, shall be in full force and effect and subject to the exercise thereof by the City at any time. A Permittee or registrant is deemed to acknowledge that its rights are subject to the regulatory and policy powers of the City to adopt and enforce general ordinances necessary to the safety and welfare of the public and is deemed to agree to comply with all applicable general law, and ordinances enacted by the City pursuant to such powers.

Sec. 62-327. Severability.

In any section, subsection, sentence, clause, phrase, or portion of this Chapter is for any reason held invalid or unconstitutional by any court or administrative agency of competent jurisdiction, such portion shall be deemed a spate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

2. This ordinance shall take effect upon passage and publication, as provided by law.

Adopted, passed, and approved by the Common Council of the City of Lake Geneva, Walworth County, Wisconsin, this _____ day of _____, 2016.

ALAN KUPSIK, Mayor

Attest:

SABRINA WASWO, City Clerk

First Reading: 7/11/2016
Second Reading: _____
Adoption: _____
Published: _____

ORDINANCE 16-08

AN ORDINANCE AMENDING CHAPTER 54, PARKS AND RECREATION, ARTICLE II, RULES OF CONDUCT AND BEHAVIOR, SECTION 54-34, ENUMERATION, SUBSECTION (5) FIRES.

The Common Council of the City of Lake Geneva, Wisconsin, does hereby ordain as follows:

1. That Section 54-34(5) Fires, Article II, Rules of Conduct and Behavior, Chapter 54, Parks and Recreation, of the Lake Geneva Municipal Code is hereby amended to read as follows:

Sec. 54-34.Enumeration.

(5) Fires. Fires shall be regulated as follows:

a. Except as provided in Subsection (5)b of this section, no person shall construct or otherwise cause a fire for any purpose within a public park without first obtaining a permit, in writing, issued by the Fire Chief. Such permit shall set forth the material to be burned, the time and date of the proposed burning and the location and site upon which the burning will take place.

b. Fires for cooking are **only** permitted in picnic areas **in Seminary Park and Donian Park**, ~~but only~~ in **the** grills provided or in a suitable device that contains the fire up off the ground. No fires are permitted on the ground.

c. No person shall leave any fire unattended or throw away any matches, cigarettes, cigars or pipe ashes at any time without first extinguishing them.

2. That this ordinance shall take effect upon passage and publication, as provided by law.

Adopted, passed, and approved by the Common Council of the City of Lake Geneva, Walworth County, Wisconsin, this ___ day of July, 2016.

ALAN KUPSIK, Mayor

Attest:

SABRINA WASWO, City Clerk

First Reading: 07/11/2016
Second Reading:
Adopted:
Published:

ORDINANCE 16-09

AN ORDINANCE AMENDING CHAPTER 74, TRAFFIC AND VEHICLES, ARTICLE IV. BICYCLES, SKATEBOARDS, ROLLER SKATES, SECTION 74-157, RIDING IN CERTAIN AREAS PROHIBITED.

The Common Council of the City of Lake Geneva, Wisconsin, does hereby ordain as follows:

1. That Section 74-157, Riding in certain areas prohibited, Article IV. BICYCLES, SKATEBOARDS, ROLLER SKATES of Chapter 74, Traffic and Vehicles, of the Lake Geneva Municipal Code is hereby amended to read as follows:

Sec. 74-157. Riding in certain areas prohibited.

No person shall ride a bicycle, skateboard, roller skates or any similar device upon a sidewalk within the business district; Broad Street, from Geneva Street to Wrigley Drive; Main Street, from Cook Street to Mill Street; Center Street, from Geneva Street to Wrigley Drive; Wrigley Drive, from Main Street to Baker Street; the complete area surrounding the Riviera Ballroom, being the sidewalks, lawns and piers; ~~or~~ the tennis courts located at Badger High School, East View School and Maple Park; **or the Brunk Pavillion and the appurtenances thereto.**

2. That this ordinance shall take effect upon passage and publication, as provided by law.

Adopted, passed, and approved by the Common Council of the City of Lake Geneva, Walworth County, Wisconsin, this __ day of July, 2016.

ALAN KUPSIK, Mayor

Attest:

SABRINA WASWO, City Clerk

First Reading: 07/11/16

Second Reading:

Adopted:

Published:

ORDINANCE 16-10

AN ORDINANCE AMENDING CHAPTER 74, TRAFFIC AND VEHICLES, ARTICLE VI, TRAFFIC CODE, SECTION 74-210, PARKING REGULATIONS, SUBSECTION (a)1 NO PARKING, STANDING OR STOPPING ZONES

The Common Council of the City of Lake Geneva, Wisconsin, does hereby ordain as follows:

1. That Section 74-210(a)(1), No parking, standing or standing zones of Article VI, Traffic Code of Chapter 74, TRAFFIC AND VEHICLES, of the Lake Geneva Municipal Code is hereby amended to read as follows:

Sec. 74-210 Parking regulations.

(a) No parking, standing or stopping zones.

(1) No vehicle shall be parked, stopped or standing, except to comply with the directions of a traffic officer in any of the following:

Alley, between Marshall Street and Ann Street, running from Center Street to Williams Street, behind Fire Department

Baker Street, south side, easterly from the east curblineline of Wrigley Drive to the west curblineline of South Lake Shore Drive from the hours of 10:00 p.m. to 6:00 a.m.

Broad Street, west side, from Dodge Street 50 feet north

Broad Street, west side, from north curb of alley between Main Street and Geneva Street to a point 74 feet north

Broad Street, west side, 65 feet south of North Street

Campbell Street, south side, from South Lake Shore Drive to Wells Street

Campbell Street, south side, from Wrigley Drive to South Lake Shore Drive

Center Street, east side, from the north curblineline of Wisconsin Street to the south curblineline of Sheridan Street

Clover Street, east side, from Park Row to LaSalle Street

Cook Street, west side, from the north curblineline of Wisconsin Street to the south curblineline of North Street

Curtis Street, east side, from a point 807 feet south of the curb of Main Street to a point 950 feet south of the south curb of Main Street

Dodge Street, north side, from Broad Street to Forrest Street

Dodge Street, north side, from Sage Street to Center Street

Dodge Street, south side, from the intersection of Elmwood Avenue and Dodge Street to a point 450 feet east

Edwards Boulevard, in its entirety

Elm Street, west side, from South Street to South Lake Shore Drive

Elmwood Avenue, both sides, from the north line of the intersection with Main Street, 160 feet north

Elmwood Avenue, east side, from Dodge Street, 60 feet south

Elmwood Avenue, west side, from Linda Lane to Dodge Street

Fremont Street, east side

Interchange North, both sides, north of Center Street to the City limits

Madison Street, east side, from Dodge Street to the alley
Main Street, north side, from Mill Street to Center Street
Maxwell Street, west side, from Geneva Street to Dodge Street

Mill Street, both sides, from the south curblane of Geneva Street to the north curblane of Main Street

North Street, both sides, from the west curblane of Center Street to the east curblane of Cook Street except for the south side of the 700 block of North Street

Pleasant Street, south side

Rogers Court, north side, from Center Street to William Street

Sage Street, east side, from the easterly extension of the south curblane of Dodge Street to the north curblane of Mill Street

Sage Street, east side, from the south curblane of Water Street to a point 155 feet north to the easterly extension of the north curblane of Dodge Street

Sage Street, east side, north of the fire hydrant at Sage Street and Grove Street, a distance of 121 feet

Sage Street, west side, from the south curblane of Highway 120 to the north curblane of Grove Street, a distance of 389 feet

Sheridan Road, both sides, from Minahan Road east to City limits

South Lake Shore Drive, east side, from the south curblane of Baker Street to the north curblane of Cass Street

South Lake Shore Drive, east side, from the south curblane of Main Street 154 feet south

Tolman Street, west side, from George Street to Wheeler Street

Townline Road, north side of the road, in the indented area that is painted yellow and posted no parking at Veterans Park

Townline Road, south side of the road eastbound from Veterans Parkway, to area across from the service driveway to Veterans Park

Walker Street, north side, from Center Street to William Street

Warren Street, east side, from Geneva Street to Main Street and west side of Warren Street in front of property known as 322 Warren Street

Water Street, south side, from Center Street to Sage Street

Williams Street, east side, from the north curblane of Henry Street to the south curblane of Gardner Avenue

Wisconsin Avenue, north side, from Center Street to Elmwood Avenue, except 130 feet east of the east curblane of Broad Street

Wisconsin Street, south side, from the east curblane of Broad Street to 75 feet east Wisconsin Street at 1250 Wisconsin Street the width of that certain sidewalk leading from the building located thereon and perpendicular to Wisconsin Street

Wisconsin Street at 1270 Wisconsin Street the width of that certain sidewalk leading from the building located thereon and perpendicular to Wisconsin Street

Wrigley Drive, southwesterly side, from the southernmost point of the bridge existing thereon southeasterly to a point 406 feet of the southwestern most point of intersection of Wrigley Drive and Center Street

This subsection shall not apply to physicians on emergency calls or operators of authorized emergency vehicles during an emergency, nor to spaces within such areas which are authorized loading zones when used for loading or unloading.

3. That this ordinance shall take effect upon passage and publication, as provided by law.

Adopted, passed, and approved by the Common Council of the City of Lake Geneva,
Walworth County, Wisconsin, this ___ day of July, 2016.

ALAN KUPSIK, Mayor

Attest:

SABRINA WASWO, City Clerk

First Reading: 07/11/16

Second Reading:

Adopted:

Published:

City of Lake Geneva and Chicago Title Escrow Agreement for TID 4 Funds

Contractor's/Vendor's/Grantee's Application For Payment No.

2

Application Period:

Application Date:

6/20/2016

To (Owner):

City of Lake Geneva

From (Contractor/Vendor/Grantee):

Dan Larson Landscape

Via (City Official/Engineer)

Director of Public Works & Utilities

Project:

6) Tree Planting

Contract/Quote:

2016 Contract

Application for Payment - Change Order Summary

Number	Additions Due From City	Deductions (Unused)
Total		

1. Current Contract/Quote/Grant Amount	92,005.00
2. Less Previous Non Escrow Payments	47,390.00
3. Balance of Escrow	44,615.00
4. Less Previous Escrow Payments	18,867.00
5. Plus/Less Change Orders	-
6. Balance Available	25,748.00
7. Amount Due this Application	6,129.00

CERTIFICATION The undersigned Contractor/Vendor/Grantee certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract/Quote/Grant have been applied on account to discharge Contractor's/Vendor's/Grantee's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract/Quote/Grant Documents and is not defective.

Approved by: _____
City Official/Engineer Date

Approved by: _____
Owner Date

Approved by: _____
Bank (if applicable) Date

Approved by: _____
Escrow Agent Date

By:	Date:

City of Lake Geneva and Chicago Title Escrow Agreement for TID 4 Funds

Contractor's/Vendor's/Grantee's Application For Payment No.

2

Application Period:

Application Date:

6/20/2016

To (Owner):

City of Lake Geneva

From (Contractor/Vendor/Grantee):

Down to Earth Contractors

Via (City Official/Engineer)

Director of Public Works & Utilities

Project:

10) Main Street Widening

Contract/Quote:

Fire Hydrant Relocation

Application for Payment - Change Order Summary

Number	Additions Due From City	Deductions (Unused)
Total		

1. Current Contract/Quote/Grant Amount	7,500.00
2. Less Previous Non Escrow Payments	
3. Balance of Escrow	<u>7,500.00</u>
4. Less Previous Escrow Payments	-
5. Plus/Less Change Orders	-
6. Balance Available	<u>7,500.00</u>
7. Amount Due this Application	<u>4,551.00</u>

CERTIFICATION The undersigned Contractor/Vendor/Grantee certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract/Quote/Grant have been applied on account to discharge Contractor's/Vendor's/Grantee's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract/Quote/Grant Documents and is not defective.

Approved by: _____
 City Official/Engineer Date

Approved by: _____
 Owner Date

Approved by: _____
 Bank (if applicable) Date

Approved by: _____
 Escrow Agent Date

By:	Date:

City of Lake Geneva and Chicago Title Escrow Agreement for TID 4 Funds

Contractor's/Vendor's/Grantee's Application For Payment No.

1

Application Period:

Application Date:

6/24/2016

To (Owner):

City of Lake Geneva

From (Contractor/Vendor/Grantee):

Systems Design

Via (City Official/Engineer)

Director of Public Works & Utilities

Project:

8) Riviera Grounds

Contract/Quote:

Irrigation

Application for Payment - Change Order Summary

Number	Additions Due From City	Deductions (Unused)
Total		

1. Current Contract/Quote/Grant Amount	10,000.00
2. Less Previous Non Escrow Payments	-
3. Balance of Escrow	10,000.00
4. Less Previous Escrow Payments	-
5. Plus/Less Change Orders	-
6. Balance Available	10,000.00
7. Amount Due this Application	1,708.47

CERTIFICATION The undersigned Contractor/Vendor/Grantee certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract/Quote/Grant have been applied on account to discharge Contractor's/Vendor's/Grantee's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract/Quote/Grant Documents and is not defective.

Approved by: _____
City Official/Engineer Date

Approved by: _____
Owner Date

Approved by: _____
Bank (if applicable) Date

By:	Date:

Approved by: _____
Escrow Agent Date

CITY OF LAKE GENEVA

626 Geneva Street
Lake Geneva, WI 53147
(262) 248-3673
www.cityoflakegeneva.com



Memorandum

Date: July 8, 2016
To: Finance, License & Regulation Committee
From: Blaine Oborn, City Administrator
Subject: Discussion/Recommendation on Compensation Policy

I am providing an overview of the Classification and Compensation Study process given that there are new Aldermen on the City Council.

Currently the City does annual across the board pay increases for nonunion employees with occasional individual adjustments.

The City contracted with Springsted Inc. to complete a compensation study to see if wages are competitive and to implement grade ranges (instead of previously set salaries) and a merit increase process. The City implemented the grade ranges and adjusted the salaries for competitiveness on January 1, 2016 after over two years of effort.

The City Council reviewed the Springsted Classification and Compensation Study on May 11, 2016. The issue was whether to adjust the Compensation down by 4% for the value of no employee participation in the Health Insurance Premium.

On July 13, 2016 the City Council approved going with the wage scale adjusted down by 4% recognizing City employees do not contribute to the Health Benefit premium and adding a 2% increase for cost of living adjustment since the current wage scale was two years old. Without the adjustment 13 employees were above the maximum and with the adjusted the number was reduced to 6.

On December 14, 2015 the City Council approved the Personnel recommended classifications and pay increases and on December 30, 2015 the City Council approved the final Full-time Employees Pay Resolution for 2016. On February 8, 2016 the City Council approved the Part-time Employees Pay Resolution.

The second phase is to implement the Compensation Policy that will allow for merit increases. A Compensation Policy was approved at the March 24, 2016 Personnel Meeting on a 2-1 vote and subsequently rejected by the City Council and referred the matter back to the Personnel Committee.

The issue appears to be if and who receives prorated merit increases up to the midpoint of the range.

Three options were considered at the June 30, 2016 Personnel Committee Meeting:

Option 1 – Merit Increases at 100% for Satisfactory below Mid and Weighted for above Mid
(Option approved by Personnel but rejected by City Council)

1. Below Mid Range Performance Based Adjustment. 100% of Performance Rate increase if performance is satisfactory and above.
2. Above Mid Range Performance Based Adjustment.
 - a. 100% of Performance Rate increase if performance is Excellent
 - b. 70% of Performance Rate increase if performance is Very Good
 - c. 40% of Performance Rate increase if performance is Satisfactory
3. Performance Bonus for employees at Maximum Salary with same prorating as employees above midpoint.

Option 2 – Merit Increases up to 100% below Mid and up to 50% above Mid:

1. Below Mid Range Performance Based Adjustment.
 - a. 100% of Performance Rate increase if performance is Excellent
 - b. 70% of Performance Rate increase if performance is Very Good
 - c. 40% of Performance Rate increase if performance is Satisfactory
2. Above Mid Range Performance Based Adjustment.
 - a. 50% of Performance Rate increase if performance is Excellent
 - b. 35% of Performance Rate increase if performance is Very Good
 - c. 20% of Performance Rate increase if performance is Satisfactory
3. Performance Bonus for employees at Maximum Salary with same prorating as employees above midpoint.

Option 3 - Merit Increases up to 100%.

1. Performance Based Adjustment.
 - a. 100% of Performance Rate increase if performance is Excellent
 - b. 70% of Performance Rate increase if performance is Very Good
 - c. 40% of Performance Rate increase if performance is Satisfactory
2. Performance Bonus for employees at Maximum Salary with same prorating as employees above.

The Compensation policy needs to be approved before the start of the 2017 Budget process so the policy can be implemented as part of the budget. On January 1, 2016 two employees were above their pay range, 27 were greater than the midpoint, and 13 were below the midpoint.

The attached Draft Compensation Policy reflects option 2 that was recommended by the Personnel Committee at the June 30, 2016 meeting on a 4-1 vote. The Personnel Committee also approved the following additions to the Compensation Policy:

- 1) Allow the City Administrator to approve hiring without Personnel Committee approval from the minimum to midpoint pay range. Starting salary will be substantiated based on skills and experience.
- 2) Allow the City Administrator to approve progress promotions (already approved progressions such as Laborer to Equipment Operator, and Equipment Operator to Heavy Equipment Operation) without Personnel Committee approval from the minimum to midpoint in the new pay scale range. New salary will be substantiated based on skills and experience.



CITY OF LAKE GENEVA PERSONNEL POLICY

COMPENSATION POLICY

Adopted by Common Council	
Amended by Common Council	

I. PURPOSE

The City recognizes that employees play a significant role in the provision of services in the community. The City strives to recruit and retain high quality employees to provide public services. It is the policy of the City to provide fair and competitive pay and benefits to its employees. Compensation, inclusive of all pay and benefits, shall be established and adjusted periodically to ensure the city’s ability to recruit, motivate and retain quality employees. The City’s pay plan shall be based on the principles of job content and responsibility, with compensation based on merit and local market conditions.

II. DEPARTMENT RESPONSIBLE

The City Administrator will ensure that this policy is enforced.

III. COMMITTEE OVERSIGHT

The Personnel Committee and Common Council will oversee this policy.

IV. OBJECTIVES

- Provide fair and equitable rates of pay to employees with respect to comparable municipal employers.
- Maintain an equitable compensation relationship among the various positions within the City.
- Provide a rational, consistent, and objective method to establish and maintain a wage/salary structure that includes a market rate, with a minimum and maximum wage rate, for each position.

- Ensures pay rates and employee progression through the pay range are based on individual performance that meets or exceeds expectations and reflects changing economic conditions.
- Establishes and maintains a market position which is fiscally responsible with public resources.
- Establishes pay rates that allow the City to successfully compete for, recruit and retain qualified employees

V. POSITION CLASSIFICATION PLAN

The City of Lake Geneva utilizes an objective classification system to rate job positions. The basis of the system is a written job description and job evaluation points for each position. The City Administrator is responsible for the administration and maintenance of the Classification Plan with job classification changes approved by the Personnel Committee and City Council

The job description includes essential duties; education; experience; training; licensure; certification(s); level of knowledge; and skills and abilities required to perform essential duties of the position.

Job evaluation points are assigned to each position. Job descriptions are the basis for the assignment of job evaluation points. The job evaluation point totals are used to assign a position to a pay range.

VI. PAY RATE ADJUSTMENTS

The City Administrator shall be responsible for implementing all salary adjustments. Employees shall be advised of all salary changes. Salary adjustments may occur as result of the following:

- Cost-of-Living ~~Adjustment~~Increase to Pay Scale: The Common Council may grant a cost-of-living adjustment each fiscal year based on the recommendation of the City Administrator and budgetary constraints. Cost of living increases shall be applied uniformly to each pay range in the Pay Scale.

- Performance-Based Increase: Performance-based increases may be awarded in conjunction with the City’s Performance Evaluation Program. The Performance Evaluation Program shall include the following performance levels:

- Excellent (E)
- Very Good (VG)
- Satisfactory (S)
- Needs Improvement (NI)

Employees who receive a performance rating below “satisfactory” shall be placed on a performance improvement plan and shall be ineligible for a performance-based wage increase.

VII. PERFORMANCE EVALUATIONS

Employee performance evaluations shall be completed annually, in November, for implementation in January of the subsequent year. Performance increases are based on individual employee’s performance evaluation rating. The maximum amount of a performance adjustment shall be established annually by the Common Council.

VIII. PERFORMANCE-BASED INCREASE

Employees whose base pay is less than the maximum rate established for their respective position range will be eligible for an annual step advancement and performance adjustment in accordance with the following:

Performance Step-Advancement for Employees Below Mid Range: Annually and until the employee reaches the mid-point rate of the pay range, covered employees shall be eligible to advance to a higher pay rate step in the Wage and Salary Schedule. ~~Upon receipt of a satisfactory, or higher, evaluation score, covered employees shall receive a step advancement at the rate of the performance adjustment maximum. Advancement shall be granted as a percentage of the maximum allowed Performance Based Increase in accordance with the following schedule:~~

<u>Performance Review Rating</u>	<u>Performance Rate Adjustment</u>
<u>Excellent</u>	<u>100% of maximum allowed</u>
<u>Very Good</u>	<u>70% of maximum allowed</u>
<u>Satisfactory</u>	<u>40% of maximum allowed</u>

Performance Adjustment: Upon attaining the mid-point rate of the pay range, covered employees become eligible for a performance increase annually thereafter. Advancement

beyond the mid-point of the salary range shall be granted as a percentage of the maximum allowed [Performance Based Increase](#) in accordance with the following schedule:

<u>Performance Review Rating</u>	<u>Performance Rate Adjustment</u>
Excellent	100 50% of maximum allowed
Very Good	70 35% of maximum allowed
Satisfactory	40 20% of maximum allowed

An employee shall not be paid at a rate exceeding the maximum step in the pay range. Employees whose base pay has reached the maximum rate for their respective position range shall be eligible to receive a [Performance Bonus](#). The criteria for a performance bonus shall be the same as established for performance adjustment, above. A performance bonus shall be recognized to be a one-time payment that does not increase the employee's base pay rate.

IX. NEW EMPLOYEES

The annual step advancement or performance adjustment for employees with less than one year of service shall be postponed to the anniversary date of employment and unless otherwise agreed upon by the Personnel Committee. [The City Administrator may approve hiring from the minimum to midpoint pay range. Starting salary will be substantiated based on skills and experience. Hiring above midpoint shall require Personnel Committee approval.](#)

X. SPECIAL ADJUSTMENTS

In the event that an employee's experience; and/or skills and abilities; and/or performance substantially exceed expectations for an employment position(s), the Personnel Committee may recommend special adjustments in addition to the cost-of-living and performance-based increases. [The City Administrator may approve progress promotions \(already approved progressions such as Laborer to Equipment Operator, and Equipment Operator to Heavy Equipment Operation\) from the minimum to mid point in the new pay scale range. New salary will be substantiated based on skills and experience. Promotions above midpoint shall require Personnel Committee approval.](#)

XI. ELECTED POSITIONS OF CITY ATTORNEY AND MUNICIPAL JUDGE

DRAFT

6/30/2016

The elected positions of City Attorney and Municipal Judge are exempt from the annual evaluation process and shall receive the annual cost of living increase.

**PERSONNEL COMMITTEE MINUTES
THURSDAY, JUNE 30, 2016 – 4:00 P.M.
CITY HALL, CONFERENCE ROOM 2A**

Meeting was called to order by Alderman Hedlund at 4:04 p.m.

Roll Call. Present: Aldermen Hedlund, Howell, Chappell, Flower and Horne. Also Present: Mayor Kupsik, City Administrator Oborn, City Clerk Waswo, Police Chief Rasmussen and Parking Manager Mullally.

Comments from the public limited to 5 minutes. None.

Howell/Horne motion to approve the Special Personnel Committee minutes for May 26, 2016, as prepared and distributed. Motion carried unanimously.

Discussion/Recommendation of Police Department Civilian Employee Handbook

Mr. Oborn gave a brief explanation of all the sections in the Police Department Civilian Employee Handbook.

Chappell/Flower motion to approve the Police Department Civilian Employee Handbook as amended and take to PFC and Council. Motion carried unanimously.

Discussion/Recommendation on revised 2016 Part-time Staff Pay Resolution

Mr. Oborn wanted to update the resolution for part-time employees. He added in the pay grade and wage scale. He stated ultimately what will happen is the minimum or maximum and the pay grade in the future for each classification. We will get out of the practice of having the previous salary listed.

Horne/Howell motion to approve as presented. Horne/Howell motion to amend to include minimum to midpoint being negotiable by City Administrator with review by City Attorney. Motion carried unanimously.

Discussion/Recommendation on revised Organizational Chart

City Administrator Oborn explained the only change was adding the part-time/Reserve Officers to the chart. He noted it won't be brought to Council as it was just for clarification, but wanted to make everyone aware of the change. No action was needed.

Discussion/Recommendation on Comptroller Job Description

Mr. Oborn noted the advertisement is titled Comptroller (Finance Officer) so people would know what the job is. The key areas are a Bachelor's Degree in Accounting or Finance or related field. CPA or GFOA certification is preferred but not required. Prior supervisory experience is preferred but not required. The current Comptroller will be leaving in late fall. Mr. Oborn will ask her to submit a resignation before the position is filled so we don't end up with two employees. She would like to work part-time after that. Alderman Chappell asked if we are head hunting. Mr. Oborn stated we are going to put it out there first and see who we can get before we spend money on a head hunter.

Howell/Horne motion to approve as presented. Motion carried unanimously.

Discussion/Recommendation on City Administrator ICMA Conference

Chappell/Howell motion to approve. Motion carried unanimously. Mayor Kupsik asked if there is a cost involved. Mr. Oborn stated there is and it is budgeted. It will be held in Kansas City. It is about \$150 for 4 nights and the airfare was \$49.

Discussion/Recommendation of Compensation Policy

Mr. Oborn noted on May 11th Springstead presented the study. The first time they did the study they did not look at our benefits and our benefits are better than other municipalities. They came back with 2 wage plans. One was 4% lower for comp benefits, so the City needed to decide whether the employees were going to pay into the health benefit. The Council implemented the lower amount in January. Mr. Oborn stated a lot of adjustments had been done as there were people who were below the minimum. We are trying to do the policy where we maintain competitive pay structure with a performance based component. On July 13th a pay grade was adopted that was 4% below the wage scale, recognizing that employees don't pay for health benefits. Alderman Flower asked if before this was implemented employees were all just

receiving across the board increases. Alderman Hedlund stated that was correct. Mayor Kupsik asked if employee contribution into the health plan was part of this compensation study. Mr. Oborn stated it is. The City implemented 4% lower than what they recommended because they took into consideration the value of not having to pay the employee portion of the health benefits. He noted employees do pay if they fail the wellness portion of the plan. All employees are assigned to ranges and future pay increases would be based upon merit. He explained the cost of living increase is really an adjustment to the pay scale. If we don't adjust our pay scale, all of the employees will end up at the max. The scale should be periodically raised, but that doesn't necessarily transfer into a wage increase to the employee. The employee only gets the wage increase based off of the performance formula that is decided upon. Mr. Oborn presented a number of options to the committee and recommended bringing in a consultant to walk this through in great detail. Ms. Flower asked what happens when someone is at the max. Mr. Horne answered they would be given a performance bonus. Mr. Oborn said they couldn't be moved up to another range without approval. Mr. Horne stated he feels people above the mid range are being penalized. There was discussion as to what was the preferred option. Ms. Flower wondered if it would make sense to apply it differently to people at the top of the pay scale. Mayor Kupsik stated the whole point of this is to get everyone on a competitive scale.

Howell/Horne motion to adopt option #2 and to include the 2 options giving the City Administrator authority to hire and promote. Motion carried 4 to 1 with Alderman Flower voting "no."

Closed Session

Motion to go into Closed Session pursuant to Wis. Stat. 19.85(1)(c) for purposes of considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility concerning Employee Performance Evaluation for:

- 1) Assistant Director of Public Works**
- 2) Building & Zoning Administrator**
- 3) Parking Manager**

Howell/Horne motion to go into closed session including the Mayor and City Administrator.

Roll Call: Hedlund, Howell, Flower, Chappell, Horne voted "yes." Unanimously carried to go into closed session at 5:47 pm.

Open Session

Howell/Horne Motion to return to open session pursuant to Wisconsin Statutes 19.85(1) and take action on any items discussed in closed session.

Roll Call: Howell, Horne, Chappell, Flower, Hedlund voted "yes." Unanimously carried.

Committee returned to open session at 5:59 pm.

No action taken on closed session items.

Adjourn

Howell/Horne motion to adjourn at 6:00 pm. Unanimously carried.

/s/ Stephanie Gunderson, Assistant City Clerk

THESE MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE PERSONNEL COMMITTEE

CITY OF LAKE GENEVA

626 Geneva Street
Lake Geneva, WI 53147
(262) 248-3673
www.cityoflakegeneva.com



Memorandum

Date: July 8, 2016
To: Finance, License & Regulation Committee
From: Blaine Oborn, City Administrator
Subject: Discussion/Recommendation of Police Department Civilian Employee Handbook

Attached is the revised draft Lake Geneva Police Department Civilian Employee Handbook approved by the Police & Fire Commission on July 7, 2016 and recommended for City Council approval by the Personnel Committee on June 30, 2016.

The Police Department Civilian Employees were included in the Police Officers Labor Agreement prior to Act 10. Since the Police & Fire Commission has optional powers, the Commission has the authority to supervise and adopt policies of the Police Department. The budget and wages/benefits authority is retained by the City Council. Since the handbook covers both Police & Fire Commission and City Council authority, the handbook is being approved by both bodies.

The following items highlighted in Gray are being deleted with the City of Lake Geneva Employee Handbook being used:

- 200. Employment Classification
- 208. Personnel Data Changes
- 210. Reference & Background Checks
- 302. Disability Accommodation
- 304. Immigration Law Compliance
- 306. Confidentiality
- 500. Employee Benefits
- 610. Employee Assistance Program
- 612. FLSA Safe Harbor Policy for Exempt Employees
- 700. Family Medical Leave (FMLA)
- 702. Military Leave
- 704. Bereavement Leave

The changes are an effort to recognize the uniqueness of these employees and strive for parity between the sworn officers and other City employees. The major changes are in sick time. All City employees previously earned 18 days of sick leave per year. The City employees were converted to Paid Time Off when the City Employee Handbook was approved. The PD Civilian employees went to 9 and now it is recommended that they go to the standard of 12. The Personal Day is deleted in exchange for the increase. Also, one of the two sick banks is deleted as part of the exchange. Both sick banks were deleted and cashed out when the City adopted its handbook. The elimination of one of the sick banks will result in a cash out of approximately \$3,000. The recommendation is to keep the second sick leave bank that only has a maximum liability by employee of \$1,000. The remaining sick leave bank is an incentive to bank sick leave.

**City of Lake Geneva Police Department
Civilian Employee Handbook**



Adopted _____

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INTRODUCTION

100. Introductory Statement

This handbook sets forth employment policy guidelines, rules of conduct and guidance regarding general expectations of professional behavior which employees of the City of Lake Geneva Police Department are expected to follow. This document is designed to inform employees about what the employer may generally expect from its employees, so as to guide employees in their professional duties and as public servants. None of the statements or policies outlined in this handbook are meant to create any contract of employment, nor do they imply that the employer is guaranteeing employment for any personnel or changing the at-will employment relationship in any manner. This document is not nor is it intended to be construed as an employment contract or to guarantee any rights to employees.

Final interpretation and implementation of any of the policies or rules contained in this handbook are vested solely with the City of Lake Geneva Police and Fire Commission through the Chief of Police. The Police and Fire Commission reserves the right to revise, supplement, or rescind any policies from time to time as it deems appropriate, in its sole and absolute discretion, with or without notice.

The contents of this handbook are not to be used as a substitute for any controlling ordinance, resolution, regulation, state or federal statute, code or regulation, common law or other legally binding authority and which are updated from time to time and are controlling.

102. Mission Statement

The City of Lake Geneva Police Department dedicates itself to the preservation of public order through the prevention of crime, protection of life and property and safeguard of civil rights and liberties. Its officers and staff are committed to public service and friendship to members to the community without regard to social position, race, color or creed.

Departmental power and authority is granted by the City of Lake Geneva and the State of Wisconsin.

104. Organizational Chain of Command

As with any Police agency, the operation of the Department relies upon an effective chain of command structure. The ultimate authority for decisions concerning policy in the Police Department resides by law with the Police and Fire Commission.

All department members and supervisors shall be responsible to the Police and Fire Commission through the Chief of Police. Each employee shall refer matters requiring administrative attention to his or her supervisor, who shall refer such matters to the next higher authority, when necessary to the Chief of Police. Each employee is to keep the person that the employee reports to informed of the employee's activities by whatever means the supervisor deems appropriate. If an employee has any questions, opinions or suggestions about the information contained in this handbook or about any other aspect of his or her job, those questions, opinions or suggestions should be directed through the chain of command structure.

Generally, if an employee has a problem with an individual, the employee is encouraged to approach that person first and attempt to resolve the conflict. If that does not resolve the problem, the employee should

address the problem through the employee's immediate supervisor and onward through the chain of command. In some instances, the employee's supervisor may decide to refer the problem through the chain of command where it can be addressed by another supervisor or the Chief of Police. If an employee feels harassed by another person, the employee is directed to follow the harassment reporting policy.

106. Organizational Chart

The most current organizational chart can be found in the City of Lake Geneva Employee Handbook.

108. Employee Acknowledgement Form

By signing below, I hereby acknowledge that I have received a copy of the City of Lake Geneva Police Department Employee Handbook, and further acknowledge that I have read and understand its contents. I acknowledge that it is my responsibility to ask questions about anything contained in this document that I do not understand.

I understand that it is my responsibility to comply with all Police Department policies, rules and expectations as set forth in this handbook, as well as any policies, rules and expectations that the Police Department may otherwise establish or change from time to time.

All policies and procedures set forth in this City of Lake Geneva Police Department Civilian Handbook **and Department Policies** shall take precedence over any other City employee handbooks. The City of Lake Geneva Employee Handbook shall be applicable to all instances not specifically covered herein **or in Police Department Policies.**

I further understand and acknowledge that this handbook provides guidelines and information, but it is not, nor is it intended to constitute, an employment contract of any kind. I understand that any contract or employment agreement must be authorized and approved by the Police and Fire Commission at a duly-noticed meeting. I acknowledge that I have not entered into any such individual agreement or contract by acknowledging receipt of this handbook or by following any of the provisions of this handbook. I understand that the Police Department may, at any time, change the contents of this handbook and/or my compensation and benefits, with or without notice to the extent permitted by law.

I understand that my employment can be terminated at the option of either the Employer or me, at any time, for any reason. I understand that this handbook and the Acknowledgement Form do not vary or modify the at-will employment relationship between the Police Department and me.

Employee Signature

Date

Supervisor Signature

Date

GENERAL EMPLOYMENT

200. *Employment Classification*

Refer to the City of Lake Geneva's Employee Handbook

Based on the needs of the Police Department, employees are classified within the following categories:

- Regular Full-Time Employees
- Regular Part-Time Employees
- Seasonal or Temporary Employees

A regular full-time employee is an employee who works a regular schedule. Regular full-time employees may be classified as exempt or non-exempt based on the requirements of the Fair Labor Standards Act. An exempt employee is not paid for overtime hours worked and a non-exempt employee is paid for all overtime hours worked. Only regular full-time employees are eligible to receive benefits from the City, unless otherwise specifically identified in the City's policies or as required by law.

A regular part-time employee is an employee who works a regular schedule and is expected to normally work less than forty (40) hours per work week. Regular part-time employees may be exempt or non-exempt. A regular part-time employee is not eligible to receive benefits from the City, unless otherwise specifically identified in the City's policies or as required by law.

A temporary or seasonal employee is hired for a specified project or time period, and may work a regular or irregular schedule. Temporary or seasonal employees may be exempt or non-exempt, and do not receive any additional compensation or benefits provided by the City unless required by law.

202. *Employment at Will*

Unless expressly prescribed by statute or contract, civilian employees of the City of Lake Geneva Police Department are employed "at will", which means that their employment may be terminated at any time and for any reason, with or without advance notice, at the option of either the employee or the employer. Any employment relationship other than employment "at will" must be set forth in writing and executed by the Police and Fire Commission **and City Council**.

204. *Introductory Period*

Employment with the Police Department shall begin with an introductory period of one year, which provides an opportunity for the employee to determine whether he or she has made the right career decision and for the City to assess whether the initial work performed by the employee will meet its needs. The same introductory period shall apply to any former employee who has been rehired after a separation from the City.

Completion of the introductory period does not guarantee continued employment for any specified period, nor does it modify or change the employee's "at will" status nor require an employee be discharged only for "just cause".

206. *Residency*

All regular full-time Police Department employees shall reside within an area which includes the City of Lake Geneva and does not exceed a maximum distance of fifteen (15) miles from any limits of the City of Lake Geneva boundaries. Upon hire by the Police Department, any new regular full-time employee shall have a period of one year to establish his or her residency in accordance with this policy.

208. Personnel Data Changes

Refer to the City of Lake Geneva's Employee Handbook

It is the responsibility of each employee to ensure that his or her personal information and any decisions regarding benefit selection are accurate at all times, and to promptly notify the Police Department administration of any changes to the employee's personnel file, personal contact information, or family information used for insurance or tax purposes. Changes to personal information must be provided in writing to the City Comptroller as soon as possible to avoid potential issues regarding benefit eligibility, returned W-2s, and other issues related to compensation or benefits. This information may include, but not necessarily be limited to, the following: name; address; telephone number; marital status (for benefits and withholding purposes); spouse and dependent names, addresses, and telephone numbers (for benefits purposes); beneficiary designations; and emergency contact information.

210. Reference & Background Checks

Refer to the City of Lake Geneva's Employee Handbook

Depending on the nature of the position and the applicants applying for the position, the City of Lake Geneva Police Department may conduct varying levels of background screening as needed to determine whether candidates for employment, promotion, assignment or transfer are suitable for the position they seek to obtain. Information that may be obtained or requested as part of the screening process includes information relating to references, previous employment, work habits, education, judgments, liens, criminal background and offenses, character, general reputation and driving records. The Police Department may also obtain information from a consumer reporting agency. Before denying an extension, assignment, promotion or other benefit of employment, based in whole or in part on information obtained in the credit report from a consumer reporting agency, the Police Department will provide a copy of the report and a description in writing of the applicant's rights under the Fair Credit Reporting Act.

Any employee or applicant seeking employment, transfer, promotion, or assignment will be required to sign a document that constitutes his or her full waiver, release and indemnification of any liability related to the background investigation. Employees or applicants who refuse to sign the waiver, release and indemnification form will not be considered for employment, transfer, promotion or assignment.

212. Hiring, Promotions, Transfers & Assignments

The City of Lake Geneva seeks to hire the best quality and qualified candidates who will fit the needs and culture of the organization. The City may use hiring, interview and screening processes designed to fulfill that objective.

When in the interests of the employer and in accordance with Wisconsin State Statute 62.13(4)(a), the City should attempt to fill any job vacancy by promotion from within the organization. Internal and external applicants may be considered for vacant positions with the Department.

From time to time and in the interests of the employer, the City may transfer employees from assignment to assignment, position to position, or department to department. An employee may request to be transferred from one position of a department to another, provided that such requests will only be considered when a suitable opportunity exists and can be fulfilled in the interests of the City. Transfer requests initiated by an employee must be in writing, must include a resume of qualification from the employee and the reasons for the requested transfer, and must be directed to the head of the Department to which he or she wishes to transfer. Notice of the request must also be provided by the employee to his or her current Department head.

Appointment of personnel to a higher classification on a temporary basis in order to fill a vacancy shall be considered an "acting appointment". An employee holding an acting appointment may receive a temporary pay increase, if authorized by the Police and Fire Commission **and City Council**.

Lateral Transfer/Experience

Lateral transfers and benefits pertaining to qualified candidates will be determined by the employer and will generally be based on experience.

214. Layoffs & Furloughs

Reductions in the workforce may occur through layoffs or furloughs, in addition to attrition or position elimination or modification. The Police Department will determine the departments, training, number of positions and persons impacted by any reduction in workforce.

In the event of a reduction in workforce through layoff or furlough, affected employees will be laid off or furloughed based on skills, abilities, qualifications and the interests and needs of the Police Department. If the skills and abilities of two qualified employees subject to layoff are equal and the needs of the Police Department do not necessitate retaining one employee rather than another, then the Chief of Police will have final determination in the layoff decision. The Police Department may choose to solicit volunteers for the reduction in workforce.

216. Termination, Resignation & Discharge

There are many reasons an employee may be terminated or choose to terminate his or her employment with the City of Lake Geneva Police Department.

Resignation: If an employee decides to leave the Police Department, he or she is expected to advise the Chief of Police in writing at least two (2) weeks prior to his or her date of departure so that an orderly transition may be made. The employee must return all City of Lake Geneva Police Department property and records and complete required forms. An exit interview may be conducted by the Chief of Police and/or the appropriate designee. The Police Department reserves the right to terminate the employee before that date.

Termination: If the Police Department decides to terminate an employee for reasons other than for violating policies or rules, the employee will be notified of the employer's decision. The employee must return all City of Lake Geneva Police Department property and records, and complete required forms. An exit interview may be conducted by the Chief of Police and/or the appropriate department head.

Termination for a Policy or Rule Violation: In the event an employee is terminated for a violation of policy or rules, the employee will not be paid for any accrued but unused time off benefits. The employee must return all City of Lake Geneva Police Department property and records, and complete required forms.

Reduction in Force: Any time a selection is to be made among employees for a reduction in force, consideration will be given to an employee's performance, knowledge, skill, ability, efficiency, reliability, attendance, overall record and length of service with the Police Department.

An employee who resigns or who is terminated will receive his or her final paycheck, which will include vacation, sick and comp pay on his or her next regularly scheduled payday as well as information regarding insurance continuation and other benefit plans.

ANTI-DISCRIMINATION

302. *Disability Accommodation*

Refer to the City of Lake Geneva's Employee Handbook

It is the policy of the City of Lake Geneva Police Department to comply with all relevant and applicable provisions of the Americans with Disabilities Act (ADA) and other laws. The Police Department will make reasonable accommodations wherever necessary for all employees or applicants with disabilities, provided that the individual is otherwise qualified to safely perform the essential duties and assignments connected with the job and that any accommodations made would not impose an undue hardship on the Police Department.

304. *Immigration Law Compliance*

Refer to the City of Lake Geneva's Employee Handbook

The City of Lake Geneva Police Department is committed to employing only United States citizens and aliens who are authorized to work in the United States, and does not unlawfully discriminate on the basis of citizenship or national origin. The Police Department requires each employee, as a condition of employment, to provide documentation establishing identity and authorization to work in the United States.

306. *Confidentiality*

Refer to the City of Lake Geneva's Employee Handbook

No information concerning the internal operations of the Police Department, including but not limited to the release of records of the Police Department, may occur except through, and with the permission of, the Chief of Police or designee. If requests for information are received by an employee, whether on or off duty, the employee is required to politely decline to provide such information and to direct the requestor to the Chief of Police or designee.

As part of an employee's responsibilities with the City of Lake Geneva Police Department, he or she may have access to confidential City, resident, personnel or other sensitive information. This may include, but not necessarily be limited to: information concerning a resident's financial status, criminal investigations,

civil disputes, the business, purchasing or negotiating practices of the City, ongoing or potential litigation involving the City, and employee personnel records. This information cannot be disclosed to any personnel who do not have a legitimate business need to know such information or to persons not employed by the City without the determination of the Chief of Police or designee. Furthermore, no employee shall disclose or use confidential information of the City to advance the financial or other private interest of the employee or others. All City of Lake Geneva Police employees share in the responsibility for protecting the confidentiality of this information.

EMPLOYEE BENEFITS

500. Employee Benefits

Refer to the City of Lake Geneva's Employee Handbook

Benefits may accrue to all regular full-time employees; however, part-time seasonal or temporary employees will not be eligible for benefits unless specifically identified in City policies or as prescribed by the law.

A number of benefit programs (e.g., Social Security, workers compensation, state disability and unemployment insurance) cover all employees. Eligibility for most other benefits depends on a variety of factors, including employment classification. Each employee should consult with his or her supervisor to determine the programs in which the employee is eligible to participate.

Some benefit programs require contributions from the employee; however, many are fully paid by the City. The City expressly reserves the right to add, amend, modify and terminate any employee benefit plans or programs.

502. Salary

Salaries for all police department employees are set by **City Policy and Procedures**.

504. Holidays

The City of Lake Geneva Police Department recognizes eleven paid holidays as follows: New Year's Day, President's Day, Good Friday, Easter Sunday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Eve, Christmas Day and New Year's Eve. Telecommunications employees shall receive eight and one-half (8 ½) hours of pay for each holiday. Data Entry/Records employees shall receive eight hours of pay for each holiday. Employees who are required to work on the holiday shall receive additional compensation at their regular rate of pay for hours worked on the holiday. Employees working third shift (**night**) the eve of the holiday shall receive holiday pay worked. Employees working first shift (**day**) and second shift (**afternoon**) shall receive holiday pay worked on the day of the holiday.

Any employee taking vacation, compensatory time, sick leave, funeral leave, administrative leave or FMLA on any holiday listed shall not be paid as if they actually worked on that holiday.

506. Vacation Time

Vacation time will be banked as of January 1st and prorated in the first and last year of employment from the employee's hire date. Employees shall receive:

After one (1) year	Five (5) workdays
After two (2) years	Ten (10) workdays
After seven (7) years	Fifteen (15) workdays
After twelve (12) years	Twenty (20) workdays

508. Compensatory Time

The employer and non-exempt employees may agree to take compensatory time off in lieu of overtime payment, limited to **one hundred (100)** hours banked at any one time. Compensatory time will accrue at the rate for which it is earned.

Employees shall be allowed to carry over up to one hundred (100) hours for use during the following calendar year. All carryover compensation must be used prior to June 1st of the following calendar year. The employee may choose to get compensatory hours paid out and must submit a written request to the Chief of Police to do so.

510. Sick Time

Employees shall be entitled to **twelve (12)** workdays of sick leave with pay per year **(request change to "Employees shall be entitled to one (1) workday of sick leave per month")** up to an accumulated total of one hundred (100) workdays. Sick leave may be applied only to days that the employee is regularly scheduled to work. Sick leave shall be used for actual illness or scheduled doctor's appointments of the employee or emergency illness of the employee's spouse or children.

Sick Time Incentives

Personal Day

Any employee who uses no sick leave in the first six (6) months of a calendar year will receive one (1) personal day during the second six (6) months of the calendar year. Any employee who uses no sick leave during the second six (6) months of the calendar year will receive one (1) personal day to be used during the first six (6) months of the next calendar year.

Sick Leave Bank

Any employee who uses no sick leave during an entire calendar year will have the sum of \$200.00 placed into an account to be used for payment of health insurance upon retirement. Upon retirement with more than twenty (20) years of service, the employee may be permitted to withdraw this account in cash.

In addition, any employee who accrues eleven (11) or more days of sick leave during the calendar year will have an amount equal to \$20.00 for each day so accrued placed in an account for payment of health insurance upon retirement. Any employee who accumulates between ten (10) and seven (7) days of sick

leave will have an amount equal to the number of days times \$15.00 deposited into such account. Any employee who accumulates up to six (6) days of sick leave will have an amount equal to \$10.00 times the number of days accumulated deposited in such an account. Upon retirement with more than ten (10) years of service to the Department, the employee may be permitted to withdraw all funds in the account in cash.

(The above reflects the change to one (1) sick day per month)

Upon retirement **from WRS** with more than ten (10) years of service to the City of Lake Geneva, an employee will receive credits for each day remaining in the employee's sick leave bank, not to exceed one hundred (100) days. Employees with ten (10) years of service will receive credit at the rate of \$5.00 per day. Employees with fifteen (15) or more years of service will receive credit at the rate of \$7.50 per day. Employees with twenty (20) or more years of service will receive credit at \$10.00 per day. The employee may elect to have those credits applied on a dollar-for-dollar basis to premiums on the City healthcare plan after his or her effective day of retirement. or resignation.

512. Retirement Insurance

The employer shall provide full-time employees hired before January 1, 2016 with twenty (20) or more years of service with the City of Lake Geneva Police Department with full medical insurance from the date of their retirement until the employee is federally eligible for Medicare. The medical insurance shall be for the employee only and shall be the same insurance provided to other city employees. The employee has the right to include family coverage and is responsible for the premium for that coverage, either by use of the funds previously listed in this handbook or by payment by the employee. The employer is not required to pay for any medical insurance if retirement takes place before the employee's fifty-fifth (55th) birthday. The retired employee is responsible to pay 40% of the monthly premium for family coverage and the City will pay 60% of the month family premium until the retired employee is federally eligible for Medicare. This extension of medical insurance is valid only if the employee is covered under the City policy at the time of retirement.

The employee shall notify the City in writing of his or her desire for extended coverage. Said written notice shall be provided at the time of notice to the City of retirement or resignation but in no event less than fourteen (14) calendar days prior to the effective day of retirement or resignation. The purpose of the notice is to provide adequate time and notice to continue the healthcare plan without a cancellation of coverage. The allowance may be used for no other purpose. In the event the employee upon retirement or resignation will have equal or better healthcare coverage under a different plan than the City's plan, then the employee shall not receive coverage under this provision. The purpose of this is to exclude duplicate healthcare coverage.

514. Clothing Allowance

Full-time civilian employees will receive an annual allotment of \$375.00 to purchase uniforms.

WORK SCHEDULES & COMMUNICATIONS

600. Work Hours & Schedules

Work schedules for individual employees may vary throughout the organization depending upon staffing needs and operational demands. Supervisors will be responsible for advising their employees of individual work schedules.

Flextime scheduling is discretionary and may be available in some cases to allow employees to vary their starting and ending times each day within established limits, with prior supervisor approval.

Telecommunication employees shall work eight and one-half (8 ½) hour shifts with a rotating schedule of five (5) days worked, two (2) days off, five (5) days worked, three (3) days off. Data Entry/Records employees shall work eight hour shifts with scheduled work shifts of Sunday-Thursday or Tuesday-Saturday or as assigned by the Chief of Police.

602. Overtime

Because of the nature of work, employees may occasionally be asked to work overtime. Overtime compensation is paid to all non-exempt employees at one and one-half times the employee's regular rate for all hours worked in their regularly scheduled work week. Employees must receive authorization from their supervisors before working any overtime. After an employee has worked approved overtime, it must be recorded on a timesheet for the period it was worked.

Overtime pay is based on actual hours worked. Time off due to vacation, medical leave, compensatory time or any leave of absence will not be factored into hours worked when calculating overtime.

If overtime is needed on a holiday, the employee shall receive holiday overtime worked at a rate of 1.5 times his or her regular rate of pay.

604. Bulletin Boards/Department Intranet

Bulletin boards and the Department Intranet are provided as a means of informing employees of important developments from the employer that will affect the employee or his or her job and to post notices as required by law. Because work-related notices of interest and importance will be posted on the bulletin boards and the Department Intranet, the City requests that its employees check the bulletin boards and the Department Intranet at regular intervals. Employees must secure prior authorization before posting any notices on the bulletin boards. Posting of unauthorized notices, photographs, or other printed or written materials is prohibited.

606. Solicitation

The solicitation of employees or distribution of materials to employees can often interfere with normal operation of the City of Lake Geneva Police Department, reduce employee efficiency, and pose threats to security. For these reasons, the Police Department limits solicitation and distribution on the premises.

Individuals who are not employees of the City of Lake Geneva Police Department are prohibited from soliciting employees or distributing materials to employees on the premises. This prohibition shall include, but not necessarily be limited to: soliciting funds or signatures; conducting membership drives; distributing literature or gifts; offering to sell merchandise or services (except by representatives of vendors or potential vendors as authorized by the City of Lake Geneva Police Department); or any other similar activity. All visitors are strictly prohibited from entering non-public areas of the police department facilities unless granted permission by a supervisor.

Employees may engage in limited solicitation and distribution of materials to other employees, on the premises; however, the solicitation or distribution of materials is prohibited during the working time of either employee making or receiving the solicitation or distribution. For the purposes of this policy, "working time" does not include any authorized meal or rest period of the employee.

608. Association Activities

The City of Lake Geneva Police Department recognizes that employees shall be free to join or refrain from joining employee associations or unions. Employees shall conduct association or union business off duty, unless otherwise granted permission by the Chief of Police.

610. Employee Assistance Program (EAP)

The City of Lake Geneva Police Department offers an Employee Assistance Program, which offers an opportunity for every employee to seek assistance anonymously, for matters such as alcohol or other chemical dependency, family and marital problems, personal and work-related stress situations, anxiety disorders, and financial and legal consultations. Additional information is available by contacting the employee's immediate supervisor.

612. FLSA Safe Harbor Policy for Exempt Employees

The City has created this Safe Harbor Policy for employees who are classified as exempt under the FLSA. This Policy's purpose is to:

- Announce our "good faith" commitment to comply with the regulations and our commitment to reimburse employees or any improper deductions;
- Clearly state and inform our employees of the procedures and exceptions surrounding permissible salary deductions;
- Define "actual practice" in relation to improper salary deductions; and
- Inform our employees of a complaint mechanism if the employee believes that his/her pay has been improperly calculated.

Our Good Faith Commitment

The City is committed to complying with the pay practices governed by the Fair Labor Standards Act. If you have questions about this Policy or regulations defining this Policy, please see the Chief of Police. The City will work with you to help you understand how the regulations affect you.

Permissible Salary Deductions

Being an exempt employee means you are not entitled to receive overtime pay regardless of how many hours you work each week. Exempt status also means you are guaranteed a salary of a "predetermined amount" and the amount cannot be reduced because of variations in the quality or quantity of work that you perform.

There are certain instances when the employer is allowed to make deductions from an exempt employee's salary. These permissible deductions are as follows:

- When an employee is absent from work for one or more full days for personal reasons, other than sickness or disability and the employee has no vacation or personal time off remaining for the year;

- When an employee is absent from work for one or more full days due to sickness or disability if the deductions are made under a bona fide plan, policy, or practice of providing wage replacement benefits for these types of absences, such as Long Term Disability, and the employee has no vacation or personal time off remaining for the year;
- Proportionate part of the employee's full salary may be paid for time actually worked in the first and last weeks of employment;
- To offset any amounts received as payment for jury fees, witness fees, or military pay;
- Penalties imposed in good faith for violating safety rules;
- Unpaid disciplinary suspension of one or more full days imposed in good faith for violations of workplace conduct rules such as insubordination, sexual harassment, workplace violence, or any other violations as stated in this Manual;
- Unpaid leave taken under the Family and Medical Leave Act; and
- As otherwise permitted by law.

Actual Practice

Isolated or inadvertent improper deductions will not result in the loss of an employee's exempt status if the employer reimburses the employee. However, an "actual practice" of making improper deductions from salary will result in the loss of the exemption:

- During the time period in which improper deductions were made;
- For employees in the same job classifications; and/or
- Working for the same managers responsible for the actual improper deductions

Factors that may suggest an actual practice of improper salary deductions include:

- The number of improper deductions, particularly as compared to the number of employee infractions warranting discipline;
- The time period during which the employer made improper deductions;
- The number and geographic location of both the employees whose salaries were improperly reduced and the managers responsible; or
- Whether the employer has a clearly communicated policy permitting or prohibiting improper deductions.

Filing a Complaint

Improper deductions are a serious violation of this Safe Harbor Policy. If you feel improper deductions have been made from your paycheck, please contact the City Comptroller immediately. Once notified, the City will work with you to resolve the issue and reimburse you if an improper deduction has in fact been made.

LEAVE

700. Family Medical Leave (FMLA)

Federal FMLA

Eligibility for Leave

Employees are eligible for family and medical leave under federal law if they have worked for the City of Lake Geneva Police Department for at least twelve (12) months and have worked at least 1,250 hours during the 12-month period before the leave is to begin.

An eligible employee is entitled to take up to twelve (12) work weeks of unpaid leave for any of the following reasons:

- To attend to the birth, adoption, or foster care placement of the employee's child
- To attend to the serious health condition of the employee's child, spouse or parent
- To receive care for the employee's own serious health condition

A serious health condition means an illness, injury, impairment, or physical or mental condition during which the employee (or family member) is incapable of working that involves either:

- Treatment requiring inpatient care in a hospital, hospice or residential care facility; or
- Continuing treatment by or under the supervision of a healthcare provider.
 - Continuing Treatment by a healthcare provider includes:
 - A period of incapacity of more than three (3) consecutive full days;
 - A period of incapacity for pregnancy or prenatal care;
 - A period of incapacity for a chronic health condition which continues over an extended period of time, requires periodic visits to a healthcare provider and may involve occasional episodes of incapacity, such as serious asthma or diabetes;
 - A period of incapacity that is permanent or long-term condition such as Alzheimer's, a severe stroke and terminal cancer; or,
 - A period of absences due to multiple treatments for restorative surgery or for a condition which would likely make the employee incapable of working for more than three days if not treated, such as chemotherapy or radiation treatments for cancer.

An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered military service member or veteran who is recovering from a serious illness or injury sustained or aggravated in the line of duty on active duty is entitled to up to 26 weeks of leave in a single twelve (12)-month period to care for

the service member. This military caregiver leave is available during a single twelve (12)-month period during which an eligible employee is entitled to a combined total of 26 weeks of all types of FMLA leave.

An eligible employee who is the spouse, son, daughter or parent of an individual being on or called up for active overseas duty in the Armed Forces shall be entitled to up to 12 weeks per rolling 12-month period of “qualifying exigency” leave. “Qualifying exigency” is defined as short-notice deployment, military events and related activities, childcare and school activities, parental care, financial and legal arrangements, counseling, rest and recuperation, post-deployment activities, and additional activities where the employer and employee agree to the leave.

The City will determine the 12-month period as a rolling 12-month period measured backward from the date an employee uses any leave under this policy.

Substitution of Paid Leave

An employee may use their Sick Bank in the event of an FMLA-qualifying event. The first 3 days of a qualifying absence covered only by the federal FMLA shall be taken from the employee's sick or vacation with the 4th and following days being used from their Sick Bank. If the request for FMLA leave is due to the employee's own serious health condition, the employee should first exhaust all accrued Sick Bank before any sick or vacation or compensatory time is to be used. Total FMLA leave time, may not exceed twelve (12) weeks. Police Department paid leaves, including workers compensation leave, runs concurrently with FMLA leave.

Intermittent Leave

Leave due to the birth or placement of a child in the employee's home for adoption or foster care must be taken in one continuous 12-week segment, and must be taken within twelve (12) months of the birth or placement of the child. Leave taken for an employee's own or an employee family member's serious health condition may be taken: in one continuous 12-week segment; in an intermittent schedule, such as one day off each week; or in a reduced schedule, such as beginning two hours late twice a week. If the employee is taking intermittent leave for a serious health condition or because of the serious health condition of a family member, the employee should try to reach agreement with the City as to the schedule for leave before taking intermittent leave or working a reduced hour schedule. If this is not possible, then the employee must prove that the use of the intermittent leave is medically necessary. The City may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule.

Procedure for Requesting Leave

If the need for leave is foreseeable, the employee needs to give thirty (30) days prior notice, if possible. Failure to provide such notice may result in the leave being delayed for up to thirty (30) days. If the need for leave is due to a planned medical treatment, the employee should make every attempt to schedule treatments so as not to unduly disrupt the work of his or her department. If the need for leave is not foreseeable, the employee must request it as soon as practicable, but not later than two (2) business days after the need for leave arises.

While on leave, employees may be required to report periodically to the Police Department regarding the status of the medical condition, and their intent to return to work.

Medical Certification

If leave is requested due to the employee's own or an employee family member's serious health condition, the employee must provide medical certification from an appropriate healthcare provider. Said medical certification must include the date on which the condition began and its probable duration. Failure to provide satisfactory certification may result in denial of the requested leave, which may lead to disciplinary action for unexcused absence. The police department may also require a second opinion or third opinion regarding certification of a serious health condition, at the expense of the police department.

Return to Work

If an employee's leave is due to his or her own medical condition, the employee is required to provide medical certification that he or she is able to resume work before returning to the job. Both the employee and his or her healthcare provider must complete a Return to Work Medical Certification.

Upon returning to work, the employee will ordinarily be entitled to be restored to his or her former position or to an equivalent position with the same employment benefits and pay, if possible. Failure to return to work at the end of the leave or to notify the police department of the employee's status may result in termination.

Benefits

Taking FMLA leave will not cause the forfeiture of any employment benefits accrued prior to the first day of the leave period. The leave period will be treated as continued service for the purposes of determining vesting and eligibility to participate in any retirement plan in effect. However, employees on FMLA leave normally will not accrue any other additional benefits during the leave period, unless it is paid leave under which benefits would otherwise accrue.

The police department will maintain the employee's insurance benefits while he or she is on leave. In the event the employee does not return to work after the leave, the employee may be asked to reimburse the police department for the cost of maintaining insurance coverage during the period of leave. This provision will not apply in cases where the employee's inability to return is through no fault of his or her own (e.g., at the end of the leave, the employee remains physically unable to return to work due to his or her own serious health condition).

If an employee intentionally misrepresents the reasons for requesting FMLA leave, he or she may be terminated.

Wisconsin FMLA Leave ("WFMLA")

An employee may be entitled to leave under both the federal FMLA and WFMLA, depending on the circumstances. When both acts apply, the employee will be entitled to leave under the more generous act. Under most circumstances, FMLA leave and WFMLA leave will run concurrently, and the FMLA will provide the more generous benefits. There may be circumstances, however, where only the WFMLA applies or where the WFMLA provides the more generous benefits. This policy summarizes key distinctions in the provisions of the WFMLA.

Eligibility

To qualify to take WFMLA leave, an employee must meet all of the following conditions:

- The employee must have worked for the City at least 52 consecutive weeks. For eligibility purposes, an employee will be considered to have been employed during a week as long as the employee has actually been treated by the City as an employee, in accordance with normal personnel recordkeeping practices, regardless of the number of hours worked that week.
- The employee must have worked or have been on accrued paid leave provided by the City for at least 1,000 hours during the 52-week period immediately preceding the date when the leave would begin.
- The employee must work for an employer in Wisconsin employing at least 50 individuals on a permanent basis.

Types of Leave Covered

The amount of leave an employee may take under the WFMLA varies depending on the reasons for the leave. The different types of leave, and the length of leave available per calendar year for each different type, are described below:

- An employee may take up to 6 weeks of family leave for the birth of the employee's child or the placement of a child with the employee for adoption. This leave must begin after 16 weeks prior to the expected date of birth or placement, or before 16 weeks after the actual date of birth or placement.
- An employee may take up to 2 weeks of family leave to care for the employee's child, spouse, qualifying domestic partner or parent with a serious health condition.
- An employee may take up to 2 weeks of medical leave for the employee's own serious health condition if the employee is unable to perform his or her employment duties.

A "serious health condition" is defined substantially the same as under the FMLA described above.

Employees with questions about what conditions are covered under this policy or under the City's sick leave policy are encouraged to consult with the Chief of Police.

Substitution of Paid Leave

While an employee is using WFMLA leave, the employee may use accrued sick or vacation time, Sick Bank, or any other accrued paid leave.

702. Military Leave

Pursuant to the Uniformed Services Employment and Reemployment Rights Act (USERRA), the City of Lake Geneva Police Department prohibits discrimination against persons because of their service in the Armed Forces, the Army National Guard and the Air Force National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President in time of war or emergency.

At the time this handbook was drafted, USERRA rights included the right of any individual who is absent from employment because of a uniformed service obligation (in the Armed Forces, Military Reserves, or

National Guard) to reemployment and all concomitant benefits, as long as the following prerequisites are met:

- If the individual was discharged, the discharge was honorable.
- The individual provided without delay advance notice for the leave, except when advance notice is not possible due to military necessity.
- The leave did not exceed the maximum total absence of five years from the City.
- The individual has timely applied for reemployment. What is timely depends on the length of the service, as follows:
 - Service less than 31 days: The individual must notify the City of his or her return at the start of the next regularly scheduled work period, after having been home eight hours.
 - Service 31 to 180 days: The individual must submit an application for reemployment not later than 14 days after completion of the uniformed service.
 - Service more than 180 days: The individual must submit an application for reemployment not later than 90 days after completion of the uniformed service.

If you receive notice that you will be taking military leave, please contact the City Administrator as soon as possible to discuss that leave.

704. Bereavement Leave

Regular full-time employees of the City of Lake Geneva Police Department are eligible for bereavement leave, constituting up to three (3) consecutive days of paid time off to attend the funeral of an immediate family member. For the purposes of this policy, "immediate family member" shall include a spouse, parents, spouse's parents, grandparents, children, grandchildren, brothers, sisters, spouse's brothers, or spouse's sisters.

An employee must receive approval of his or her supervisor for the use of any bereavement time. The supervisor may request verification of the facts surrounding the leave and grant or deny the request as deemed appropriate. Bereavement leave will not be paid if it occurs when the employee is on vacation or leave of absence, absent due to illness or injury, or not working due to a paid holiday.

**PERSONNEL COMMITTEE MINUTES
THURSDAY, JUNE 30, 2016 – 4:00 P.M.
CITY HALL, CONFERENCE ROOM 2A**

Meeting was called to order by Alderman Hedlund at 4:04 p.m.

Roll Call. Present: Aldermen Hedlund, Howell, Chappell, Flower and Horne. Also Present: Mayor Kupsik, City Administrator Oborn, City Clerk Waswo, Police Chief Rasmussen and Parking Manager Mullally.

Comments from the public limited to 5 minutes. None.

Howell/Horne motion to approve the Special Personnel Committee minutes for May 26, 2016, as prepared and distributed. Motion carried unanimously.

Discussion/Recommendation of Police Department Civilian Employee Handbook

Mr. Oborn gave a brief explanation of all the sections in the Police Department Civilian Employee Handbook.

Chappell/Flower motion to approve the Police Department Civilian Employee Handbook as amended and take to PFC and Council. Motion carried unanimously.

Discussion/Recommendation on revised 2016 Part-time Staff Pay Resolution

Mr. Oborn wanted to update the resolution for part-time employees. He added in the pay grade and wage scale. He stated ultimately what will happen is the minimum or maximum and the pay grade in the future for each classification. We will get out of the practice of having the previous salary listed.

Horne/Howell motion to approve as presented. Horne/Howell motion to amend to include minimum to midpoint being negotiable by City Administrator with review by City Attorney. Motion carried unanimously.

Discussion/Recommendation on revised Organizational Chart

City Administrator Oborn explained the only change was adding the part-time/Reserve Officers to the chart. He noted it won't be brought to Council as it was just for clarification, but wanted to make everyone aware of the change. No action was needed.

Discussion/Recommendation on Comptroller Job Description

Mr. Oborn noted the advertisement is titled Comptroller (Finance Officer) so people would know what the job is. The key areas are a Bachelor's Degree in Accounting or Finance or related field. CPA or GFOA certification is preferred but not required. Prior supervisory experience is preferred but not required. The current Comptroller will be leaving in late fall. Mr. Oborn will ask her to submit a resignation before the position is filled so we don't end up with two employees. She would like to work part-time after that. Alderman Chappell asked if we are head hunting. Mr. Oborn stated we are going to put it out there first and see who we can get before we spend money on a head hunter.

Howell/Horne motion to approve as presented. Motion carried unanimously.

Discussion/Recommendation on City Administrator ICMA Conference

Chappell/Howell motion to approve. Motion carried unanimously. Mayor Kupsik asked if there is a cost involved. Mr. Oborn stated there is and it is budgeted. It will be held in Kansas City. It is about \$150 for 4 nights and the airfare was \$49.

Discussion/Recommendation of Compensation Policy

Mr. Oborn noted on May 11th Springstead presented the study. The first time they did the study they did not look at our benefits and our benefits are better than other municipalities. They came back with 2 wage plans. One was 4% lower for comp benefits, so the City needed to decide whether the employees were going to pay into the health benefit. The Council implemented the lower amount in January. Mr. Oborn stated a lot of adjustments had been done as there were people who were below the minimum. We are trying to do the policy where we maintain competitive pay structure with a performance based component. On July 13th a pay grade was adopted that was 4% below the wage scale, recognizing that employees don't pay for health benefits. Alderman Flower asked if before this was implemented employees were all just

Resolution 16-R41

The Common Council of the City of Lake Geneva hereby establishes the following Wages, Salaries, Benefits, Pay Scale Grades and Pay Scale for the following Part-time Non-Represented Employees for the 2016 Budget Year effective June 13, 2016:

Position	2015 Annual or Hourly Rate	Action	Assigned Pay Scale Grade	2016 Total Wage with increase	Grade Salary Range		
					Min	Mid	Max
Permanent Part-time Staff - Salaried:							
City Attorney - 60%	65,610.00	2% Increase	22	66,922.00	53,062.64	61,022.03	68,981.43
City Judge - 15%	13,702.00	2% Increase	20	13,975.00	11,806.39	13,577.35	15,348.31
Interim Fire Chief - 50%	23,986.73	Previous Approved	17	EMDD+7,710	33,042.91	37,999.34	42,955.78
Deputy Fire Chief - 8%	4,426.16	2% Increase	12	4,514.68	3,950.65	4,543.25	5,135.85
Assistant Fire Chief - 5%	2,597.00	2% Increase	10	2,648.94	2,197.54	2,527.17	2,856.80
Emergency Mgmt Dep Director - 30%	16,398.12	Plus Fire Chief	10	16,726.00	13,185.25	15,163.04	17,140.83
Permanent Part-time Staff - Hourly:							
PD Part-time Patrol Officer	New	Negotiable	9	Min-Mid	19.93	22.92	25.91
Harbormaster	18.82	2% Increase	7	19.20	17.74	20.40	23.06
Benefits Clerk	18.27	Previous Approved	7	18.27	17.74	20.40	23.06
Code Enforcement Officer	17.00	Negotiable	5	Min-Mid	15.79	18.16	20.53
PD Reserves - first year	15.59	2% Increase	5	15.90	15.79	18.16	20.53
PD Reserves - Returning	16.61	Previous Approved	5	18.16	15.79	18.16	20.53
Part-time Dispatch	14.09	Negotiable	4	Min-Mid	14.90	17.13	19.36
PD Booking Officer	13.46	Increase to Minimum	3	14.05	14.05	16.16	18.27
Parking Maintenance Lead - 17 years	19.18	Reclassification	2	17.23	13.26	15.25	17.23
Parking Maintenance Lead - 1 year	12.36	Reclassification	2	14.00	13.26	15.25	17.23
Parking Enforcement - first year	10.19	Increase to Minimum	1	11.13	11.13	12.80	14.72
Parking Enforcement - second year	10.55	3% Increase per yr.	1	11.47	11.13	12.80	14.72
Parking Enforcement - third year	10.92	3% Increase per yr.	1	11.81	11.13	12.80	14.72
Parking Enforcement - fourth year	11.32	3% Increase per yr.	1	12.16	11.13	12.80	14.72
Videographer	12.00	2% Increase	1	12.24	11.13	12.80	14.72
Chief Inspector poll workers per hour	8.40	Comparables	0.4	9.00	8.82	10.14	11.66
Poll Workers per hour	7.40	Comparables	0.2	8.00	7.85	9.02	10.38
Seasonal Part-time - Hourly							
Beach Supervisor	13.35	2% Increase	1	13.62	12.51	14.38	16.26
Street Seasonal Lead		Previous Approved	1	13.62	12.51	14.38	16.26
Asst Beach Supervisor	12.69	2% Increase	0.9	12.94	11.80	13.57	15.60
Boat Launch Attendants	11.67	2% Increase	0.8	11.90	11.13	12.80	14.72
Riviera Security Guards	11.67	2% Increase	0.8	11.90	11.13	12.80	14.72
Office Assistant		Previous Approved	0.6	10.00	9.91	11.39	13.10
Street Seasonal - first year	9.65	Increase to Minimum	0.6	9.91	9.91	11.39	13.10
Street Seasonal - second year	10.00	3% Increase per yr.	0.6	10.20	9.91	11.39	13.10
Street Seasonal - third year	10.30	3% Increase per yr.	0.6	10.51	9.91	11.39	13.10
Street Seasonal - fourth year	10.60	3% Increase per yr.	0.6	10.83	9.91	11.39	13.10
Beach Attendants - first year	9.20	Increase to Minimum	0.5	9.35	9.35	10.75	12.36
Beach Attendants - second year	9.50	3% Increase per yr.	0.5	9.63	9.35	10.75	12.36
Beach Attendants - third year	9.85	3% Increase per yr.	0.5	9.92	9.35	10.75	12.36
Beach Attendants - fourth year	10.00	3% Increase per yr.	0.5	10.21	9.35	10.75	12.36
Crossing Guards	10.00	2% Increase	0.5	10.20	9.35	10.75	12.36

Provisions:

- 1) Allow the City Administrator to approve hiring without Personnel Committee/City Council approval from the minimum to midpoint pay range. Starting salary will be substantiated based on skills and experience.
- 2) Allow the City Administrator to approve progress promotions (already approved progressions such as Laborer to Equipment Operator, and Equipment Operator to Heavy Equipment Operation) without Personnel Committee/City Council approval from the minimum to mid point in the new pay scale range. New salary will be substantiated based on skills and experience.

Adopted this 11th day of July, 2016.

ATTEST:

ALAN KUPSİK, Mayor

SABRINA WASWO, City Clerk

**PERSONNEL COMMITTEE MINUTES
THURSDAY, JUNE 30, 2016 – 4:00 P.M.
CITY HALL, CONFERENCE ROOM 2A**

Meeting was called to order by Alderman Hedlund at 4:04 p.m.

Roll Call. Present: Aldermen Hedlund, Howell, Chappell, Flower and Horne. Also Present: Mayor Kupsik, City Administrator Oborn, City Clerk Waswo, Police Chief Rasmussen and Parking Manager Mullally.

Comments from the public limited to 5 minutes. None.

Howell/Horne motion to approve the Special Personnel Committee minutes for May 26, 2016, as prepared and distributed. Motion carried unanimously.

Discussion/Recommendation of Police Department Civilian Employee Handbook

Mr. Oborn gave a brief explanation of all the sections in the Police Department Civilian Employee Handbook.

Chappell/Flower motion to approve the Police Department Civilian Employee Handbook as amended and take to PFC and Council. Motion carried unanimously.

Discussion/Recommendation on revised 2016 Part-time Staff Pay Resolution

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Horne/Howell motion to approve as presented. Horne/Howell motion to amend to include minimum to midpoint being negotiable by City Administrator with review by City Attorney. Motion carried unanimously.

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Howell/Horne motion to approve as presented. Motion carried unanimously.

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PIERS, HARBORS & LAKEFRONT COMMITTEE
THURSDAY, JUNE 30, 2016 AT 6:00 P.M.
CITY HALL, CONFERENCE ROOM 2A

The meeting was called to order by Chairman Skates at 6:00 p.m.

Roll Call. Present: Aldermen Skates, Hedlund, and Howell. Absent: Aldermen Chappell and Kordus. Also Present: City Administrator Oborn, Alderman Flower, Harbormaster Gray, Mayor Kupsik and Kent Martzke.

Howell/Hedlund motion to approve Minutes from June 2, 2016 as prepared and distributed. Motion carried unanimously.

Comments from the public limited to 5 minutes. None.

Harbormaster's Report

Harbormaster Gray notified the committee that all of the slips, buoys and racks are rented out. The only thing that has not been filled was the top spots on the new racks because they were built higher than the others and they wanted to wait through the weekend to see if there were any complaints on the size. Chairman Skates questioned if the committee would like to build more. Mr. Gray notified there is a waiting list for the racks. Alderman Hedlund questioned if any new reservations were taken at the Riviera lately. Mr. Gray stated that he has, but we are running behind last year.

Update/Discussion/Recommendation on status of Riviera Concourse Lease Vacancy

City Administrator Oborn noted the space is still vacant. He received submittals but feels the \$20,000 fee is scaring people off. He thought he should measure the space again. It is the biggest space, so if it was measured incorrectly they can drop the price a little bit. Mr. Gray noted it is also not air conditioned so that is a hurdle as well. Mayor Kupsik added it is not worth the time or energy to try to get someone to lease the space for this year. Mr. Skates suggested getting the help of a realtor. Mayor Kupsik suggested perhaps taking a look at dividing the space in half. Mr. Hedlund stated that dividing the space could limit what can go in there.

Skates/Hedlund motion to direct the City Administrator to explore a possible contract with Keefe Real Estate. Motion carried unanimously.

Update/Discussion/Recommendation on 2016 Riviera East (Elmer's) Pier Replacement Project, DNR permit and Lake Geneva Boat Line pier lease.

City Administrator Oborn stated the pier has been completed. The only remaining issue is a post that will be going in a more ideal location rather than putting it at the cross section of the piers. It doesn't take away from the strength but makes it easier for orientation. Mr. Oborn added aerating will be an issue as well. Kent Martzke stated he was appreciative of the project and is happy with the pier. Mr. Hedlund asked what he plans to do with his shack. Mr. Martzke said he has ideas but not a plan yet.

Update/Discussion/Recommendation on installation of additional racks near the west end pier for non-motorized floatable devices

Mr. Oborn stated the two that were previously approved were put in and are filled. There is some concern with the height, but he does not feel there will be complaints since they were placed differently to avoid blocking the view. He stated he feels were at the maximum because of space. He feels the committee should go a couple years before looking at it again. Mr. Skates added Clear Water pulled is now renting Baker House pier.

Discussion/Recommendation on Boat Launch Parking

Mr. Oborn stated he assumed the overflow was going to Dunn Field. Harbormaster Gray clarified that once the parking lot is full, they are allowing people to stay in the staging area if they want to wait to see if someone is going to come out. If someone comes out they can launch otherwise it is closed. He noted it has only been closed for

Proven Success, Dedication & Commitment to Excellent Service



MARK LARKIN
Broker Associate

Mobile 262-853-5576
mlarkin@keeferealestate.com
www.LakeGenevaLakeHomes.com
751 Geneva Parkway
Lake Geneva, WI 53147



2015 Top Ranked Real Estate Agents in Wisconsin (based on client reviews and ratings)

Specializing in the Lake Geneva Area

Born and raised in Southeastern Wisconsin, I settled with my family in Lake Geneva over 20 years ago and have merged my personal knowledge of the area with a professional dedication to my client's real estate goals.

I especially enjoy my work with sellers, guiding them in pricing and promoting their home with my own customized approach. I focus on achieving maximum market exposure and optimal value in the shortest amount of time. I develop a comprehensive marketing plan for the homes I represent. I have a full-time realty assistant who supports me in delivering my client promise of professional excellence, service, and accessibility every day of the week.

Communication is one of my strengths and priorities. I believe that picking up the phone, answering questions, conveying findings, and giving freely of my time to my clients are all essential parts of being their dedicated real estate advisor. My listening skills, negotiating abilities, and knowledge of the Lake Geneva and surrounding market have helped me sustain my position as one of Keefe's leading agents year after year.

Look at my reviews on **Zillow.com**, **Trulia.com**, and **Realtor.com** to see what other people have shared regarding their home buying and selling experiences with me.

Vanessa G. -

When looking to purchase a home in the Lake Geneva area we were hopeful we would find a realtor with knowledge and expertise who could guide us from start to finish. Mark Larkin was that and so much more. He was informative and trustworthy with advice to help us make the perfect decision. He answered all of our questions, was patient with our selecting process and offered care and support every step of the way. I would use Mark Larkin for all my real estate needs and highly recommend him.

David C.-

Mark and his associates are masterful. Mark came over to our house, we discussed what our thoughts and intentions were, and signed a contract all while being in a very relaxed and comfortable atmosphere. Mark and all of his associates are truly an excellent team and southeast Wisconsin is lucky to have these professionals working in this area. It is our good fortune that we had Mark as our agent, he is more like a friend than a real estate agent, and that is rare to find in that business.

Sheryl C. -

Mark Larkin has been great to work with whether we were looking to buy a home or sell. Mark always listened to our goals and found exactly what we described. I've worked with several realtors before and Mark is the most professional and knowledgeable realtor we ever worked with.

Gina L.-

I have worked with a number of realtors and Mark Larkin is by far the best! He is professional, prompt, and has the ability to read the over all market. He explained the process and listened to us and truly knew what we wanted. Mark always made himself available for us. One can tell immediately that he is passionate about his job and has an excellent work ethic. He understands that we were making one of the most important decisions in our life and acted in a logical and realistic manner. If you want a realtor that will go above and beyond your expectations, Mark Larkin is Your Man!



LAKE GENEVA MARKET REPORT 2015

KEEFE REAL ESTATE MARKET SHARE 2015

MARKET SHARE BY VOLUME

TOTAL VOLUME
\$40,386,100.00



LAKE GENEVA KEY STATS - GENERAL MARKET 2015

	Single family	Condo	Vacant Land
Median Original Asking Price	\$465,689	\$222,795	\$72,588
Average Sold Price	\$405,571	\$198,429	\$64,031
% Change	-14.82%	-12.28%	-13.36%
Average Days on Market (DOM)	142	160	378

Market statistics are obtained using Metro MLS, and the accuracy of the data provided is not guaranteed.

KEEFE MARKETING SNAPSHOT

OUR REPUTATION

- **70+ Years of Customer Relationships** in Southeastern Wisconsin & Chicagoland
- **Metro Multiple Listing Service Member**
- **Licensed in Illinois & Wisconsin**
- **110 Agents & Staff working together** to sell your home!
- **Award Winning In-House Marketing Department:** Graphic Design, Email, Social Media, Content Management
- **A Community Realty Focus**, with Regional & Global Reach
- **Local Market Dominance**
- **Three Generations** of Experience & Success

DIGITAL: Your First Showing is Online

- **Award Winning Responsive Design Website**
- **Syndication**- Your listing synced with 88 of the top real estate websites worldwide.
- **Virtual Properties**- Online individualized marketing system to help our agents market your home.
- **CirclePix**: A key resource to enhance your listing through internet search optimization.
- **Email Marketing Program**
- **Social Media Marketing**
- **Keefe Mobile App**



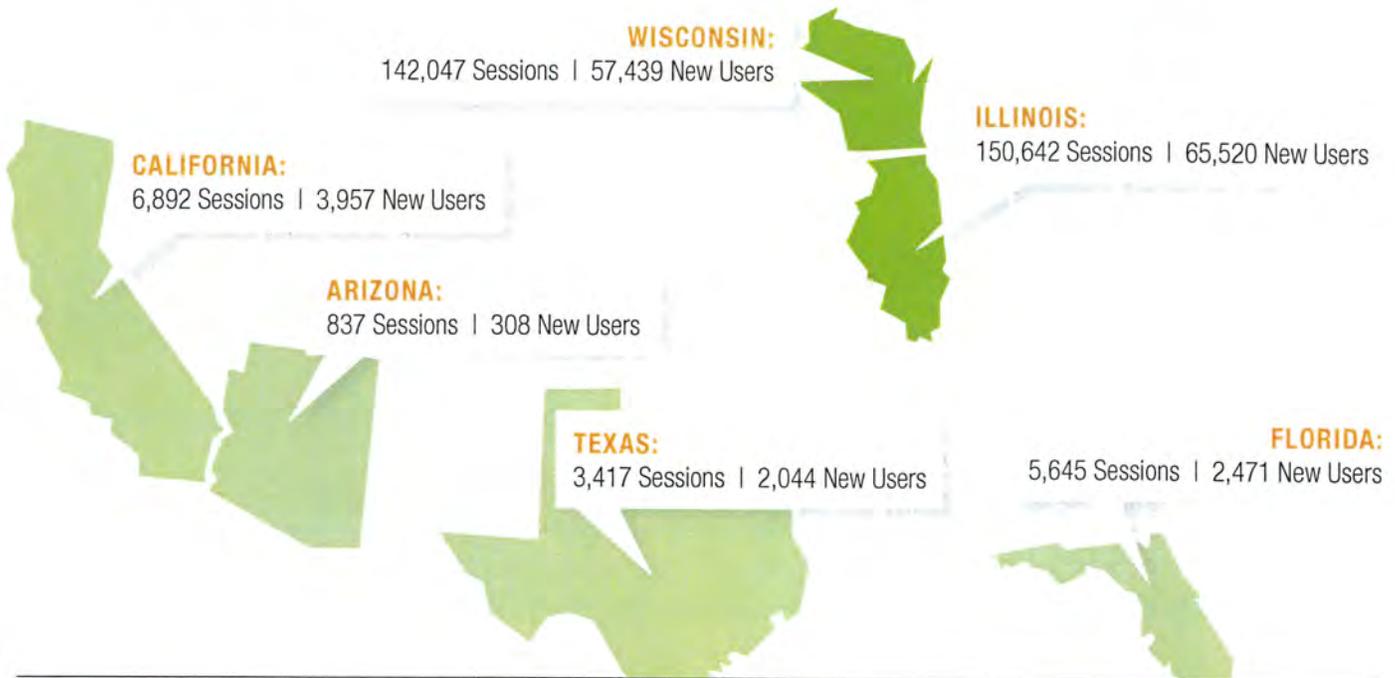
PRINT

- **Award Winning Magazine** "Lake & Country" (Winter/Spring, Summer, Fall)
 - 25,000 Copies Printed & Distributed 3 Times a Year + e-Book Online
- **Keefe Guide Publication**
- **Customized Direct Mailings**
- **Keefe Brochure Programs**
- **"Just Listed" and "Just Sold" Postcard Program**
- **Advertising Locally and in Chicagoland**

SELLING YOUR HOME

- **Keefe Property Tours**
- **7 Convenient Office Locations**
- **Company and Agent Open House Program**
- **Expert Title Resources**
- **Preferred Lender Program** – Assures prompt service & funding at closing.
- **Transaction Management** – Closing services ensure a smooth and accurate sale, providing personal service with internet technology.
- **Homeowner Resources** – When you need services to help with a problem or contingency issues, our agents have access to the best: home inspectors, surveyors, well & septic contractors, roofers, plumbers, electricians, radon & mold mitigations, attorneys, insurance agents, & zoning officials.

KEEFE WEB STATISTICS: 2015



BUY ●

- › **Directly Connected to MLS Listings & Automatically Updated**
 - Luxury Property Listings
 - Lakefront Listings
 - Open House Schedules
 - Foreclosure Listings
- › **My Keefe Account:**
 - Email Notification System
 - Customizable to Your Preferences
 - Exclusive Notifications
- › **Mobile App:** At Your Fingertips



- › **Access to Lake & Country Magazine Online**

SELL ●

- › **Keefe Real Estate Listing Presentation**
- › **Current & Historical Keefe Real Estate Sales Statistics**
- › **Syndication to 88 Top Sites including:**
 - Realtor.com
 - Google
 - Yahoo Real Estate
 - ChicagoTribune.com
 - Trulia
 - Zillow
- › **CirclePix:** Digital Marketing Resource
- › **Chicagoland Connection:** Nobody Markets Better than Keefe
- › **Sold Gallery**
- › **Social Media Marketing**

RENT ●

- › **Search Available Rentals**
- › **Search Vacation Rentals**
- › **Access to Digital Agreements**
- › **Rent with Keefe Information**



EXCLUSIVE LISTING CONTRACT RIGHT TO RENT COMMERCIAL PROPERTY

1 Owner gives Broker the exclusive right to procure tenant(s) and negotiate lease(s) of the real estate and fixtures located at
2 **812 Wrigley Drive**

3 _____, in the _____ **city** _____ of
4 **Lake Geneva** _____, County of **Walworth** _____, Wisconsin, commonly
5 known as: _____

6 Insert additional description of real estate, if necessary, at lines 276-280, or attach an addendum per lines 274-275.

7 **PERSONAL PROPERTY INCLUDED IN LIST PRICE: n/a**

8
9 **LISTED RENT:** [CHECK ONE OR MORE ACCEPTABLE RENT OPTIONS] See lines 213-214, 219-220 and 243-250 for definitions.

10 \$ _____, monthly (net) (gross) **STRIKE ONE** ("net" if neither is stricken) rent.

11 \$ _____, annual (net) (gross) **STRIKE ONE** ("net" if neither is stricken) rent, per square foot of (usable) (rentable)
12 **STRIKE ONE** ("rentable" if neither is stricken) interior area, payable monthly.

13 **MINIMUM LEASE TERM:** _____ months. Specify lease commencement date(s), if applicable, at lines 14-16.

14 **ADDITIONAL LEASE PROVISIONS** _____

15
16
17 **ATTACHED LEASE TERMS** See terms of attached lease which is incorporated by reference as if fully set forth.

18 **ADDITIONAL TERMS AND CONDITIONS** _____

19
20
21 **NOTE: Address issues such as property usage and exclude rented fixtures and tenant's trade fixtures currently on site, as**
22 **applicable. If additional space is required see lines 276-280 or attach an addendum per lines 274-275.**

23 **COMMISSION** Owner shall pay Broker's commission which shall be earned if, during the term of this Listing:

- 24 1) A lease of all or part of Property is entered into by Owner with a tenant procured by Broker, by Owner or by any other person;
25 2) A tenant is procured for all or any part of the Property by Broker, Owner or any other person for the rent and substantially upon the
26 terms and conditions set forth in this listing, or
27 3) A tenant under 1) or 2) above enters into a renewal, extension or amendment of a lease of all or part of Property with Owner or
28 enters into a new lease or leases additional square footage of Property.

29 Broker's commission shall be: **10% of total lease. 40% of that to be paid to selling broker.**

30
31 All commissions are payable as follows: **Commission is due at the time of lease signing.**

32
33
34 **DELIVERY OF DOCUMENTS AND WRITTEN NOTICES** Unless otherwise stated in this Listing, delivery of documents and written
35 notices to a Party shall be effective only when accomplished by one of the methods specified at lines 36-53.

36 (1) **Personal Delivery:** giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at line 37 or 38.

37 Owner's recipient for delivery (optional): _____

38 Broker's recipient for delivery (optional): _____

39 (2) **Fax:** fax transmission of the document or written notice to the following telephone number:

40 Owner: (_____) _____ Broker: (_____) _____

41 (3) **Commercial Delivery:** depositing the document or written notice fees prepaid or charged to an account with a commercial
42 delivery service, addressed either to the Party, or to the Party's recipient for delivery if named at line 37 or 38, for delivery to the Party's
43 delivery address at line 46 or 47.

44 (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
45 Party's recipient for delivery if named at line 37 or 38, for delivery to the Party's delivery address at line 46 or 47.

46 Delivery address for Owner: _____

47 Delivery address for Broker: _____

48 (5) **E-Mail:** electronically transmitting the document or written notice to the Party's e-mail address, if given below at line 52 or 53.

49 If this is a consumer transaction where the property being rented or the rental proceeds are used primarily for personal, family or
50 household purposes, each consumer providing an e-mail address below has first consented electronically to the use of electronic
51 documents, e-mail delivery and electronic signatures in the transaction, as required by federal law.

52 E-Mail address for Owner: _____

53 E-Mail address for Broker: **mlarkin@keeferealestate.com**

54 **TERMINATION FEE** If this Listing is terminated because of a sale, exchange, option or other transfer of legal or equitable title to the
55 Property, Owner agrees to pay Broker a termination fee in the amount of: \$ _____

56 or _____ % of the sale price (or the fair market value of the Property in the case of an exchange), whichever is greater.

57 The termination fee shall be due at the time of closing or transaction and shall be reduced by any commissions payable to Broker in
58 connection with the transaction. A sale of part of the Property does not terminate this Listing as to the remainder of the Property. This
59 Listing shall not terminate because of the lease of all or part of the Property.

60 **NOTICE: Broker has the authority under Wis. Stat. § 779.32 to file a broker lien for commissions or compensation earned but**
 61 **not paid when due against the commercial real estate, or the interest in the commercial real estate, if any, that is the subject**
 62 **of this Listing. "Commercial real estate" includes all real estate except (a) real property containing 8 or fewer dwelling units,**
 63 **(b) real property that is zoned for residential purposes and that does not contain any buildings or structures, and (c) real**
 64 **property that is zoned for agricultural purposes.**

65 **OWNER'S COOPERATION** Owner agrees to cooperate fully with Broker in all respects regarding the leasing (or other transfer of the
 66 Property) and the performance of the Broker's duties under this Listing, to allow Broker to show the Property at reasonable times and
 67 upon reasonable notice, to allow Broker to advertise including placing a "For Lease" sign upon the Property and advertise incentives,
 68 repairs, build-outs, credits, etc. offered by Owner in additional provisions at lines 276-280 in an addendum attached per lines 274-275.

69 **OWNER'S DISCLOSURE REPORT** Wis. Admin. Code Chapter REEB 24 requires listing brokers to make inquiries of the Owner on
 70 the structure, mechanical systems and other relevant aspects of the property and to request that the Owner provide a written response
 71 to the broker's inquiry. Owner agrees to provide Broker with written disclosure of all defects known to Seller with regards to the Property
 72 and to complete any and all other disclosure report(s) provided by Broker, as may be applicable or required by law. Owner agrees to
 73 promptly amend the report(s) to include any defects (as defined in the report(s)) which Owner learns of after completion of the report(s),
 74 but before acceptance of a tenant's lease. Owner authorizes Broker to distribute the report(s) to all interested parties and their agents
 75 inquiring about the Property, and acknowledges that Broker has a duty to disclose all Material Adverse Facts, as required by law.

76 **OWNER REPRESENTATIONS REGARDING DEFECTS** Owner represents to Broker that as of the date of this Listing, if an owner's
 77 disclosure report or other form of written response to Broker's inquiry regarding the condition of the Property has been made by the
 78 Owner, the Owner has no notice or knowledge of any defects affecting the Property other than those noted on Owner's disclosure
 79 report(s) or written response(s).

80 **WARNING: IF OWNER REPRESENTATIONS AT LINES 161-184 AND ELSEWHERE ARE NOT CORRECT, OWNER MAY BE**
 81 **LIABLE FOR DAMAGES AND COSTS.**

82 **OWNER'S OBLIGATIONS** During the term of this Listing, Owner agrees to provide to Broker:

- 83 (1) Copies of all code violation orders and notices, information and reports regarding environmental concerns on the Property, and all
 84 other records and documents relating to conditions affecting the Property;
- 85 (2) Any Owner-approved leases, addenda, rules and regulations and related forms and materials required in connection with the
 86 renting of the Property; and
- 87 (3) Make available to Broker all data, records, documents, rules and regulations, and other materials required in connection with the
 88 renting of the Property.

89 **■ BROKER DISCLOSURE TO CLIENTS:-**

90 **UNDER WISCONSIN LAW, A BROKER OWES CERTAIN DUTIES TO ALL PARTIES TO A TRANSACTION:**

- 91 (a) ~~The duty to provide brokerage services to you fairly and honestly.~~
- 92 (b) ~~The duty to exercise reasonable skill and care in providing brokerage services to you.~~
- 93 (c) ~~The duty to provide you with accurate information about market conditions within a reasonable time if you request it, unless~~
 94 ~~disclosure of the information is prohibited by law.~~
- 95 (d) ~~The duty to disclose to you in writing certain material adverse facts about a property, unless disclosure of the information is~~
 96 ~~prohibited by law. (See lines 215-218)~~
- 97 (e) ~~The duty to protect your confidentiality. Unless the law requires it, the broker will not disclose your confidential information or the~~
 98 ~~confidential information of other parties. (See lines 155-157)~~
- 99 (f) ~~The duty to safeguard trust funds and other property the broker holds.~~
- 100 (g) ~~The duty, when negotiating, to present contract proposals in an objective and unbiased manner and disclose the advantages and~~
 101 ~~disadvantages of the proposals.~~

102 **■ BECAUSE YOU HAVE ENTERED INTO AN AGENCY AGREEMENT WITH A BROKER, YOU ARE THE BROKER'S CLIENT. A**
 103 **BROKER OWES ADDITIONAL DUTIES TO A CLIENT:**

- 104 (a) ~~The broker will provide, at your request, information and advice on real estate matters that affect your transaction, unless you~~
 105 ~~release the broker from this duty.~~
- 106 (b) ~~The broker must provide you with all material facts affecting the transaction, not just adverse facts.~~
- 107 (c) ~~The broker will fulfill the broker's obligations under the agency agreement and fulfill your lawful requests that are within the scope of~~
 108 ~~the agency agreement.~~
- 109 (d) ~~The broker will negotiate for you, unless you release the broker from this duty.~~
- 110 (e) ~~The broker will not place the broker's interests ahead of your interests. The broker will not, unless required by law, give information or~~
 111 ~~advice to other parties who are not the broker's clients, if giving the information or advice is contrary to your interests.~~
- 112 (f) ~~If you become involved in a transaction in which another party is also the broker's client (a "multiple representation relationship"),~~
 113 ~~different duties may apply.~~

114 **■ MULTIPLE REPRESENTATION RELATIONSHIPS AND DESIGNATED AGENCY:**

- 115 ~~■ A multiple representation relationship exists if a broker has an agency agreement with more than one client who is a party in the~~
 116 ~~same transaction. In a multiple representation relationship, if all of the broker's clients in the transaction consent, the broker may~~
 117 ~~provide services to the clients through designated agency.~~
- 118 ~~■ Designated agency means that different salespersons employed by the broker will negotiate on behalf of you and the other client or~~
 119 ~~clients in the transaction, and the broker's duties will remain the same. Each salesperson will provide information, opinions, and~~
 120 ~~advice to the client for whom the salesperson is negotiating, to assist the client in the negotiations. Each client will be able to receive~~
 121 ~~information, opinions, and advice that will assist the client, even if the information, opinions, or advice gives the client advantages in~~
 122 ~~the negotiations over the broker's other clients. A salesperson will not reveal any of your confidential information to another party~~
 123 ~~unless required to do so by law.~~
- 124 ~~■ If a designated agency relationship is not in effect you may authorize or reject a multiple representation relationship. If you authorize a~~
 125 ~~multiple representation relationship the broker may provide brokerage services to more than one client in a transaction but neither the~~

126 broker nor any of the broker's salespersons may assist any client with information, opinions, and advice which may favor the interests
127 of one client over any other client. If you do not consent to a multiple representation relationship the broker will not be allowed to
128 provide brokerage services to more than one client in the transaction.

129 ~~INITIAL ONLY ONE OF THE THREE LINES BELOW:~~

130 _____ I consent to designated agency.

131 _____ I consent to multiple representation relationships, but I do not consent to designated agency.

132 _____ I reject multiple representation relationships.

133 ~~NOTE: YOU MAY WITHDRAW YOUR CONSENT TO DESIGNATED AGENCY OR TO MULTIPLE REPRESENTATION~~
134 ~~RELATIONSHIPS BY WRITTEN NOTICE TO THE BROKER AT ANY TIME. YOUR BROKER IS REQUIRED TO DISCLOSE TO YOU~~
135 ~~IN YOUR AGENCY AGREEMENT THE COMMISSION OR FEES THAT YOU MAY OWE TO YOUR BROKER. IF YOU HAVE ANY~~
136 ~~QUESTIONS ABOUT THE COMMISSION OR FEES THAT YOU MAY OWE BASED UPON THE TYPE OF AGENCY RELATIONSHIP~~
137 ~~YOU SELECT WITH YOUR BROKER YOU SHOULD ASK YOUR BROKER BEFORE SIGNING THE AGENCY AGREEMENT.~~

138 ~~■ SUBAGENCY: The broker may, with your authorization in the agency agreement, engage other brokers who assist your broker by~~
139 ~~providing brokerage services for your benefit. A subagent will not put the subagent's own interests ahead of your interests. A subagent will~~
140 ~~not, unless required by law, provide advice or opinions to other parties if doing so is contrary to your interests.~~

141 ~~PLEASE REVIEW THIS INFORMATION CAREFULLY. A broker or salesperson can answer your questions about brokerage~~
142 ~~services, but if you need legal advice, tax advice, or a professional home inspection, contact an attorney, tax advisor, or home~~
143 ~~inspector. This disclosure is required by section 452.135 of the Wisconsin statutes and is for information only. It is a plain~~
144 ~~language summary of a broker's duties to you under section 452.133 (2) of the Wisconsin statutes.~~

145 ~~■ CONFIDENTIALITY NOTICE TO CLIENTS: Broker will keep confidential any information given to Broker in confidence, or any~~
146 ~~information obtained by Broker that he or she knows a reasonable person would want to be kept confidential, unless the information~~
147 ~~must be disclosed by law or you authorize Broker to disclose particular information. Broker shall continue to keep the information~~
148 ~~confidential after Broker is no longer providing brokerage services to you.~~

149 The following information is required to be disclosed by law:

150 1) Material adverse facts, as defined in section 452.01(5g) of the Wisconsin statutes (lines 215-218).

151 2) Any facts known by the Broker that contradict any information included in a written inspection report on the property or real estate
152 that is the subject of the transaction.

153 To ensure that the Broker is aware of what specific information you consider confidential, you may list that information below (see lines
154 155-157). At a later time, you may also provide the Broker with other information you consider to be confidential.

155 **CONFIDENTIAL INFORMATION:** _____
156 _____

157 _____
158 **NON-CONFIDENTIAL INFORMATION** (The following may be disclosed by Broker): _____
159 _____

160 _____

161 **OWNER'S WARRANTIES, COVENANTS AND REPRESENTATIONS** Owner represents any materials and information given to
162 Broker by Owner are true and complete and that the lease and other forms provided to Broker by Owner comply with all applicable
163 laws. Owner agrees to hold Broker harmless from loss by reason of Broker's use of these materials, forms and information pursuant to
164 the terms of this Listing, including the payment of reasonable attorney's fees in the event of any suit against Broker arising out of the
165 use of these materials, forms and information.

166 Owner warrants and represents to Broker that:

167 (1) Owner has no notice or knowledge of any conditions affecting the Property unless indicated at lines 276-280 or in an addendum
168 attached per lines 274-275.

169 (2) Owner has no notice or knowledge of other conditions or occurrences which would significantly reduce the value of the rental
170 interest to a reasonable person with knowledge of the nature and scope of the condition or occurrence.

171 (3) Owner has made no rent concessions or other agreements affecting the Property other than those disclosed in writing to Broker
172 prior to execution of this Listing.

173 (4) Owner has authority to lease the Property. If the Owner is an entity, Owner agrees, within ten days of (Broker's request)
174 (execution of this Listing) **STRIKE ONE** ("execution of this Listing" if neither stricken), to provide Broker with a copy of documents
175 evidencing that the lease of the Property has been properly authorized. If Owner is a tenant subleasing the Property, Owner
176 represents that Owner has authority to enter into this Listing and to sublease the Property. Owner agrees, within ten days of
177 Broker's request, to provide Broker with a copy of documents evidencing that the sublease of the Property has been properly
178 authorized.

179 (5) Owner agrees to make the following repairs and build-outs to the Property: _____
180 _____ **STRIKE AND COMPLETE AS APPLICABLE**

181 Exceptions to representations stated in lines 167-180: _____
182 _____

183 Owner agrees to promptly inform Broker, in writing, of any information that would modify the above representations during the term of
184 this Listing.

185 **■ NON-DISCRIMINATION: Owner and Broker agree that they will not discriminate against any prospective buyer or tenant on**
186 **account of race, color, sex, sexual orientation as defined in Wis. Stat. § 111.32(13m), disability, religion, national origin,**
187 **marital status, lawful source of income, age, ancestry, familial status or in any other unlawful manner.**

188 **■ NOTICE ABOUT SEX OFFENDER REGISTRY:** You may obtain information about the sex offender registry and persons registered
189 with the registry by contacting the Wisconsin Department of Corrections on the Internet at <http://www.doc.wi.gov> or by telephone at
190 (608) 240-5830.

191 **MISCELLANEOUS PROVISIONS** The warranties, representations and covenants made in this Listing survive the execution of this
192 listing and the lease. This Listing, including any amendments to it, contains the entire agreement of the Parties to this Listing. All prior

193 negotiations and discussions have been merged into this Listing. This agreement binds and inures to the benefit of the Parties to this
 194 Listing and their successors in interest.

195 **SHOWING RESPONSIBILITIES** Owner is aware that there is a potential risk of injury, damage and/or theft involving persons
 196 attending a showing of the Property. Owner accepts responsibility for preparing the Property to minimize the likelihood of injury,
 197 damage and/or loss of personal property. Owner agrees to hold Broker harmless for any losses or liability resulting from personal injury,
 198 property damage or theft occurring during showings other than those caused by Broker's negligence or intentional wrongdoing. Owner
 199 acknowledges that showings may be conducted by licensees other than Broker, that appraisers and inspectors may conduct appraisals
 200 and inspections without being accompanied by Broker or other licensees, and that potential tenants or licensees may be present at all
 201 inspections and testing and may photograph or videotape Property unless otherwise provided for in additional provisions at lines 276-
 202 280 or in an addendum attached per lines 274-275.

203 **DEFINITIONS:**

204 **ADVERSE FACT:** An "adverse fact" means any of the following:

205 (a) A condition or occurrence that is generally recognized by a competent licensee as doing any of the following:

- 206 1) significantly and adversely affecting the value of the Property;
- 207 2) significantly reducing the structural integrity of improvements to real estate; or
- 208 3) presenting a significant health risk to occupants of the Property.

209 (b) Information that indicates that a party to a transaction is not able to or does not intend to meet his or her obligations under a
 210 contract or agreement made concerning the transaction.

211 **DEADLINES - DAYS:** Deadlines expressed as a number of "days" from an event are calculated by excluding the day the event
 212 occurred and by counting subsequent calendar days.

213 **GROSS RENT:** "Gross rent" lease means the tenant will pay the designated rent plus any amounts agreed upon to compensate
 214 Owner for tenant improvement costs. Owner shall pay all taxes, utilities, insurance and other operating expenses.

215 **MATERIAL ADVERSE FACT:** "Material adverse fact" means an adverse fact that a party indicates is of such significance, or that is
 216 generally recognized by a competent licensee as being of such significance to a reasonable party, that it affects or would affect the
 217 party's decision to enter into a contract or agreement concerning a transaction or affects or would affect the party's decision about the
 218 terms of such a contract or agreement.

219 **NET RENT:** "Net rent" lease means the tenant will pay the designated rent plus all taxes, utilities, insurance, any amounts agreed
 220 upon to compensate Owner for tenant improvement costs and all other operating expenses.

221 **OWNER:** "Owner," means the party who, by executing this Listing, authorizes Broker to procure tenants and to negotiate leases.
 222 "Owner" includes a person(s) who has a tenancy interest who is/are seeking to sublease the Property.

223 **PERSON ACTING ON BEHALF OF TENANT:** "Person acting on behalf of tenant" shall mean any person joined in interest with tenant,
 224 or otherwise acting on behalf of tenant, including but not limited to tenant's immediate family, agents, servants, employees, directors,
 225 managers, members, officers, owners, partners, incorporators and organizers, as well as any and all corporations, partnerships, limited
 226 liability companies, trusts or other entities created or controlled by, affiliated with or owned by tenant, in whole or in part whether
 227 created before or after expiration of this Listing.

228 **PROTECTED TENANT:** "Protected tenant" means a tenant who personally, or through any Person Acting on Behalf of Tenant, during
 229 the term of the Listing: 1) delivers to Owner or Broker a written rental proposal regarding the Property; 2) negotiates directly with Owner
 230 by discussing with Owner the potential terms upon which tenant might acquire a rental interest in the Property; or 3) attends an
 231 individual showing of the Property or discusses with Broker or cooperating brokers the potential terms upon which tenant might acquire
 232 a rental interest in the property, but only if Broker delivers the tenant's name to Owner, in writing, no later than three days after the
 233 expiration of the Listing. The requirement in 3), to deliver the tenant's name to Owner in writing, may be fulfilled as follows: a) If the
 234 Listing is effective only as to certain individuals who are identified in the Listing, by the identification of the individuals in the Listing; or,
 235 b) if a tenant has requested that the tenant's identity remain confidential, by delivery of a written notice identifying the broker with whom
 236 the tenant negotiated and the date(s) of any showings or other negotiations. A Protected Tenant also includes any Person Acting on
 237 Behalf of Tenant joined in interest with or otherwise acting on behalf of a Protected Tenant, who acquires an interest in the Property
 238 during the extension of listing period as noted on lines 251-255.

239 **PROCURE:** A tenant is procured when a lease of all or part of the Property is entered into between the Owner and a tenant or when a
 240 ready, willing and able tenant submits a written lease proposal at substantially the terms specified in this Listing. A tenant is ready
 241 willing and able when the tenant submitting the written lease proposal has the ability to complete the tenant's obligations under the
 242 lease.

243 **RENTABLE SQUARE FOOTAGE:** "Rentable square footage" means the tenant's pro rata portion of the entire floor, excluding
 244 elements of the building that penetrate through the floor to areas below. The rentable area of a floor is computed by measuring to the
 245 inside finished surface of the dominant portion of the permanent building walls, excluding any major vertical penetrations of the floor. No
 246 deductions are made for columns and projections necessary to the building.

247 **USABLE SQUARE FOOTAGE:** "Usable square footage" means the actual occupiable floor area; computed by measuring the finished
 248 surface of the rented space side of corridor and other permanent walls to the center of partitions that separate the rented space from
 249 adjoining usable areas, and to the inside finished surface of the dominate portion of the permanent outer building walls. No deductions
 250 are made for columns and projections necessary to the building.

251 **EXTENSION OF LISTING:** The Listing term is extended for a period of one year as to any Protected Tenant. Upon receipt of a
 252 written request from Owner or a broker who has listed the Property, Broker agrees to promptly deliver to Owner a written list of those
 253 tenants known by Broker to whom the extension period applies. Should this Listing be terminated by Owner prior to the expiration of
 254 the term stated in this Listing, this Listing shall be extended for Protected Tenants, on the same terms, for one year after the Listing is
 255 terminated.

256 **TERMINATION OF LISTING:** Neither Owner nor Broker has the legal right to unilaterally terminate this Listing absent a material
 257 breach of contract by the other party. Owner understands that the parties to the Listing are Owner and the Broker (firm). Owner and
 258 Broker agree that any termination of this Listing by either party before the date stated on line 282 shall be indicated to the other Party in
 259 writing and shall not be effective until delivered to the other Party in accordance with lines 36-53.

260 ■ **EXCLUSIONS:** All persons whose lease of the Property would earn a prior listing broker a commission under a prior listing contract
261 are excluded from this Listing to the extent of the prior broker's legal rights, unless otherwise agreed to in writing. Within seven days of
262 this Listing, Owner agrees to deliver to Broker a written list of all persons whose procurement as a tenant would earn another broker a
263 commission under a prior listing contract. The following other potential tenants are excluded from this Listing until _____

264 [INSERT DATE] _____
265 These other tenants are no longer excluded from this Listing after the specified date unless, on or before the specified date, Owner has
266 either entered into a lease with the tenant or rented the Property to the tenant.

267 **OWNER'S AUTHORIZATION** Owner authorizes Broker and Broker agrees to use reasonable efforts to procure tenants, negotiate
268 leases of the Property, receive and hold deposits **STRIKE DUTIES WHICH DO NOT APPLY** and provide the following services:
269 _____

270 This Property is also subject to: A Property Management Agreement A Listing Contract for Sale of Property [CHECK AS
271 APPLICABLE] between Owner and Broker.

272 **NOTE: Unless otherwise agreed, this Listing does not obligate Broker to perform any property management duties (e.g.**
273 **building maintenance) or listing for sale duties.**

274 **ADDENDA** The attached _____
275 _____ is/are made part of this Listing.

276 **ADDITIONAL PROVISIONS** _____
277 _____
278 _____
279 _____
280 _____

281 ■ **TERM OF THE CONTRACT:** From the _____ day of _____, _____, up to and
282 including midnight of the _____ day of _____, _____.

283 **READING/RECEIPT: BY SIGNING BELOW, OWNER ACKNOWLEDGES RECEIPT OF A COPY OF THIS LISTING CONTRACT**
284 **AND THAT HE/SHE HAS READ ALL 5 PAGES AS WELL AS ANY ADDENDA AND ANY OTHER DOCUMENTS INCORPORATED**
285 **INTO THE LISTING.**

286 Owner Entity Name (if any): _____

287 (x) _____
288 Authorized Signature ▲ Print Name & Title Here ▶ Date ▲

289 (x) _____
290 Individual Owner's Signature ▲ Print Name Here ▶ Date ▲

291 (x) _____
292 Authorized Signature ▲ Print Name & Title Here ▶ Date ▲

293 (x) _____
294 Individual Owner's Signature ▲ Print Name Here ▶ Date ▲

295 Owner Entity Name (if any): _____

296 (x) _____
297 Authorized Signature ▲ Print Name & Title Here ▶ Date ▲

298 (x) _____
299 Individual Owner's Signature ▲ Print Name Here ▶ Date ▲

300 (x) _____
301 Authorized Signature ▲ Print Name & Title Here ▶ Date ▲

302 (x) _____
303 Individual Owner's Signature ▲ Print Name Here ▶ Date ▲

304 (x) _____ **Keefe Real Estate**
305 Agent for Broker ▲ Print Name Here: ▶ **Mark Larkin** Broker/Firm Name ▲ Date ▲

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Drafted by: Attorney Cori M. Lamont
No representation is made as the legal validity of any provision or the adequacy of any provision in any specific transaction.

DISCLOSURE TO CLIENTS

1 UNDER WISCONSIN LAW, A BROKERAGE FIRM (HEREINAFTER FIRM) AND ITS BROKERS AND
2 SALESPERSONS (HEREINAFTER AGENTS) OWE CERTAIN DUTIES TO ALL PARTIES TO A TRANSACTION:

- 3 (a) The duty to provide brokerage services to you fairly and honestly.
- 4 (b) The duty to exercise reasonable skill and care in providing brokerage services to you.
- 5 (c) The duty to provide you with accurate information about market conditions within a reasonable time if you
6 request it, unless disclosure of the information is prohibited by law.
- 7 (d) The duty to disclose to you in writing certain Material Adverse Facts about a property, unless disclosure of the
8 information is prohibited by law (see lines 28-37).
- 9 (e) The duty to protect your confidentiality. Unless the law requires it, the Firm and its Agents will not disclose your
10 confidential information or the confidential information of other parties (see lines 78-96).
- 11 (f) The duty to safeguard trust funds and other property held by the Firm or its Agents.
- 12 (g) The duty, when negotiating, to present contract proposals in an objective and unbiased manner and disclose the
13 advantages and disadvantages of the proposals.

14 **BECAUSE YOU HAVE ENTERED INTO AN AGENCY AGREEMENT WITH A FIRM, YOU ARE THE FIRM'S**
15 **CLIENT. A FIRM AND ITS AGENTS OWE ADDITIONAL DUTIES TO YOU AS A CLIENT OF THE FIRM.**

- 16 (a) The Firm or one of its Agents will provide, at your request, information and advice on real estate matters that
17 affect your transaction, unless you release the Firm from this duty.
 - 18 (b) The Firm or one of its Agents must provide you with all material facts affecting the transaction, not just Adverse
19 Facts.
 - 20 (c) The Firm and its Agents will fulfill the Firm's obligations under the agency agreement and fulfill your lawful
21 requests that are within the scope of the agency agreement.
 - 22 (d) The Firm and its Agents will negotiate for you, unless you release them from this duty.
 - 23 (e) The Firm and its Agents will not place their interests ahead of your interests. The Firm and its Agents will not,
24 unless required by law, give information or advice to other parties who are not the Firm's clients, if giving the
25 information or advice is contrary to your interests.
- 26 If you become involved in a transaction in which another party is also the Firm's client (a "multiple representation
27 relationship"), different duties may apply.

28 **DEFINITION OF MATERIAL ADVERSE FACTS**

29 A "Material Adverse Fact" is defined in Wis. Stat. § 452.01(5g) as an Adverse Fact that a party indicates is of
30 such significance, or that is generally recognized by a competent licensee as being of such significance to a
31 reasonable party, that it affects or would affect the party's decision to enter into a contract or agreement concerning a
32 transaction or affects or would affect the party's decision about the terms of such a contract or agreement.

33 An "Adverse Fact" is defined in Wis. Stat. § 452.01(1e) as a condition or occurrence that a competent licensee
34 generally recognizes will significantly and adversely affect the value of the property, significantly reduce the structural
35 integrity of improvements to real estate, or present a significant health risk to occupants of the property; or
36 information that indicates that a party to a transaction is not able to or does not intend to meet his or her obligations
37 under a contract or agreement made concerning the transaction.

38 **MULTIPLE REPRESENTATION RELATIONSHIPS AND DESIGNATED AGENCY**

39 ■ A multiple representation relationship exists if a firm has an agency agreement with more than one client who is a
40 party in the same transaction. If you and the Firm's other clients in the transaction consent, the Firm may provide
41 services through designated agency, which is one type of multiple representation relationship.

42 ■ Designated agency means that different Agents with the Firm will negotiate on behalf of you and the other client or
43 clients in the transaction, and the Firm's duties to you as a client will remain the same. Each Agent will provide
44 information, opinions, and advice to the client for whom the Agent is negotiating, to assist the client in the
45 negotiations. Each client will be able to receive information, opinions, and advice that will assist the client, even if the
46 information, opinions, or advice gives the client advantages in the negotiations over the Firm's other clients. An Agent
47 will not reveal any of your confidential information to another party unless required to do so by law.

48 ■ If a designated agency relationship is not authorized by you or other clients in the transaction, you may still
49 authorize or reject a different type of multiple representation relationship in which the Firm may provide brokerage
50 services to more than one client in a transaction but neither the Firm nor any of its Agents may assist any client with
51 information, opinions, and advice which may favor the interests of one client over any other client. Under this neutral
52 approach, the same Agent may represent more than one client in a transaction.

53 ■ If you do not consent to a multiple representation relationship the Firm will not be allowed to provide brokerage
54 services to more than one client in the transaction.

55

CHECK ONLY ONE OF THE THREE BELOW:

56 The same firm may represent me and the other party as long as the same agent is not
57 representing us both (multiple representation relationship with designated agency).

58 The same firm may represent me and the other party, but the firm must remain neutral
59 regardless if one or more different Agents are involved (multiple representation relationship
60 without designated agency).

61 The same firm cannot represent both me and the other party in the same transaction (I/we
62 reject multiple representation relationships).

63 **NOTE: All clients who are parties to this agency agreement consent to the selection checked above. You**
64 **may modify this selection by written notice to the firm at any time. Your firm is required to disclose to you in**
65 **your agency agreement the commission or fees that you may owe to your firm. If you have any questions**
66 **about the commission or fees that you may owe based upon the type of agency relationship you select with**
67 **your firm, you should ask your firm before signing the agency agreement.**

68

SUBAGENCY

69 Your firm may, with your authorization in the agency agreement, engage other firms (subagent firms) to assist your firm
70 by providing brokerage services for your benefit. A subagent firm and the agents associated with the subagent firm will
71 not put their own interests ahead of your interests. A subagent firm will not, unless required by law, provide advice or
72 opinions to other parties if doing so is contrary to your interests.

73 **PLEASE REVIEW THIS INFORMATION CAREFULLY. An Agent can answer your questions about brokerage**
74 **services, but if you need legal advice, tax advice, or a professional home inspection, contact an attorney, tax**
75 **advisor, or home inspector.**

76 This disclosure is required by section 452.135 of the Wisconsin statutes and is for information only. It is a plain language
77 summary of the duties owed to you under section 452.133(2) of the Wisconsin statutes.

78 **CONFIDENTIALITY NOTICE TO CLIENTS** The Firm and its Agents will keep confidential any information given to the Firm
79 or its Agents in confidence, or any information obtained by the Firm and its Agents that they know a reasonable
80 person would want to be kept confidential, unless the information must be disclosed by law or you authorize the Firm
81 to disclose particular information. The Firm and its Agents shall continue to keep the information confidential after the
82 Firm is no longer providing brokerage services to you.

83 The following information is required to be disclosed by law:

- 84 1. Material Adverse Facts, as defined in Wis. Stat. § 452.01(5g) (see lines 28-37).
- 85 2. Any facts known by the Firm or its Agents that contradict any information included in a written inspection
- 86 report on the property or real estate that is the subject of the transaction.

87 To ensure that the Firm and its Agents are aware of what specific information you consider confidential, you may
88 list that information below (see lines 90-96). At a later time, you may also provide the Firm or its Agents with other
89 information you consider to be confidential.

90 **CONFIDENTIAL INFORMATION:** _____
91 _____
92 _____

93 **NON-CONFIDENTIAL INFORMATION** (the following information may be disclosed by the Firm and its Agents): _____
94 _____
95 _____

96 _____ *(Insert information you authorize to be disclosed, such as financial qualification information.)*

97 **If Client's agency agreement is for brokerage services related to real estate primarily intended for use as a**
98 **residential property containing one to four dwelling units, Wisconsin law requires the Firm to request the**
99 **Client's signed acknowledgment that the Client has received a copy of this written disclosure statement.**

100 Name of Firm: _____

101
102 Client's Signature ▲ _____ Date ▲ _____ Client's Signature ▲ _____ Date ▲ _____

103 Client's Name: _____ Client's Name: _____

No representation is made as to the legality, appropriateness or adequacy of any provision in a specific transaction.
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Memo

To: Mayor Kupsik, City Council and City Administrator Oborn
From: Michael Rasmussen, Chief of Police
Date: 7/8/2016
Re: Request to hire additional full time officer

The July 7, 2016 Police and Fire Commission Agenda included item I. Request to hire additional full time officer.

Below is the excerpt of the additional full time officer discussion from the Police and Fire Commission meeting July 7, 2016

I. Request to hire additional full time officer

Bittner motioned to recommend hiring an additional full time officer. Pollard seconded. Roll call vote: Pollard – Y, Bittner – Y, Hartz – Y. Motion carried 3-0.

Discussion: Chief Rasmussen made a request to fill an additional full time officer position from the eligibility list presented at the meeting. Chief Rasmussen is requesting the additional officer because Assistant Chief Reuss will be retiring in March 2017, a second officer has a tentative retirement date and a third officer, who is currently out on an injury, has also talked about retiring next year. The position will not be an additional position but he would like to hire the person earlier and begin training. The department is currently below budget by \$13,000 for reserve officers. The overtime budget is increased because full time officers are working extra hours and full time officers are getting burned out with the short staff. Bittner stated that Chief Rasmussen is aware of the budget numbers for staffing and advised Chief Rasmussen to run the department as he sees fit. City Administrator Oborn advised that he feels the city council needs to approve the additional officer as it is a temporary overhire subject to budget approval but he will make a recommendation that the city council approve the hiring. With the vacancy now and the potential vacancies in the future it makes sense to hire the additional officer at this time.

**City of Lake Geneva
Council Meeting
July 11, 2016**

Prepaid Checks

6/29/16 to 7/08/16

**Total:
\$2,351.22**

Checks over \$5,000:

\$ -

FROM 06/29/2016 TO 07/08/2016

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
EQUAL	EQUAL RIGHTS DIVISION								
	250-6/16			06/30/16		700033	07/06/16	712.50	712.50
		01 WORK PERMITS-JUN	1100002422						712.50
								VENDOR TOTAL:	712.50
PCP	PETTY CASH - POLICE DEPT								
	PETTY CASH 7/16			07/08/16		63045	07/08/16	68.62	68.62
		01 USPS-POSTAGE	1121005312						67.60
		02 WALMART-LADLE	1121005399						1.02
								VENDOR TOTAL:	68.62
PROPH	PROPHOENIX								
	2016 CONF			07/08/16		63046	07/08/16	950.00	950.00
		01 2016 CONF-PAPENFUS,BONK	1121005410						950.00
								VENDOR TOTAL:	950.00
USBANK	US BANK								
	3341-6/16			06/10/16		62743	07/06/16	620.10	620.10
		01 GREAT WOLF LODGE-TAX CREDIT	1121005331						-4.90
		02 GREAT WOLF LODGE-TAX CREDIT	1121005331						-36.75
		03 GALLS-TAX CREDIT	1121005410						-27.63
		04 TARGET-SPOON RETURNED	1121005399						-5.99
		05 BITTNER-CAKE-AWARDS CEREMONY	1121005399						78.00
		06 TARGET-SPOON	1121005399						5.99
		07 WALMART-HAND MIRROR	1121005399						4.72
		08 MAMA CIMINOS-FOOD SPEC INVEST	1121005380						32.00
		09 NEXT DOOR PUB-FOOD SPEC INVEST	1121005380						38.14
		10 SUBWAY-FOOD SPEC INVEST	1121005380						71.74
		11 APCO-EMD CERT KOSTMAN	1121005415						30.00
		12 BITTNER-FOOD SPEC INVEST	1121005380						24.95
		13 PIGGLYWIGGLY-FOOD SPEC INVEST	1121005380						33.86
		14 NITERIDER-BIKE BATTERY	1121005361						156.10
		15 TARGET-STORAGE TUBS	1121005139						11.98
		16 WAYFAIR-STORAGE CABINETS	1121005139						43.89
		17 RADISSON-BSSA	1121005330						164.00
								VENDOR TOTAL:	620.10
								TOTAL --- ALL INVOICES:	2,351.22

**City of Lake Geneva
Council Meeting
July 11, 2016**

Accounts Payable

	<u>Fund #</u>	
1. General Fund	11	\$ 55,409.02
2. Debt Service	20	\$ -
3. TID #4	34	\$ 200.00
4. Lakefront	40	\$ 25,681.88
5. Capital Projects	41	\$ 307,097.62
6. Parking	42	\$ 7,980.50
7. Cemetery	48	\$ 953.74
8. Equipment Replacement	50	\$ -
9. Library Fund	99	\$ 7,616.88
10. Impact Fees	45	\$ -
11. Tax Agency Fund	89	\$ -
Total All Funds		\$404,939.64

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

COUNCIL MEETING DATE: 7/11/16

TOTAL UNPAID ACCOUNTS PAYABLE \$ 404,939.64

ITEMS > \$5,000

Northern Escrow Inc - Big Foot Shoreline Repairs, Draw #1	\$ 218,039.70
Payne & Dolan - Street Improvement Program, Draw #1	\$ 89,057.92
Gage Marine - Installation of Pier, Ramps, Fence, Posts; Drawings-Elmer Pier	\$ 20,852.80
YMCA - July/August Contribution	\$ 9,000.00
Lake Geneva Utility Commission - 2nd Quarter Utility Bills	\$ 7,369.01
CDW Government - Phone System Annual Support	\$ 5,563.03

Balance of Other Items \$ 55,057.18

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE # VENDOR #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

A+	A+ GRAPHICS & PRINTING						
10036	05/02/16	01	OLD TIME NEWSLETTER	1170005720		07/12/16	65.00
						INVOICE TOTAL:	65.00
10397	06/13/16	01	BIZ CARDS-EARLE	1132105340		07/12/16	45.00
						INVOICE TOTAL:	45.00
						VENDOR TOTAL:	110.00
ADVANAU	ADVANCE AUTO PARTS						
7193615343917	06/01/16	01	GAS ADDITIVE	4800005351		07/12/16	8.99
						INVOICE TOTAL:	8.99
7193615544007	06/03/16	01	LIGHT BULBS-ENG #1	1122005351		07/12/16	65.36
						INVOICE TOTAL:	65.36
7193615544012	06/03/16	01	AIR HOSE, LIGHT BULBS-ENG #1	1122005351		07/12/16	34.98
						INVOICE TOTAL:	34.98
						VENDOR TOTAL:	109.33
ADVAND	ADVANCED DISPOSAL SERVICES						
A40000007329	06/15/16	01	LANDFILL USE-7.43 TN	1136005296		07/12/16	415.07
						INVOICE TOTAL:	415.07
						VENDOR TOTAL:	415.07
ALLIE	ALLIED SAFETY PRODUCTS						
5031	06/17/16	01	HARD HAT	1132105390		07/12/16	6.00
						INVOICE TOTAL:	6.00
						VENDOR TOTAL:	6.00
AMAZO	AMAZON						
8932-6/16	06/10/16	01	DVDS	9900005414		07/12/16	241.65

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

AMAZO	AMAZON						
8932-6/16	06/10/16	02	DVDS	9900005411		07/12/16	52.96
		03	BARCODE SCANNER	9900005514			40.95
		04	BARCODE READER,USB CABLES	9900005514			116.47
		05	BOOKS	9900005410			40.26
						INVOICE TOTAL:	492.29
						VENDOR TOTAL:	492.29
AMYS	AMY'S SHIPPING EMPORIUM						
2827	06/22/16	01	TSI-02 CALIBRATION	1122005312		07/12/16	73.87
						INVOICE TOTAL:	73.87
						VENDOR TOTAL:	73.87
ARROW	ARROW PEST CONTROL INC						
68882	06/17/16	01	PEST CONTROL-JUNE	9900005360		07/12/16	300.00
						INVOICE TOTAL:	300.00
						VENDOR TOTAL:	300.00
AUROL	AURORA HEALTH CARE						
316	06/14/16	01	PHARMACY CHARGES	1122005810		07/12/16	135.66
						INVOICE TOTAL:	135.66
						VENDOR TOTAL:	135.66
AUTOW	AUTOWORKS PLUS						
25453	05/23/16	01	VALVE STEM-AMB #1	1122005351		07/12/16	30.00
						INVOICE TOTAL:	30.00
						VENDOR TOTAL:	30.00
BAYCOM	BAYCOM INC						
EQUIPINV-003111	06/15/16	01	METAL STRAPS-LIGHTBAR	1121005361		07/12/16	214.28
						INVOICE TOTAL:	214.28
						VENDOR TOTAL:	214.28

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

BENDL	BENDLIN FIRE EQUIPMENT CO INC						
92825	06/15/16	01	VEHICLE WASH	1122005351		07/12/16	174.68
						INVOICE TOTAL:	174.68
						VENDOR TOTAL:	174.68
BOUND	BOUND TREE MEDICAL LLC						
82186077	06/21/16	01	GLOVES, STETHOSCOPE	1122005810		07/12/16	185.43
						INVOICE TOTAL:	185.43
						VENDOR TOTAL:	185.43
BREEZY	BREEZY HILL NURSERY						
I-195670	05/27/16	01	PLANTING MAINT-MAY	4234505220		07/12/16	4,217.61
						INVOICE TOTAL:	4,217.61
						VENDOR TOTAL:	4,217.61
BRIER	LORRAINE BRIERE						
MILEAGE 6/16	06/30/16	01	JUN MILEAGE-112 MILES	1115105399		07/12/16	60.48
						INVOICE TOTAL:	60.48
						VENDOR TOTAL:	60.48
BRISTOL	BRISTOL MUNICIPAL COURT						
WARRANT-BEARCE	06/24/16	01	#00B109435-BEARCE	1112002428		07/12/16	28.00
						INVOICE TOTAL:	28.00
						VENDOR TOTAL:	28.00
BSL	BADGER STATE INDUSTRIES						
304038	06/13/16	01	PAPER TOWELS, TP, TRASH BAGS	1152005350		07/12/16	296.62
						INVOICE TOTAL:	296.62
						VENDOR TOTAL:	296.62
BUFFA	BUFFALO GROVE HIGH SCHOOL						

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

BUFFA	BUFFALO GROVE HIGH SCHOOL						
REFUND	06/30/16	01	SEC DEP FI PARK-6/16-22	1100002353		07/12/16	150.00
						INVOICE TOTAL:	150.00
						VENDOR TOTAL:	150.00
BUMPL	BUMPER TO BUMPER AUTO PARTS						
662-342229	06/07/16	01	BATTERY-AMB #1	1122005351		07/12/16	246.97
						INVOICE TOTAL:	246.97
662-342518	06/10/16	01	WINDOW KNOB-ENG #1	1122005351		07/12/16	6.18
						INVOICE TOTAL:	6.18
662-342634	06/13/16	01	WASHER SOLVENT,FUEL CAP	1122005351		07/12/16	14.87
						INVOICE TOTAL:	14.87
662-343298	06/22/16	01	WD40	4800005340		07/12/16	19.98
						INVOICE TOTAL:	19.98
662-343307	06/22/16	01	LAMP-TAIL LIGHT	1132105351		07/12/16	29.98
						INVOICE TOTAL:	29.98
						VENDOR TOTAL:	317.98
CDW	CDW GOVERNMENT INC						
DJT6564	06/14/16	01	ANNUAL PHONE SYS SUPPORT	1115105450		07/12/16	4,285.01
		02	ANNUAL PHONE SYS SUPPORT	1100001391			1,071.25
						INVOICE TOTAL:	5,356.26
DKV4391	06/17/16	01	DVDS,HARD DRIVE	1121005305		07/12/16	72.30
		02	INK,ADAPTER	1114205310			86.15
						INVOICE TOTAL:	158.45
DLP0235	06/22/16	01	BATTERIES	1121005305		07/12/16	48.32
						INVOICE TOTAL:	48.32
						VENDOR TOTAL:	5,563.03

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT
CHICA CHICAGO TITLE COMPANY							
WA-6961	DRAW FEES	06/25/16	01 ESCROW SERVICES	3430005214		07/12/16	200.00
						INVOICE TOTAL:	200.00
						VENDOR TOTAL:	200.00
CHOUH SUSAN CHOUINARD							
MILEAGE	6/1/16	06/01/16	01 71 MILES-NEW BERLIN LIBRARY	9900005211		07/12/16	38.72
						INVOICE TOTAL:	38.72
						VENDOR TOTAL:	38.72
CINTAS CINTAS CORP							
0F36569488		05/26/16	01 EXTINGUISHER	1132105390		07/12/16	50.65
						INVOICE TOTAL:	50.65
						VENDOR TOTAL:	50.65
CITYDE CITY OF DELAVAN							
WARRANT-ROMERONUNEZ		06/24/16	01 #FC8086WDB1-NUNEZ	1112002428		07/12/16	366.00
						INVOICE TOTAL:	366.00
						VENDOR TOTAL:	366.00
COLUM COLUMBIA CASCADE COMPANY							
50401-39		05/13/16	05 DONATED BENCH-HARTNETT	1152005736	00000100	07/12/16	1,965.00
						INVOICE TOTAL:	1,965.00
						VENDOR TOTAL:	1,965.00
COMPL COMPLETE OFFICE OF WISCONSIN							
590226		06/09/16	01 PENS, MARKERS, CLIPS	1121005310		07/12/16	22.17
						INVOICE TOTAL:	22.17
590812		06/09/16	01 BINDER CLIPS	1121005310		07/12/16	7.08
						INVOICE TOTAL:	7.08
						VENDOR TOTAL:	29.25

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT
D&K D&K SERVICES							
2016128	06/26/16	01	SEWER RODDING	4055105360		07/12/16	125.00
		02	SEWER RODDING-LOCKER ROOM	1116105360			150.00
						INVOICE TOTAL:	275.00
						VENDOR TOTAL:	275.00
DOWN DOWN TO EARTH CONTRACTORS INC							
6226	06/15/16	01	MANHOLE FIX	1132155450		07/12/16	1,125.00
						INVOICE TOTAL:	1,125.00
						VENDOR TOTAL:	1,125.00
DUNN DUNN LUMBER & TRUE VALUE							
646787	05/31/16	01	LIGHT BULBS	9900005350		07/12/16	22.94
		02	DISCOUNT	9900004819			-2.29
						INVOICE TOTAL:	20.65
647362	06/03/16	01	CARB CLEANER, PLUGS-TWR #1	1122005351		07/12/16	30.94
		02	DISCOUNT	1100004819			-1.55
						INVOICE TOTAL:	29.39
647469	06/05/16	01	BUG/WEED KILLER	1122005350		07/12/16	23.97
		02	DISCOUNT	1100004819			-0.50
						INVOICE TOTAL:	23.47
647884	06/08/16	01	TIRE SEAL, WD40	4800005250		07/12/16	23.97
		02	CONCRETE MIX	4800005420			31.74
						INVOICE TOTAL:	55.71
647902	06/08/16	01	MINI LIGHT BULBS	9900005350		07/12/16	9.58
		02	DISCOUNT	9900004819			-0.96
						INVOICE TOTAL:	8.62
649620	06/21/16	01	PADLOCKS, WD40	9900005350		07/12/16	28.48

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT
DUNN	DUNN LUMBER & TRUE VALUE						
649620	06/21/16	02	DISCOUNT	9900004819		07/12/16	-2.30
						INVOICE TOTAL:	26.18
649792	06/22/16	01	KEYS-IRRIGATION	1152005352		07/12/16	5.97
		02	DISCOUNT	1100004819			-0.30
						INVOICE TOTAL:	5.67
649820	06/22/16	01	SPRAYER CASTERS	1152015952		07/12/16	21.96
		02	DISCOUNT	1100004819			-1.10
						INVOICE TOTAL:	20.86
649859	06/22/16	01	GRASS SEED	4800005362		07/12/16	59.99
						INVOICE TOTAL:	59.99
650334	06/27/16	01	GRINDING WHEEL, GLUE	4800005340		07/12/16	11.47
						INVOICE TOTAL:	11.47
650443	06/27/16	01	BATTERIES-MEGAPHONE	4054105310		07/12/16	14.99
		02	DISCOUNT	1100004819			-0.75
						INVOICE TOTAL:	14.24
650496	06/28/16	01	MARKING PAINT	1132135430		07/12/16	11.58
		02	DISCOUNT	1100004819			-0.58
						INVOICE TOTAL:	11.00
650567	06/28/16	01	TANK SPRAYER	4054105352		07/12/16	19.99
		02	DISCOUNT	1100004819			-1.00
						INVOICE TOTAL:	18.99
650725	06/29/16	01	FURNACE FILTER, BATTERIES	4055105350		07/12/16	19.78
		02	DISCOUNT	1100004819			-0.24
						INVOICE TOTAL:	19.54
650762	06/29/16	01	GFCI OUTLET	1122005241		07/12/16	20.99

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT
DUNN DUNN LUMBER & TRUE VALUE							
650762	06/29/16	02	DISCOUNT	1100004819		07/12/16	-1.05
						INVOICE TOTAL:	19.94
651554	07/06/16	01	FURNACE FILTERS	1151105240		07/12/16	14.37
		02	DRUM AUGER	1116105350			20.79
		03	DISCOUNT	1100004819			-1.76
						INVOICE TOTAL:	33.40
						VENDOR TOTAL:	379.12
DUO DUO SAFETY LADDER CORPORATION							
447222	12/23/14	01	RUNG REAMER TOOL RETURN	1122005351		03/16/16	-126.00
		02	REFUND CK RECD-TOOL RETURN	1122005351			126.00
						INVOICE TOTAL:	0.00
						VENDOR TOTAL:	0.00
ENTRA ENTRANCE SYSTEMS LLC							
14888	06/20/16	01	GATE FIX-1065 CAREY	1132105360		07/12/16	426.00
						INVOICE TOTAL:	426.00
						VENDOR TOTAL:	426.00
EXPERT EXPERT PLUMBING & HEATING							
8071-1	06/27/16	01	WATER METER LEAK-LIB	1152005241		07/12/16	378.16
						INVOICE TOTAL:	378.16
						VENDOR TOTAL:	378.16
FORD FORD OF LAKE GENEVA							
22880	06/03/16	01	ANTIFRZ FLUSH-AMB #1-4	1122005351		07/12/16	13.79
						INVOICE TOTAL:	13.79
52761	05/23/16	01	NEW THERMOSTAT-FORD EXPL	1122005240		07/12/16	320.97
						INVOICE TOTAL:	320.97

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE # VENDOR #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

FORD	FORD OF LAKE GENEVA						
52872	05/31/16	01	OIL,FILTER CHG-#205	1121005361		07/12/16	30.95
						INVOICE TOTAL:	30.95
52922	06/03/16	01	OIL,FILTER CHG-#200	1121005361		07/12/16	28.25
						INVOICE TOTAL:	28.25
53313	07/01/16	01	TRUNK LIFT FIX	4234505351		07/12/16	104.56
						INVOICE TOTAL:	104.56
						VENDOR TOTAL:	498.52
FOXRI	FOX RIVER FIRE & SAFETY						
279623	05/26/16	01	EXTINGUISHER TESTING	1122005820		07/12/16	492.45
						INVOICE TOTAL:	492.45
						VENDOR TOTAL:	492.45
GAGE	GAGE MARINE CORP						
123416	05/05/16	01	PIER,RAMP INSTALL	4052105211		07/12/16	17,410.00
						INVOICE TOTAL:	17,410.00
123574	05/12/16	01	FENCE INSTALL	4052105211		07/12/16	159.75
		02	LAGOON POSTS,ICE RAILS	4052105264			1,015.30
						INVOICE TOTAL:	1,175.05
123793	05/19/16	01	PLUMB 2 HORSES W/CRANE	4052115252		07/12/16	120.00
						INVOICE TOTAL:	120.00
124042	05/26/16	01	DRAWINGS-ELMER PIER	4052105800		07/12/16	2,147.75
						INVOICE TOTAL:	2,147.75
						VENDOR TOTAL:	20,852.80
GALLS	GALLS LLC						
5495735	06/03/16	01	UNIFORM-WALSER	1121005138		07/12/16	141.12
						INVOICE TOTAL:	141.12

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

GALLS	GALLS LLC						
5563709	06/16/16	01	UNIFORM-THORNBURGH	1121005138		07/12/16	87.76
						INVOICE TOTAL:	87.76
						VENDOR TOTAL:	228.88
GDHAR	GDH ARCHITECTS PA						
16.051LGPL	05/31/16	01	"DISTINCTIVE HOMES" BOOK	9900005410		07/12/16	54.00
						INVOICE TOTAL:	54.00
						VENDOR TOTAL:	54.00
GLOBALI	GLOBAL IMPORTS INC						
377187	06/20/16	01	BATTERIES-FLASHLIGHTS	1122005240		07/12/16	35.85
						INVOICE TOTAL:	35.85
						VENDOR TOTAL:	35.85
HENRYS	HENRY SCHEIN INC						
31239671	06/06/16	01	O2 BOTTLE HANDLE-SQD #1	1122005810		07/12/16	9.48
						INVOICE TOTAL:	9.48
						VENDOR TOTAL:	9.48
HOME	HOME DEPOT CREDIT SERVICES						
3956-6/16	06/21/16	01	METRIC SOCKET SET	4800005340		07/12/16	39.97
						INVOICE TOTAL:	39.97
5297-6/16	06/21/16	01	GARDEN SPADE	1152005352		07/12/16	24.97
		02	SHOWER STALL LINERS	4054105352			43.84
		03	CORDLESS BATTERY	1152005350			94.05
						INVOICE TOTAL:	162.86
						VENDOR TOTAL:	202.83
INTEG	INTEGRATED IMAGING INC						

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INTEG	INTEGRATED IMAGING INC						
SUPPORT	06/04/16	01	ANNUAL MAINT-SCANNER	9900005532		07/12/16	475.00
						INVOICE TOTAL:	475.00
						VENDOR TOTAL:	475.00
ITU	ITU ABSORB TECH INC						
6597807	06/03/16	01	MATS	1122005360		07/12/16	115.95
						INVOICE TOTAL:	115.95
6613783	06/30/16	01	MATS,RAGS,COVERALLS	1132105360		07/12/16	88.69
						INVOICE TOTAL:	88.69
6613784	06/30/16	01	MATS	1116105360		07/12/16	75.18
						INVOICE TOTAL:	75.18
						VENDOR TOTAL:	279.82
JAMES	JAMES IMAGING SYSTEMS INC						
683451	06/16/16	01	TOSH ES3555-JUN OVERAGE	1121005531		07/12/16	128.85
						INVOICE TOTAL:	128.85
683452	06/16/16	01	TOSH ES357-JUN OVERAGE	1121005531		07/12/16	48.54
						INVOICE TOTAL:	48.54
						VENDOR TOTAL:	177.39
JAMESL	JAMES M LEWIS LLC						
JUN SVC	06/29/16	01	PD INVESTIGATOR	1110005780		07/12/16	1,087.60
						INVOICE TOTAL:	1,087.60
						VENDOR TOTAL:	1,087.60
JANIK	JANI-KING OF MILWAUKEE						
MIL07160420	07/01/16	01	CLEANING-JUL	9900005360		07/12/16	1,083.00
						INVOICE TOTAL:	1,083.00
						VENDOR TOTAL:	1,083.00

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JDENV	JD ENVIRONMENTAL LLC						
1305	06/30/16	01	ASBESTOS REMOVAL-227 SLS DR	4234505870		07/12/16	3,450.00
						INVOICE TOTAL:	3,450.00
						VENDOR TOTAL:	3,450.00
JERRY	JERRY WILLKOMM INC						
225103	06/16/16	01	1700 GALS GAS	1132105341		07/12/16	3,908.30
						INVOICE TOTAL:	3,908.30
						VENDOR TOTAL:	3,908.30
JUREW	JUREWICZ, JUDY						
2939	06/30/16	01	STARTER-TORO	1152005250		07/12/16	189.29
						INVOICE TOTAL:	189.29
						VENDOR TOTAL:	189.29
KAEST	KAESTNER AUTO ELECTRIC CO						
242665	06/14/16	01	FLAG POLE FIX	4800005362		07/12/16	218.00
						INVOICE TOTAL:	218.00
242666	06/14/16	01	WIRE CONNECTORS	1132105340		07/12/16	22.50
						INVOICE TOTAL:	22.50
243058	06/24/16	01	SHOVEL	1132135430		07/12/16	69.99
						INVOICE TOTAL:	69.99
						VENDOR TOTAL:	310.49
KAPUR	KAPUR & ASSOCIATES, INC						
87994	06/22/16	01	ENG-MAY	1100001391		07/12/16	214.00
						INVOICE TOTAL:	214.00
						VENDOR TOTAL:	214.00
KETTE	KETTERHAGEN MEMORIALS LLC						

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KETTE	KETTERHAGEN MEMORIALS LLC						
6/21/16	06/21/16	01	INSCRIPTION-LUOMA	4800005430		07/12/16	245.00
						INVOICE TOTAL:	245.00
6/23/16	06/23/16	01	NICHE DOORS-3	4800005430		07/12/16	189.00
						INVOICE TOTAL:	189.00
						VENDOR TOTAL:	434.00
LARK	LARK UNIFORM OUTFITTERS INC						
223539	06/17/16	01	UNIFORM-MOORE	1121005138		07/12/16	56.95
						INVOICE TOTAL:	56.95
						VENDOR TOTAL:	56.95
LGUTI	LAKE GENEVA UTILITY						
RE070616	06/30/16	02	11.1999.00 VETS PK STORAGE BLD	1152015226		07/12/16	165.04
		03	11.2000.00 VETS PARK	1152015226			150.00
		04	11.2001.00 VETS CONCESSION	1152015226			173.74
		05	3.0420.00 1070 CAREY	1132105226			45.05
		06	3.0424.00 1065 CAREY	1132105226			84.20
		07	3.0425.00 1055 CAREY	1132105226			58.10
		09	4.0307.00 818 GENEVA	4234505220			28.80
		11	4.0402.00 918 MAIN ST LIB	9900005222			198.18
		12	4.0404.00 COOK & MAIN	1152005226			159.00
		13	4.0466.00 BEACH HOUSE	4054105399			260.74
		14	4.0468.00 WRIGLEY DR/TOP	4055105226			625.25
		15	4.0469.00 LOWER RIVIERA	4055205226			1,543.15
		17	4.0472.00 W END LIB PK FOUNT	1152005227			85.05
		18	4.0474.00 LIB PK RESTROOM	1152005226			147.64
		19	5.0100.00 626 GENEVA	1116105226			372.05
		20	5.0101.00 626 GENEVA ST PF	1116105226			123.00
		21	5.0114.00 255 MILL/MUSEUM	1151105226			169.39
		22	5.0138.00 720 GENEVA	1152005227			28.80
		24	5.0253.00 FLAT IRON PK RESTRM	1152005226			612.20

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LGUTI	LAKE GENEVA UTILITY						
RE070616	06/30/16	25	5.0255.00 CHAMBER OF COMMERCE	1152005226		07/12/16	1,430.10
		26	5.0257.00 WRIGLEY DR STATUE	1152005227			28.80
		27	5.0280.00 BAKER/WILLOW SMN PK	1152005226			137.28
		28	5.0300.00 255 MILL ST FP	1151105226			231.00
		29	6.0034.00 CEMETERY RD	4800005226			55.05
		30	6.0550.00 WILLIAMS ST PK	1152005227			28.80
		31	7.0415.00 730 MARSHALL	1122005226			304.24
		33	8.0452.00 SAGE ST/DUNN FLD	1152005226			93.78
		34	10.0544.03 227 S LAKESHORE DR	4234505870			30.58
						INVOICE TOTAL:	7,369.01
						VENDOR TOTAL:	7,369.01
LLS	LAKESHORES LIBRARY SYSTEM						
1713	05/16/16	01	4 DESKTOP COMPUTERS	9900005514		07/12/16	1,920.00
						INVOICE TOTAL:	1,920.00
						VENDOR TOTAL:	1,920.00
LSS	LIBRARY SUPPLY SOLUTIONS LLC						
20232-6	06/03/16	01	DVD CASES	9900005512		07/12/16	119.00
						INVOICE TOTAL:	119.00
						VENDOR TOTAL:	119.00
MALEK	MALEK & ASSOCIATES CONSULTANTS						
5432	06/02/16	01	FA PLAN REV-LANDMARK CTR	1122005750		07/12/16	300.00
						INVOICE TOTAL:	300.00
5437	06/17/16	01	SITE CONSULT-PRIMEX	1122005750		07/12/16	137.50
						INVOICE TOTAL:	137.50
						VENDOR TOTAL:	437.50
MARED	MARED MECHANICAL						

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MARED	MARED MECHANICAL						
97998	06/15/16	01	CHILLER MAINT	1116105240		07/12/16	395.00
						INVOICE TOTAL:	395.00
						VENDOR TOTAL:	395.00
MARTIN	MARTIN GROUP						
1198642	06/20/16	01	KONICA 20-JUN	1121005531		07/12/16	12.65
						INVOICE TOTAL:	12.65
1199007	06/24/16	01	KONICA C35-JUN	1122005340		07/12/16	35.66
		02	KONICA C35-MAY OVRAGE	1122005340			126.71
						INVOICE TOTAL:	162.37
						VENDOR TOTAL:	175.02
MIDST	MIDSTATE EQUIPMENT						
D84273	06/16/16	01	BLADES	1152005250		07/12/16	64.23
						INVOICE TOTAL:	64.23
						VENDOR TOTAL:	64.23
MINUT	MINUTEMAN PRESS						
27501	06/15/16	01	RECEIPT BOOKS	1121005310		07/12/16	256.97
						INVOICE TOTAL:	256.97
27565	06/22/16	01	ENVELOPES	1116105310		07/12/16	86.62
						INVOICE TOTAL:	86.62
						VENDOR TOTAL:	343.59
MLIC	SECURIAN FINANCIAL GROUP						
RE070616	07/01/16	01	INV 099002-AUG LIFE INS	1112005134		07/12/16	10.11
		02	INV 099002-AUG LIFE INS	1113005134			34.09
		03	INV 099002-AUG LIFE INS	1114305134			9.14

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MLIC	SECURIAN FINANCIAL GROUP						
RE070616	07/01/16	04	INV 099002-AUG LIFE INS	4234505134		07/12/16	3.84
		05	INV 099002-AUG LIFE INS	1115105134			44.63
		07	INV 099002-AUG LIFE INS	1124005134			30.79
		12	INV 099009-AUG LIFE INS	1121005134			264.22
		15	INV 099010-AUG LIFE INS	1122005133			66.28
		17	INV 099019-AUG LIFE INS	9900005134			99.13
		20	INV 099044-AUG LIFE INS	4234505134			23.06
		23	INV 099052-AUG LIFE INS	4055105134			28.70
		24	INV 099052-AUG LIFE INS	1132105134			137.06
		25	INV 099052-AUG LIFE INS	1116105134			20.86
		26	INV 099016-AUG LIFE INS	4800005134			30.28
		27	AUG LIFE INS	1110005133			146.07
		28	AUG LIFE INS	1100002134			885.90
		29	INV 099002-AUG LIFE INS	1114205134			24.41
						INVOICE TOTAL:	1,858.57
						VENDOR TOTAL:	1,858.57
MUNIC	MUNICIPAL SERVICES LLC						
201634	07/05/16	01	JUN SVCS	1124005219		07/12/16	441.75
						INVOICE TOTAL:	441.75
						VENDOR TOTAL:	441.75
NORTH	NORTHWIND PERENNIAL FARM						
6942	06/03/16	01	GARDEN CARE-MAY	9900005360		07/12/16	270.00
						INVOICE TOTAL:	270.00
						VENDOR TOTAL:	270.00
NORTHER	NORTHERN ESCROW INC						
DRAW 1	07/05/16	01	DRAW 1	4132101600		07/12/16	218,039.70
						INVOICE TOTAL:	218,039.70
						VENDOR TOTAL:	218,039.70

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OFFICM	OFFICEMAX INC						
95276	06/21/16	01	TIME CARDS	1132105340		07/12/16	16.99
						INVOICE TOTAL:	16.99
						VENDOR TOTAL:	16.99
OFFICP	OFFICE PRO INC						
222171-001	05/03/16	01	ENVELOPES,PENS	9900005310		07/12/16	38.50
						INVOICE TOTAL:	38.50
225356-001	06/09/16	01	SOAP,CUPS,MARKERS,TAPE,PAPER	9900005310		07/12/16	144.16
						INVOICE TOTAL:	144.16
226564-001	06/23/16	01	HIGHLIGHTERS,TAPE	1116105310		07/12/16	12.98
						INVOICE TOTAL:	12.98
226873-001	06/28/16	01	PENS	1116105310		07/12/16	9.49
						INVOICE TOTAL:	9.49
						VENDOR TOTAL:	205.13
PARAT	PARATECH AMBULANCE SERVICE						
23546	05/18/16	01	CPR CARDS-18	1122005610		07/12/16	126.00
						INVOICE TOTAL:	126.00
						VENDOR TOTAL:	126.00
PAYNE	PAYNE & DOLAN INC						
DRAW 1-2016	06/22/16	01	DRAW 1	4132101508		07/12/16	89,057.92
						INVOICE TOTAL:	89,057.92
						VENDOR TOTAL:	89,057.92
PCL	PETTY CASH - LIBRARY						
6/16	06/22/16	01	PIGGLYWIGGLY-DONUTS,BERRIES	9900005211		07/12/16	6.06

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PCL	PETTY CASH - LIBRARY						
6/16	06/22/16	02	WALMART-COFFEE,VINEGAR	9900005211		07/12/16	9.96
		03	CITY OF LG-PARKING	9900005211			0.25
						INVOICE TOTAL:	16.27
JUN 2016	06/22/16	01	USPS-STAMPS	9900005312		07/12/16	18.80
		02	USPS-BOLINGBROOK, IL	9900005312			2.48
		03	USPS-ISSAQUAH, WA	9900005312			2.48
		04	USPS-BOLINGBROOK, IL	9900005312			2.48
		05	USPS-MAILINGS	9900005312			2.93
		06	USPS-BOLINGBROOK, IL	9900005312			2.48
		07	USPS-SKOKIE, IL	9900005312			2.48
						INVOICE TOTAL:	34.13
						VENDOR TOTAL:	50.40
PETER	ANDREA PETERSON						
MILEAGE 6/7/16	06/07/16	01	LAC MTG-42.8 MILES	9900005211		07/12/16	23.11
						INVOICE TOTAL:	23.11
						VENDOR TOTAL:	23.11
PFI	PFI FASHIONS INC						
229047	06/08/16	01	UNIFORM-WAY	1121005138		07/12/16	3.80
						INVOICE TOTAL:	3.80
229048	06/10/16	01	UNIFORM-TRACY	1121005138		07/12/16	8.30
						INVOICE TOTAL:	8.30
						VENDOR TOTAL:	12.10
PHILS	PHILS ELECTRIC DRAIN SVC LLC						
123198	05/26/16	01	SEWER DRAIN RODDING	9900005360		07/12/16	195.00
						INVOICE TOTAL:	195.00
						VENDOR TOTAL:	195.00

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PIRAN	PIRANHA PAPER SHREDDING LLC						
12490061316	06/13/16	01	SHREDDING SVC-JUN	1121005531		07/12/16	35.00
						INVOICE TOTAL:	35.00
						VENDOR TOTAL:	35.00
R&R	R&R INSURANCE SERVICES INC						
1585126	06/20/16	01	STORAGE TANK INS	1110105513		07/12/16	405.31
		02	STORAGE TANK INS	1100001625			1,215.91
						INVOICE TOTAL:	1,621.22
						VENDOR TOTAL:	1,621.22
RED	RED THE UNIFORM TAILOR						
B199324A	06/23/16	01	UNIFORM-RICHARDSON	1121005138		07/12/16	182.38
						INVOICE TOTAL:	182.38
B199669	06/23/16	01	CPT/LT BADGES	1122005138		07/12/16	175.00
						INVOICE TOTAL:	175.00
W62768	03/30/16	01	UNIF SHIRT-OPPER	1122005138		07/12/16	72.99
						INVOICE TOTAL:	72.99
W62777	03/30/16	01	UNIF PANTS, SHIRTS-BEAUDIN	1122005138		07/12/16	209.27
						INVOICE TOTAL:	209.27
W62952	04/07/16	01	UNIF SHIRT-TERHARK	1122005138		07/12/16	72.99
						INVOICE TOTAL:	72.99
W63094	06/27/16	01	UNIF BELT-BEAUDIN	1122005138		07/12/16	21.35
						INVOICE TOTAL:	21.35
W63095A	06/27/16	01	UNIF SHIRT-HEINDL	1122005138		07/12/16	82.98
						INVOICE TOTAL:	82.98
W63493	06/23/16	01	PATCH BADGES	1122005138		07/12/16	306.25
						INVOICE TOTAL:	306.25

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RED THE UNIFORM TAILOR							
W63692	06/27/16	01	UNIFORM-PETERS	1122005138		07/12/16	13.00
						INVOICE TOTAL:	13.00
W63726	06/27/16	01	UNIF SHIRT-COX	1122005138		07/12/16	71.99
						INVOICE TOTAL:	71.99
						VENDOR TOTAL:	1,208.20
RELIANT RELIANT FIRE APPARATUS INC							
I16-15609	06/14/16	01	SEAT COVER-ENG #1	1122005351		07/12/16	422.21
						INVOICE TOTAL:	422.21
						VENDOR TOTAL:	422.21
ROBER KEN ROBERS							
MILEAGE 6/16	06/30/16	01	JUN-228 MILES	1124005330		07/12/16	120.66
						INVOICE TOTAL:	120.66
						VENDOR TOTAL:	120.66
ROTE ROTE OIL COMPANY							
1617500421	06/23/16	01	334.9 GALS DYED DIESEL	1132105341		07/12/16	602.49
						INVOICE TOTAL:	602.49
1617500422	06/23/16	01	344.5 GALS CLEAR DIESEL	1132105341		07/12/16	726.55
						INVOICE TOTAL:	726.55
						VENDOR TOTAL:	1,329.04
RYMAR SHARYN RYMARZ							
REIMB 6/16	06/20/16	01	11.4 MILES-WMS BAY LIB	9900005211		07/12/16	6.15
						INVOICE TOTAL:	6.15
						VENDOR TOTAL:	6.15
SOMAR SOMAR TEK LLC/SOMAR ENTERPRISE							

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SOMAR SOMAR TEK LLC/SOMAR ENTERPRISE							
99800	06/22/16	01	UNIFORM-GIOVANONNI	1121005138		07/12/16	117.98
						INVOICE TOTAL:	117.98
						VENDOR TOTAL:	117.98
STEFF GEORGE STEFFEN							
REIMB 6/28	06/28/16	01	WALMART-CHARGER-RADIOS	4054105310		07/12/16	13.59
						INVOICE TOTAL:	13.59
						VENDOR TOTAL:	13.59
T0001258 WILLIAM BEETSCHEN							
6/9/16	06/09/16	01	EMS RESPONSE BAG	1122005810		07/12/16	150.00
						INVOICE TOTAL:	150.00
						VENDOR TOTAL:	150.00
T0001261 CARVETTI'S/SAMSON ENTERPRISES							
REIMB	06/24/16	01	PAID TWICE-ARCADE LICENSE	1100004412		07/12/16	100.00
						INVOICE TOTAL:	100.00
						VENDOR TOTAL:	100.00
T0001262 PAUL GRASSLY							
REFUND	06/26/16	01	GRASSLY-SEC DEP 6/25/16	4055102353		07/12/16	1,000.00
		02	GRASSLY-SETUP, SEC GRD 6/25/16	4055104674			-252.00
						INVOICE TOTAL:	748.00
						VENDOR TOTAL:	748.00
T0001263 CELINA MEDINA							
REFUND	06/26/16	01	MEDINA-SEC DEP 6/24/16	4055102353		07/12/16	1,000.00
		02	MEDINA-SETUP, SEC GRD 6/24/16	4055104674			-376.75
						INVOICE TOTAL:	623.25
						VENDOR TOTAL:	623.25

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T0001264 DIANE CARRIGAN							
REFUND	06/30/16	01	SEC DEP SEMINARY PK-6/24/16	1100002353		07/12/16	100.00
						INVOICE TOTAL:	100.00
						VENDOR TOTAL:	100.00
T0001265 HOBBY TOWN USA							
REFUND	06/30/16	01	SEC DEP DISC GOLF-6/25/16	1100002353		07/12/16	50.00
						INVOICE TOTAL:	50.00
						VENDOR TOTAL:	50.00
T0001266 PAT CARROLL							
REIMB 6/16	06/16/16	01	WINDSHIELD REPLACED	1122005399		07/12/16	325.84
		02	REV WINDSHIELD REPLACED	1122005399			-325.84
REIMB 6/16	06/16/16	03	WINDSHIELD REPLACED	1122005415		07/12/16	325.84
						INVOICE TOTAL:	325.84
						VENDOR TOTAL:	325.84
T0001267 LISA SCHMIDT							
REFUND	07/01/16	01	SCHMIDT-SEC DEP 6/30/16	4055102353		07/12/16	1,000.00
		02	SCHMIDT-SETUP, SEC GRD 6/30/16	4055104674			-288.50
						INVOICE TOTAL:	711.50
						VENDOR TOTAL:	711.50
T0001268 BLUE CROSS BLUE SHIELD-IL							
15-7829	06/20/16	01	REFUND 15-7829	1122004624		07/12/16	99.42
						INVOICE TOTAL:	99.42
						VENDOR TOTAL:	99.42
TIMBER TIMBERLINE SIGN CO INC							
4400	06/21/16	01	SIGN-ST #2	1122005350		07/12/16	275.00
						INVOICE TOTAL:	275.00
						VENDOR TOTAL:	275.00

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TIMS TIM'S TAP LINE CLEANING INC							
12351	06/27/16	01	SANITIZE TAP LINE	4055105360		07/12/16	25.00
						INVOICE TOTAL:	25.00
						VENDOR TOTAL:	25.00
TRANS TRANS UNION LLC							
5622292	05/25/16	01	BACKGROUND CHECKS	1121005411		07/12/16	132.17
						INVOICE TOTAL:	132.17
						VENDOR TOTAL:	132.17
UNIQUE UNIQUE MANAGEMENT SERVICES INC							
428934	06/01/16	01	COLLECTION FEES-MAY	9900005510		07/12/16	44.75
						INVOICE TOTAL:	44.75
						VENDOR TOTAL:	44.75
UNITOCC UNITED OCC MEDICAL SVC LLC							
190-4	06/01/16	01	PRE-EMPLOYEE PHYSICALS	1121005411		07/12/16	4,318.80
						INVOICE TOTAL:	4,318.80
						VENDOR TOTAL:	4,318.80
USCELL US CELLULAR							
RE070616	06/12/16	01	HARBORMASTER CELL-JUN	4055105221		07/12/16	23.00
		02	MAYOR'S CELL-JUN	1116105221			37.60
		03	BLDG INSP CELL-JUN	1124005262			53.15
		05	CITY ADMIN CELL-JUN	1116105221			54.47
		07	BEACH CELL-JUN	4054105221			3.30
		08	PARKING MTR 1 CELL-JUN	4234505221			12.00
		09	PARKING MTR 2 CELL-JUN	4234505221			18.75
		10	CITY HALL CELL-JUN	1116105221			6.10
		12	PARKING SUPERVISOR-JUN	4234505221			45.65
		13	CEMETERY CELL-JUN	4800005221			20.30

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT
USCELL US CELLULAR							
RE070616	06/12/16	14	ST DIRECTOR CELL-JUN	1132105221		07/12/16	51.20
		15	ST FOREMAN CELL-JUN	1132105221			45.15
		16	PARKING MGR CELL-JUN	4234505221			45.65
		17	CITY CLERK CELL-JUN	1116105221			28.60
						INVOICE TOTAL:	444.92
						VENDOR TOTAL:	444.92
USTAN US TANKER CO							
572	06/15/16	01	PIPE FIX-PUMP	1122005351		07/12/16	39.16
						INVOICE TOTAL:	39.16
						VENDOR TOTAL:	39.16
VANDE VANDEWALLE & ASSOCIATES INC							
201606030	06/20/16	01	PLANNING-JUN	1100001391		07/12/16	810.00
		02	PLANNING-JUN	1169305212			628.50
						INVOICE TOTAL:	1,438.50
						VENDOR TOTAL:	1,438.50
VORPA VORPAGEL SERVICE INC							
38766	05/31/16	01	PREV MAINT CONTRACT&MATLS	9900005360		07/12/16	946.93
						INVOICE TOTAL:	946.93
39164	05/31/16	01	FURNACE FAN MOTOR	9900005360		07/12/16	440.00
						INVOICE TOTAL:	440.00
						VENDOR TOTAL:	1,386.93
WALCOT WALWORTH COUNTY TREASURER							
64-246 6/16	06/30/16	01	COURT FINES-JUN	1112002420		07/12/16	1,306.40
						INVOICE TOTAL:	1,306.40
						VENDOR TOTAL:	1,306.40

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

WALLA DARCY BREWSTER-WALLACE							
MILEAGE 6/7/16	06/07/16	01	LAC MEETING-42.8 MILES	9900005211		07/12/16	23.11
						INVOICE TOTAL:	23.11
						VENDOR TOTAL:	23.11
WALMA WALMART COMMUNITY							
6368-6/16	06/16/16	01	SPRAY PAINT-AGILITY TEST	1122005399		07/12/16	17.57
						INVOICE TOTAL:	17.57
						VENDOR TOTAL:	17.57
WEDIG WEDIGE RADIATOR & AC INC							
159598	06/17/16	01	RADIATOR FIX-VAC ALL	1132105250		07/12/16	24.00
						INVOICE TOTAL:	24.00
						VENDOR TOTAL:	24.00
WIDOA WI DEPT OF ADMINISTRATION							
505-0000007705	06/06/16	01	TEACH SVCS JAN-JUN	9900005510		07/12/16	600.00
						INVOICE TOTAL:	600.00
						VENDOR TOTAL:	600.00
WILAB WI STATE LABORATORY OF HYGIENE							
460931	05/31/16	01	BLOOD DRAW	1121005380		07/12/16	50.00
						INVOICE TOTAL:	50.00
						VENDOR TOTAL:	50.00
WISC STATE OF WISCONSIN							
64-246 6/16	06/30/16	01	COURT FINES-JUN	1112002424		07/12/16	4,318.87
						INVOICE TOTAL:	4,318.87
						VENDOR TOTAL:	4,318.87
YES YES EQUIPMENT & SERVICES INC							

INVOICES DUE ON/BEFORE 07/12/2016

INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

YES	YES EQUIPMENT & SERVICES INC						
EQ014797	06/14/16	01	FORKLIFT TRAINING	1132105399		07/12/16	219.25
		02	FORKLIFT TRAINING	1100001391			219.25
						INVOICE TOTAL:	438.50
						VENDOR TOTAL:	438.50
YMCA	YMCA						
RE070616	07/01/16	01	JUL/AUG PAYMENT	1170005760		07/12/16	9,000.00
						INVOICE TOTAL:	9,000.00
						VENDOR TOTAL:	9,000.00
						TOTAL ALL INVOICES:	404,939.64

From: [Chris Gelting](#)
To: [Alan Kupsik](#); [City Clerk](#); [Blaine Oborn](#)
Subject: PFC
Date: Friday, July 08, 2016 4:17:39 PM

Mayor Kupsik,

Due to scheduling conflicts I need to resign from my assignment as City Council liaison to the Police and Fire Commission. My last year and a half on the assignment has been fulfilling and I appreciate having been assigned to serve. The commission has done a great job managing and directing the departments through challenging times, as have both the police and fire departments. I am proud of their efforts to continue making the City of Lake Geneva a great safe place to live and raise a family.

Chris Gelting
1st District Alderman
Lake Geneva, WI
262-751-7109