VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | vi.williamsbay.wi.gov

Phone: 262-245-2700

NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

THURSDAY, APRIL 11, 2024 AT 10:30 AM

Village Hall Board Room
250 Williams Street
Williams Bay, WI 53191

There may be a quorum of Village Trustees present, no board business will be conducted.

AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

- **I.** Call to Order
- **II.** Roll Call
- **III.** Consideration and Possible Action on Quote for Annual Fireworks Show 2024
- **IV.** Consideration and Possible Action on Quote for Additional Pickleball Courts Striping on Theater Road
- **V.** Consideration and Possible Action on A Resolution Expressing Official Intent Concerning The Establishment of a Tax Increment Finance (TIF) District
- **VI.** Review of 2022 Borrowed Funds Status Report
- **VII.** Review of Village Financials 12/31/2023
- **VIII.** Adjourn

Lowell Wright
Finance & Personnel Chair

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

Posted: 04/10/2024 10:00 AM

March 21, 2024

Village of Williams Bay,

It is a good year for fireworks as the market has stabilized, somewhat, and we had very little changes in pricing form 2023. I know that's good to hear after the huge post-Covid increases a few years ago.

This summer's display will again be fired from barges on the lake in front of the Corn and Brat Festival grounds. It will run approximately 10-20 minutes long and will be fired using a wireless ignition system, so our crew members do not need to be on the barges during the display. Our insurance company really likes that part!.

There are many new fireworks in this years display, across all sizes. I'm sorry that our software is not setup to show which are new for 2024, but there are a lot of them.

The proposal I have attached is a bit different than last year's. It actually shows all cost break downs on the final page as well as what each item costs. Please let me know if there are any questions, or concerns.

We look forward to shooting this great display for you!

Sincerely,

Bryan D Olson

Bryan D. Olson
Sales Representative/Display Operator

18064 170th Avenue, Yarmouth, Iowa 52660-9772
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J&M Displays Proposal for:
Village of Williams Bay
Lions Corn & Brat Festival - 2024

Opening

2.5 Inch Finales

Quantity	Name	Rising Effect	Price	Total
4	Color and report 10 Shot finale chain		$119.00	$476.00
Category Shell Count: 40				$476.00

6 Inch Special Effect Shells

Quantity	Name	Rising Effect	Price	Total
1	Glittering willow to variegated with pistil	glitter tail	$192.50	$192.50
Category Shell Count: 1				$192.50

Section Shell Count: 41

Flights

3 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
3	Half red half blue chrysanthemum with silver peony ring	Crackling tail	$13.70	$41.10
3	Nishiki kamuro niagara falls		$25.70	$77.10
3	Reddish gamboge to var. color chrysanthemum		$25.70	$77.10
Category Shell Count: 9				$195.30

3 Inch Special Effect Shells

Quantity	Name	Rising Effect	Price	Total
3	Blue to red ghost peony		$35.60	$106.80
3	Silver Hummers w/ Fushia Center ELECTRIC FIRE ONLY (cylinder)		$58.20	$174.60
Category Shell Count: 6				$281.40

4 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
4	Golden kamuro to white strobe	Gold tail	$44.50	$178.00
Category Shell Count: 4				$178.00

5 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
4	Multi-Color Flowers	/rising green flowers	$79.00	$316.00
Category Shell Count: 4				$316.00

Section Shell Count: 23

Main Event

Multi-shell Barrage Units

Quantity	Name	Rising Effect	Price	Total
1	Ghost sweep Blue to Red to white strobe mines 100 shot fan		$370.00	$370.00
Category Shell Count: 100				$370.00

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Village of Williams Bay
Lions Corn & Brat Festival - 2024

Main Event

3 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
1	Assortment K Of 20 different J&M Brand shells ELECTRIC FIRE		$270.00	$270.00
2	Assortment T of 20 different J&M Brand Shells ELECTRIC FIRE	mixed tails	$270.00	$540.00
1	Assortment Y of 10 pairs (20 shells) J&M shells ELECTRIC FIRE (Low fallout)		$270.00	$270.00

Category Shell Count: 80 $1,080.00

3 Inch Special Effect Shells

Quantity	Name	Rising Effect	Price	Total
1	3" Red white blue with titanium salute (Cylinder)		$35.60	$35.60

Category Shell Count: 1 $35.60

4 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
2	Brocade Ring pattern		$28.20	$56.40
2	Gold willow with color pistil	Gold tail	$28.20	$56.40
2	Half Purple half green with gold willow ring		$28.20	$56.40
1	Lemon Dahlia		$28.20	$28.20
2	Lime Magenta and orange peony with silver strobe pistil		$28.20	$56.40
2	Two color dahlia assorted		$28.20	$56.40
1	Willow to Red White and Blue	Gold tail	$28.20	$28.20
2	4" SILVER CROWN HORSE TAIL		$44.50	$89.00
1	4"SILVER TO GREEN CROSSETTE		$44.50	$44.50
1	4"Dragon Eggs		$44.50	$44.50
1	Brocade Crown crossette		$44.50	$44.50
1	Brocade crown coconut	Large Brocade tail	$44.50	$44.50
1	Chrysanthemum to cherry with rosy pistil		$44.50	$44.50
1	Glittering willow with blue pistil	glitter tail	$44.50	$44.50
1	Green ring inside brocade to purple ring		$44.50	$44.50
1	Lemon and pink ring with crackling pistils	whistling tail	$44.50	$44.50
1	Purple to dark to green		$44.50	$44.50
1	Rainbow crossette		$44.50	$44.50
1	Red Coco Crossette	red tail	$44.50	$44.50
1	Red green and blue moving stars		$44.50	$44.50
1	Spiral ring pattern		$44.50	$44.50
1	Assortment O of 18 different (36 shells) J&M Brand shells ELECTRIC FIRE	mixed tails	$1,040.00	$1,040.00

Category Shell Count: 63 $2,045.90

4 Inch Special Effect shells

Quantity	Name	Rising Effect	Price	Total
2	1/4 Red green blue & yellow peony w/spangle pistil		$52.30	$104.60
2	Blue to red ghost peony		$52.30	$104.60
1	Crackling nishiki kamuro		$52.30	$52.30
1	Glittering silver to bright red to blue chrys		$52.30	$52.30
1	Red and green go getters with red tail	whistling tail	$52.30	$52.30

Category Shell Count: 7 $366.10

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J&M Displays Proposal for:
Village of Williams Bay
Lions Corn & Brat Festival - 2024

Main Event

5 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
3	5"Blue to red to crackle		$48.80	$146.40
2	1/4 Peony with crackle pistil		$79.00	$158.00
1	Brocade Crown with silver strobe pistils		$79.00	$79.00
1	Chartreuse pistil with sun ring	Gold tail	$79.00	$79.00
1	Glittering to sea blue saturn with willow ring		$79.00	$79.00
1	Golden kamuro to white strobe	Silver tail	$79.00	$79.00
1	Golden spider stained glass with crossette		$79.00	$79.00
1	Medusa pattern (E-Fire ONLY) (assorted case)		$79.00	$79.00
1	Ring to dark to blue peony		$79.00	$79.00
1	Scattering with ring (silver wave ring, red blue scatter)	glitter tail	$79.00	$79.00
1	Willow to variegated w/ rising flowers		$79.00	$79.00
1	Assortment K of 15 different J&M Brand shells (low fallout) ELECTRIC FIRE	mixed tails	$710.00	$710.00
1	Assortment T of 15 different J&M Brand Shells ELECTRIC FIRE	mixed tails	$710.00	$710.00

Category Shell Count: 44 — $2,435.40

5 Inch Special Effect Shells

Quantity	Name	Rising Effect	Price	Total
1	1/4 Red green blue & purple peony w/crossing circle w/spangle pistil		$101.00	$101.00
1	Colorful strobe coconut shells of shells		$101.00	$101.00
1	Red titanium salute small flowers		$101.00	$101.00
1	Red to yellow peony with blue pistil		$101.00	$101.00
1	Stained Glass-Red Green Blue Yellow with Crackling	Glittering tail	$101.00	$101.00
1	1/4 peony magenta lemon aqua and orange with crossing circles with crackling pistil		$188.00	$188.00
1	Golden wave to swimming		$188.00	$188.00

Category Shell Count: 7 — $881.00

6 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
1	Assortment C of 9 different J&M brand shells ELECTRIC FIRE	mixed tails	$730.00	$730.00
1	Assortment O of 9 different J&M Brand shells ELECTRIC FIRE short leaders		$730.00	$730.00
1	Assortment Q of 9 different Long Duration J&M Brand Shells ELECTRIC FIRE	mixed tails	$730.00	$730.00
1	Assortment T of 9 different J&M brand shells ELECTRIC FIRE	Mixed tails	$730.00	$730.00
1	Assortment W of 9 different J&M Brand Shells ELECTRIC FIRE	mixed tails	$730.00	$730.00

Category Shell Count: 45 — $3,650.00

Section Shell Count: 347

Finales

4 Inch Finales

Quantity	Name	Rising Effect	Price	Total
3	Color (rainbow) 8 shot finale chain	mixed tails	$259.00	$777.00

Category Shell Count: 24 — $777.00

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Finales

2.5 Inch Finales

Quantity	Name	Rising Effect	Price	Total
6	Spiderweb 10 Shot finale chain		$119.00	$714.00

Category Shell Count: 60 $714.00

3 Inch Finales

Quantity	Name	Rising Effect	Price	Total
15	Rainbow 10 Shot finale chain	mixed tails	$174.00	$2,610.00
6	Report and palm 10 Shot finale chain		$174.00	$1,044.00

Category Shell Count: 210 $3,654.00

5 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
5	Glittering willow	glitter tail	$79.00	$395.00
6	Gold crown		$79.00	$474.00

Category Shell Count: 11 $869.00

6 Inch Special Effect Shells

Quantity	Name	Rising Effect	Price	Total
6	Nishiki kamuro to white strobe with white strobe pistil		$192.50	$1,155.00

Category Shell Count: 6 $1,155.00

Section Shell Count: 311

Miscellaneous

Glow Stick

Quantity	Name	Rising Effect	Price	Total
10	Glow - Concert Stick (10" glow stick)		$2.45	$24.50

Category Shell Count: 0 $24.50

Ignition Items

Quantity	Name	Rising Effect	Price	Total
315	MJG 10' (non-regulated ATF) Igniters with 10' leads (FWI 10 - 30 per box)		$2.20	$693.00
50	MJG 15' (non-regulated ATF) Igniters with 15' leads (FWI15 - 20 per box)		$2.20	$110.00

Category Shell Count: 0 $803.00

Section Shell Count: 0

8% Free for Early Payment

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Lions Corn & Brat Festival - 2024

8% Free for Early Payment

Multi-shell Barrage Units

Quantity	Name	Rising Effect	Price	Total
1	RWB tails to breaks with report finale 100 shot		$145.00	$145.00
1	Red Blue & White strobe finale cake 49 shot		$218.00	$218.00
1	Rainbow Crossette 50 shot Z shape		$260.00	$260.00

Category Shell Count: 199 — $623.00

4 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
1	Rainbow crossette		$44.50	$44.50
2	White strobe and red dahlia	whistling tail	$44.50	$89.00

Category Shell Count: 3 — $756.50

6 Inch Special Effect Shells

Quantity	Name	Rising Effect	Price	Total
1	Blue to red to crackling ghost peony		$192.50	$192.50
1	Purple to nishiki kamuro niagara falls double circles		$192.50	$192.50
1	Willow with multi-flash with purple pink lemon pistils	glitter tail	$192.50	$192.50

Category Shell Count: 3 — $1,334.00

Section Shell Count: 205

15% Free for Loyalty Program

Multi-shell Barrage Units

Quantity	Name	Rising Effect	Price	Total
1	Assorted effects 100 shot Z shape		$260.00	$260.00
1	Crackling mine to blue and red dahlia w/ crackling 120 shot Fan cake		$430.00	$430.00

Category Shell Count: 220 — $690.00

3 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
3	3" WHITE STROBE HORSE TAIL		$25.70	$77.10
3	Colorful crackling flower dahlia	glitter tail	$25.70	$77.10
3	Crackling Nishiki Kamuro	Crackling tail	$25.70	$77.10
3	Gold Spangle chrysanthemum with crackling	Large Brocade tail	$25.70	$77.10

Category Shell Count: 12 — $998.40

4 Inch Color Shells

Quantity	Name	Rising Effect	Price	Total
1	Blue to dark to red		$44.50	$44.50
1	Color dahlia with silver strobe	Gold tail	$44.50	$44.50
1	Crackling willow		$44.50	$44.50

Category Shell Count: 3 — $1,131.90

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15% Free for Loyalty Program

4 Inch Finales

Quantity	Name	Rising Effect	Price	Total
6	Color (rainbow) 8 shot finale chain	mixed tails	$259.00	$1,554.00

Category Shell Count: 48 $2,685.90

Section Shell Count: 283

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J&M Displays Proposal for:

Village of Williams Bay

Lions Corn & Brat Festival - 2024

This proposal includes an extension of our $10,000,000.00 spectator liability insurance, and workers compensation on our shoot team.

Fireworks Price:	$20,499.70
Discount:	$3,570.70
Subtotal Fireworks:	**$16,929.00**
Sales Tax:	
Local Sales Tax:	
Insurance Processing:	$2,500.00
License and Permit:	
Shoot Fee:	$2,000.00
Delivery:	$1,250.00
Musical Firing:	
Shoot Cost:	
Equipment Rental:	
Barge/Pontoon Fee:	$2,321.00
Total Price of Show:	**$25,000.00**

Total Shot Count:	1210
Packing Check:	551
Date of Display:	08/10/24
Customer Number:	12222

Summary of Free Items Added to Your Show

See Previous Pages for a Listing of Free Items

Free Items are Based on the $16,929.00 Fireworks Subtotal

$1,334.00	**8% Free for Early Payment**
$2,685.90	**15% Free for Loyalty Program**
$4,019.90	**Total Free**

Total Value of Show is $32,590.60. Your Price is $25,000.00

Please Note the Following Comments:

The data in this proposal is confidential, and is to be accorded confidential treatment and shall not be disclosed other than to the official representative of the organization listed on the cover, and only then when in the evaluation of this proposal. Any reproduction of the contents of this proposal, whether in whole or in part, is expressly forbidden. J&M Displays, Inc. requests that all information be safeguarded from release pursuant to any request under the Freedom of Information Law of this state or any other state or jurisdiction; as it may cause competitive disadvantage to our company. The enclosed concepts and materials are the sole and exclusive property of J&M Displays, Inc. We reserve the right to make substitutions of equal or greater value. Prices and specifications are subject to change without notice. For choreographed displays the quantity and sizes of product may change based on the music selected; however, the dollar value of the product will remain the same.

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FIREWORKS DISPLAY AGREEMENT

THIS AGREEMENT is made and entered into this 21st day of March, 2024, by and between J&M Displays, Inc., an Iowa corporation, having its principal placed of business at Yarmouth, Iowa, including its employees, owners, and agents, hereinafter referred to as "Seller", and Village of Williams Bay, hereinafter referred to as "Buyer".

Seller shall furnish to Buyer one (1) fireworks display, as per the $25,000 program (the "Fireworks Program") submitted to and accepted by the Buyer, and which by reference is made a part hereof as Exhibit A. The display is to take place on the evening of August 10, 2024 at approximately 9:00 p.m., weather permitting.

IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN THE PARTIES AS FOLLOWS:

I. FIRING OF DISPLAY

a. Seller agrees to furnish all necessary fireworks display materials and personnel for a professional fireworks display in accordance with the Fireworks Program approved by the Parties. Seller agrees to comply with all local, state, and federal regulations and guidelines pertaining to the storing and displaying of fireworks. Seller, with Buyer's assistance, shall obtain any necessary permits for the fireworks display.

b. Buyer Agrees to provide:

   i. Sufficient area for the display, including a minimum spectator set back as determined by Seller;

   ii. Protection of the display area by roping off or similar facility;

   iii. Adequate police or security protection to prevent spectators from entering the display area; and

   iv. Persons to assist in the inspection and cleanup of fireworks debris in the fallout zone of the shoot site at first light in the morning following the display;

c. The cost and acquisition of any site-specific materials or display restrictions (such as sand or the use of a barge) shall be discussed prior to adoption of this Agreement, and the Party responsible for any such acquisition and cost shall be specifically laid out in the Fireworks Program (Exhibit A).

d. Buyer understands that its failure to provide an appropriate area for the fireworks display, with requirement minimum setbacks and security, may result in a change to Buyer's display (such as a restriction on the type(s) of products which can be utilized) or a cancellation of the display for safety reasons, at Seller's sole discretion. In such event, if Buyer cannot immediately remedy the setback or security concern prior to the Display time noted above, Buyer remains responsible for the entire purchase price of the display regardless of any limitation or cancellation of the display.

II. PAYMENT. The Buyer shall pay to the Seller (check one of the below options):

☐ The sum of $__________ as a down payment upon execution of this Agreement. The balance of $__________ shall be due and payable within fifteen (15) days after the date of the fireworks display. A service charge of one and one-half percent (1 ½ %) per month shall be added to the unpaid balance if the account is not paid in full with the fifteen (15) days from the date of the display. If this account remains unpaid and is turned over to a collection agency for non-payment, all fees incurred in collecting the balance will be at the Buyer's expense. All returned checks will be assessed a $30.00 fee.

☒ $25,000 in full by June 2, 2024 (70 days prior to the display date). The Buyer will receive 8% prepayment bonus product in this fireworks display.

☐ $__________ in full by __________ (30 days prior to the display date). The Buyer will receive 5% prepayment bonus product in this fireworks display.

III. LOYALTY PROGRAM

a. Seller has in place a bonus system for Buyer's who purchase their fireworks displays exclusively from Seller year-to-year. The full terms of Seller's loyalty program have been provided to Buyer with the Program and are available on J&M's website.

b. Pursuant to Buyer's status in the loyalty program, Buyer will receive an additional ○ 5% ○ 10% ◉ 15% (check one) bonus product for this display.

IV. POSTPONEMENT/CANCELLATION

a. Rain Date: Should inclement weather prevent the firing of the display on the date intended, the Parties agree to a mutually convenient rain date of August 11, 2024 or another date as agreed to by both Parties. Once display set-up has begun, the determination to cancel the fireworks display because of inclement weather or unsafe weather conditions shall rest within the sole discretion of the Seller, the Authority Having Jurisdiction, and the Seller's lead pyrotechnician.

b. Except as specifically provided for elsewhere in this Agreement, neither Party will be liable for any failure or delay in performing an obligation under this Agreement that is due to any of the following causes (hereinafter referred to as "Force Majeure"), to the extent beyond the Party's reasonable control: acts of God, accident, riots, public disturbances including but not limited to an active-shooter situation, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, or generalized lack of availability of raw materials or energy.

c. Disruption of Services due to Covid-19, supply chain disruptions, and public health. Fireworks displays and related events are prone to cancellation due to the ongoing and unforeseeable nature of the Covid-19 pandemic and related health issues, government intervention (such as stay-at-home orders or restrictions on gatherings), and unavailability of supplies and personnel. As such, Seller will work with all customers to ensure a timely and safe display, but due to circumstances outside Seller's and Buyer's control, certain fireworks displays may have to be cancelled or rescheduled with limited notice. Each Party's obligations to perform hereunder will be excused in the case of a Force Majeure Event, which is defined to include (but is not limited to) supply chain disruptions which prevent Seller from obtaining the necessary materials to perform the Display; medical conditions which result in quarantine or similar limitations, or restrictions on travel or congregation in the metropolitan area where the Display is scheduled to be held; and death, serious illness or incapacity of one or more of the display Shoot Team member(s) which renders it impossible, unsafe, or not reasonably practical for the Shoot Team to perform the display.

A governmental or municipal Buyer, who in its discretion and control, acts or adopts a restriction on public gatherings shall not be relieved of its obligations under the Force Majeure provisions of this Agreement. A Buyer who anticipates any such restriction or potential cancellation shall immediately notify and contact Seller to discuss alternative arrangements.

d. Unless specified above: Displays postponed to an alternate date will be charged and additional 15% of the total contract price for additional expenses incurred in presenting the display on an alternate date; for Displays canceled and not rescheduled within the same calendar year, Seller shall be entitled to 20% of the contract price for out-of-pocket expenses incurred in preparation for the display.

V. INSURANCE and LIMITATIONS OF LIABILITY

a. Seller agrees to provide, at its expense, general liability insurance coverage in an amount not less than $10,000,000, and within two (2) weeks prior to the date of the fireworks display, shall submit to Buyer, if requested in writing, a certificate of insurance. All entities listed on the certificate of insurance will be deemed an additional insured. In the event of a claim by Buyer, the applicable deductible shall be paid by the Seller.

The Seller agrees to defend, indemnify, and hold harmless the Buyer and its agents and employees from and against all claims, costs, judgments, damages and expenses, including reasonable attorney's fees that may or shall arise out of any negligent or wrongful act or omission by the Seller related to the performance of the fireworks for the Buyer. The Buyer agrees to give the Seller prompt notice of any claims or demands and to cooperate with the Seller or its successors in interest or assigns, if any, in the defense of any such claims and/or demands.

b. Separate from, and in addition to Seller's insurance of the fireworks, Buyer agrees to provide, at its expense, a general liability policy or "special event" insurance coverage, in an amount sufficient to meet or exceed municipality or industry standards and all applicable requirements of local, state, and federal law. For any injury or property claims that may arise during the course of Buyer's event, not arising out of Seller's acts or the performance of the fireworks, Buyer's insurance shall be primary. Buyer agrees to defend, indemnify, and hold harmless the Seller and its agents and employees from and against all such claims, costs, judgments, damages and expenses, including reasonable attorney's fees that may or shall arise out of any negligent or wrongful act or omission by the Buyer or third-parties occurring during the course of Buyer's event.

c. In no event shall Seller's liability to Buyer arising out of or related to this Agreement, whether arising out of or related to breach of contract, tort (including negligence), or otherwise, exceed the aggregate amount of insurance coverage as described in this section. Notwithstanding any provisions to the contrary, in no event shall either Party be liable to the other, or to any third party, for any loss of use, revenue or profit, or for any consequential, incidental, indirect, exemplary, special, or punitive damages whether arising out of breach of contract, tort (including negligence), or otherwise, regardless of whether such damage was foreseeable and whether or not such party has been advised of the possibility of such damages.

VI. Each Party has read all of the provisions of this Agreement, they understand all of its provisions, and agree to be bound by them. This written contract, and its Exhibits, contains the entire agreement of the Parties and modifies and supersedes all prior agreements or negotiations, all of which are merged into and incorporated into this Agreement. If any provision of this Agreement is held invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions of this agreement.

VII. Choice of Law, Jurisdiction, and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa without regard to conflict-of-law principles, except as otherwise specifically required for the storing and displaying of fireworks as set forth by State and Federal law. Notwithstanding, the Parties must bring any legal or equitable action or proceeding arising under or related to this Agreement exclusively in the Iowa District Court in and for Des Moines County, Iowa. The Iowa District Court in and for Des Moines County, Iowa shall have exclusive jurisdiction to decide any disputes arising out of or related to this Agreement. Each party knowingly and voluntarily consents to and expressly waives any objection or defense to personal jurisdiction, improper or inconvenient venue, or inconvenient forum in the Iowa District Court in and for Des Moines County, Iowa.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement the day and year first written above.

SELLER	BUYER
BY: Bryan D Olson	BY:____________________
ROLE: Sales Representative	ROLE: ____________________
J&M Displays, Inc.	ENTITY:____________________

Please include the DISPLAY INFORMATION FORM with this Agreement so your order is processed accurately.

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

DATE (MM/DD/YYYY): 3/21/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Acrisure, LLC dba Britton Gallagher
3737 Park East Dr. STE 204
Beachwood OH 44122

CONTACT NAME:
PHONE (A/C, No, Ext): 216-658-7100 | FAX (A/C, No): 216-658-7101
E-MAIL ADDRESS:

INSURED
J & M Displays, Inc.
18064 170th Avenue
Yarmouth IA 52660

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Everest Denali Insurance Company	16044
INSURER B : Axis Surplus Ins Company	26620
INSURER C : Everest Indemnity Insurance Co.	10851
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 1964529271 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	**GENERAL LIABILITY** X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / X PRO-JECT / LOC			SI8ML00060-241	1/15/2024	1/15/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	**AUTOMOBILE LIABILITY** X ANY AUTO ALL OWNED AUTOS / SCHEDULED AUTOS X HIRED AUTOS / X NON-OWNED AUTOS			SI8CA00033-241	1/15/2024	1/15/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
B	**UMBRELLA LIAB** X OCCUR X **EXCESS LIAB** CLAIMS-MADE DED / RETENTION $			P-001-000063943-06	1/15/2024	1/15/2025	EACH OCCURRENCE	$ 5,000,000
							AGGREGATE	$ 5,000,000
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					WC STATU-TORY LIMITS / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
C	Excess Liability #2			SI8EX01313-241	1/15/2024	1/15/2025	Each Occ/ Aggregate Total Limits	$4,000,000 $10,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Additional Insured extension of coverage is provided by above referenced General Liability policy where required by written agreement or permit.
FIREWORKS DISPLAY DATE: August 10, 2024
RAIN DATE: August 11, 2024
LOCATION OF EVENT: Geneva Lake, Williams Bay, Wisconsin

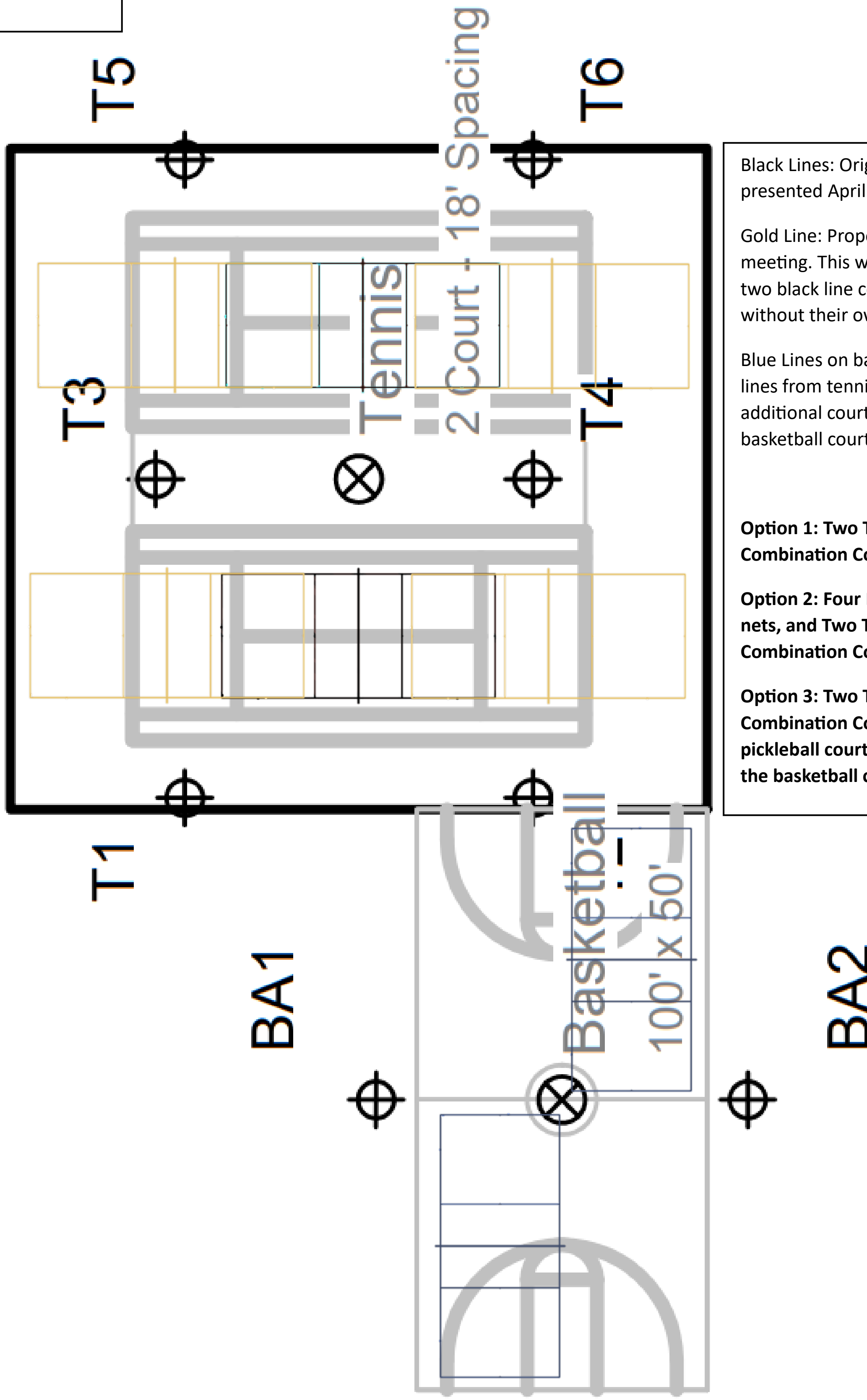
ADD'L INSURED: The Village of Williams Bay, Wisconsin, its employees, volunteers, officers, elected officials, partners, subsidiaries, divisions & affiliates, event sponsors & landowners as their interest may appear in relation to this event; Williams Bay Lions Club (sponsor); Austin Pier Service (barge supplier)

CERTIFICATE HOLDER
Village of Williams Bay
PO Box 580
Williams Bay WI 53191
USA

CANCELLATION
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Pickleball close to scale, but might not be exact



Black Lines: Original Proposal presented April 1st meeting.

Gold Line: Proposed discussion at the meeting. This would still include the two black line courts laid out for users without their own equipment.

Blue Lines on basketball: Remove gold lines from tennis courts and have two additional courts available on the basketball court.

Option 1: Two Tennis/Pickleball Combination Courts

Option 2: Four Pickleball Courts w/o nets, and Two Tennis/Pickleball Combination Courts

Option 3: Two Tennis/Pickleball Combination Courts and Two pickleball courts w/o nets striped on the basketball court.

VILLAGE OF WILLIAMS BAY

RESOLUTION NO. R-XX-24

RESOLUTION EXPRESSING OFFICIAL INTENT CONCERNING
<u>THE ESTABLISHMENT OF A TAX INCREMENT FINANCING DISTRICT</u>

WHEREAS, the former George Williams College of Aurora University ("George Williams") site within the Village of Williams Bay, is a valued part of Williams Bay's unique identity and character; and

WHEREAS, to protect the Village's character, the Village has undertaken careful planning to identify potential complimentary redevelopment of George Williams, as well as other lakefront and area properties; and

WHEREAS, through such planning efforts, the Village has identified properties located on and around George Williams area as being appropriate for complementary development, and has started the process of reviewing the Williams Bay Comprehensive Plan to identify the appropriate land use of such properties within the Village; and

WHEREAS, the successful future use of the former George Williams property within the Village (collectively, "***Redevelopment Project Area***") is essential for the long-term viability of the Village, including its fiscal health and maintenance of its unique character; and

WHEREAS, if the George Williams property and surrounding parcels are not developed in a way consistent with the Village's Comprehensive Plan it could lead to deteriorating conditions in the Redevelopment Project Area which may cause general harm to the Village of Williams Bay and negatively impact the Village's vitality, character, and ability to maintain property tax revenues; and

WHEREAS, the future of the Redevelopment Project Area consistent with the Village's Comprehensive Plan is critical to the Village's growth prospects and important to the Village's zoning and planning goals and regulations; and

WHEREAS, the Village has protected the continued use of the George Williams property for continuing education uses but the lack of, or deteriorating, infrastructure in this Area combined with an increasingly challenging education environment has hindered the owner's efforts to attract developers interested in continuing the historical educational use the Redevelopment Project Area; and

WHEREAS, over the past few years, the Village has been studying the need to reinvest in necessary infrastructure improvements necessary for continuing to provide necessary services to the Redevelopment Project Area and has been exploring options to finance these improvements; and

WHEREAS, the Village has identified several potential sources for financing these infrastructure improvements, including special assessments, utility and other user fees, and tax increment financing (TIF); and

WHEREAS, in furtherance of the Village's study of the various options for financing infrastructure improvements to serve the Redevelopment Project Area, the Village retained a public finance consultant, Robert W, Baird. ("***Baird***") in 2024; and

WHEREAS, Baird studied the current conditions in the Redevelopment Project Area and concluded that there were a number of options available to the Village in financing the infrastructure improvements in the Redevelopment Project Area, including the establishment of a tax increment financing (TIF) district over the Redevelopment Project Area; and

WHEREAS, Baird' concludes that the Redevelopment Project Area qualifies as a mixed used area under the Wisconsin Department of Revenue's Tax Increment Financing Manual and under Wisconsin State Statute's and is, therefore, eligible for designation as a tax increment financing redevelopment project area; and

WHEREAS, recently the Village engaged in preliminary discussions with potential owner and developer of a portion of the Redevelopment Project Area, and

WHEREAS, in order to allow the Redevelopment Project Area to proceed, it is necessary that the Village provide financial assistance for the necessary infrastructure improvements to adequately continue and provide these services in the form of tax increment financing and other financial incentives; and

WHEREAS, upon review, and in consideration of the Bairds review, the Village has determined that the Redevelopment Project Area is not reasonably anticipated to be redeveloped without substantial investment in infrastructure improvements in the Redevelopment Project Area financed through the establishment of a tax increment financing district; and

WHEREAS, in light of this determination, developers have informed the Village that they would proceed with their proposed development in the Redevelopment Project Area in reliance on the Village's efforts to provide the necessary infrastructure improvements, and options available to finance these improvements include proceeds from a tax increment financing district and other public financing sources; and

WHEREAS, Village investment in infrastructure improvements within the Redevelopment Project Area, will provide significant benefits not only to the Redevelopment Project Area but throughout other areas of the Village as well as to all overlying taxing jurisdictions, and

WHEREAS, the redevelopment of the Redevelopment Project Area in a manner consistent with the Village’s Comprehensive Plan will continue to protect the Village’s character and provide substantial long-term financial benefits to the Village as a whole; and

WHEREAS, consequently, the Village of Williams Bay intends to move forward with the process for establishing a tax increment financing district over the Redevelopment Project Area, among other financing options, to induce the redevelopment of the Redevelopment Project Area; and

WHEREAS, during the process of considering the establishment of a tax increment financing district, the Village intends to process comprehensive plan amendment, zoning and other development applications from those developers that have expressed an interest in redeveloping property within the Redevelopment Project Area in accordance with the Village's Comprehensive Plan and the establishment of a tax increment financing district; and

WHEREAS, the Village of Williams Bay has determined that the redevelopment of the Redevelopment Project Area should proceed expeditiously and that these developers are proceeding with the planning and design of, and submission of development applications consistent with the Village's Comprehensive Plan for approval of, their proposed redevelopment of the Redevelopment Project Area in accordance with the establishment of the tax increment financing district; and

WHEREAS, the Village of Williams Bay acknowledges that certain expenditures limited to the creation process and any studies related thereto have recently been incurred and paid before the adoption of this Resolution (or will be incurred and paid on or after the date of the adoption of this Resolution), which expenses the Village reasonably expects to be reimbursed through proceeds (including without limitation bond proceeds) from the tax increment financing district;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLIAMS BAY, COUNTY OF WALWORTH, STATE OF WISCONSIN, as follows:

SECTION ONE: Recitals. The foregoing recitals are incorporated into and made a part of this Resolution as if fully set forth in this Section One.

SECTION TWO: Intent to Establish Tax Increment Financing District.

A. The Village reasonably expects to establish a tax increment financing district over all or a portion of the Redevelopment Project Area and to reimburse certain "redevelopment project costs" (as defined in the TIF Act), including expenditures for infrastructure improvements in the Redevelopment Project Area, from the proceeds (including without limitation bond proceeds) of the tax increment financing district.

B. The Village acknowledges that potential developers of the Redevelopment Project Area are proceeding with the planning and design for, and the submission of development applications for approval of, the redevelopment of the Redevelopment Project Area, or portions thereof, that are consistent with the Village's Comprehensive Plan in reliance on the Village's reinvestment in necessary infrastructure improvements necessary for continuing to provide necessary services to the Redevelopment Project Area.

C. All actions of the officers, agents, and employees of the Village in furtherance or otherwise in conformity with the purposes and intent of this Resolution, whether taken before or after the adoption of this Resolution, are hereby ratified, confirmed, and adopted.

SECTION III: Recitals. The foregoing recitals are hereby incorporated herein as findings of the Village Board of Trustees.

Section IV: Approval. The President and Board of Trustees hereby approves the resolution, therefore.

Approved by the Village Board of the Village of Williams Bay this 15th day of April 2024.

VILLAGE OF WILLIAMS BAY

By: ______________________
William Duncan, President

Attest: ______________________
Tina Kolls, Clerk

Village of Williams Bay

TID#1 Creation Timeline

Monday April 15, 2024	Official Direction from Village Board to proceed with TID 1 Creation.
Friday, April 19, 2024	Preliminary project plan template available for Village staff review (maps excluded).
Wednesday, April 24, 2024	TID boundaries finalized.
Friday, May 26, 2024	Mapping in process of completion and delivered to Baird as soon as possible.
Wednesday, May 1, 2024	Baird compiles draft project plan.
Friday, May 3, 2024	Final Village staff/Baird comments/changes to draft project plan due.
Friday, May 10, 2024	Draft version of the project plan available for public review/distribution.
Monday, May 13, 2024	Copy of the Notice of Public Hearing sent via First Class mail, from the Village to all taxing entities (county, school, and technical college district officials). Must occur at least 15 days prior to public hearing and before first publication of Class II notice. Provide DOR with copies of the cover letters that were sent with the notices or a clerk's certification that the letters and notices were distributed on the same date. (After Project Plan is available & before publication date)
Wednesday, May 15, 2024	Class I Notice of Joint Review Board (JRB) Meeting and Class II Notice of Public Hearing due to Village official newspaper.
Week of May 20 thru May 24, 2024	First publication of Class II Notice of Public Hearing (1st & 2nd notice must occur in 2 consecutive weeks). Publication date for notices/hearings of City official newspaper. Publication of Class I Notice of Joint Review Board Meeting (must be published at least 5 days prior to the JRB meeting). (After Notice of Public Hearing is sent out)

Week of May 27 thru May 31, 2024	Second publication of Class II Notice of Public Hearing. Provide DOR with readable copies of the public hearing notices and an affidavit of publication from the newspaper indicating both dates of publication. (Must be at least 7 days prior to Public Hearing)
Tuesday June 4, 2024	JRB holds its first meeting. The Board's Chairperson and public members are selected (must be within 14 days after the notice publication, before public hearing).
Tuesday, June 11, 2024	Public hearing regarding the project plan. Must be held at least one week (7 days) after second publication of public hearing notice.
Tuesday, June 11, 2024	Plan Commission adopts resolution and submits it to the Village Board for approval.
Thursday June 27, 2024	The Village Board considers Plan Commission recommendation. Project plan approved. Village Board adopts resolution. The clerk provides the JRB with a copy of the resolution and financial information. (No sooner than 14 days after the public hearing)
Wednesday, July 3, 2024	Class I notice of JRB meeting due to newspaper.
Week of July 8 thru July 12, 2024	Publication of Class I Notice of JRB meeting (must be published at least 5 days prior to the JRB meeting).
Thursday, July 18, 2024	Final action by JRB. (Within 45 Days after receiving Resolution)
Friday, July 19, 2024	JRB notifies the village of its decision. *(Within 7 Days of JRB action)*
Monday, July 22, 2024	Submit written notice to DOR of TID approval. *(Within 60 Days of Approval)*
Submitted by October 31, 2024	Submit completed application to DOR for base value certification.

Proposed TIF District # 1

Taxing Jurisdictions Potential Impacts

March 13, 2024

Adam Ruechel
Vice President
920-433-7373
aruechel@rwbaird.com

Kevin Mullen
Director
414-765-8709
kmullen@rwbaird.com

Discover the Baird Difference

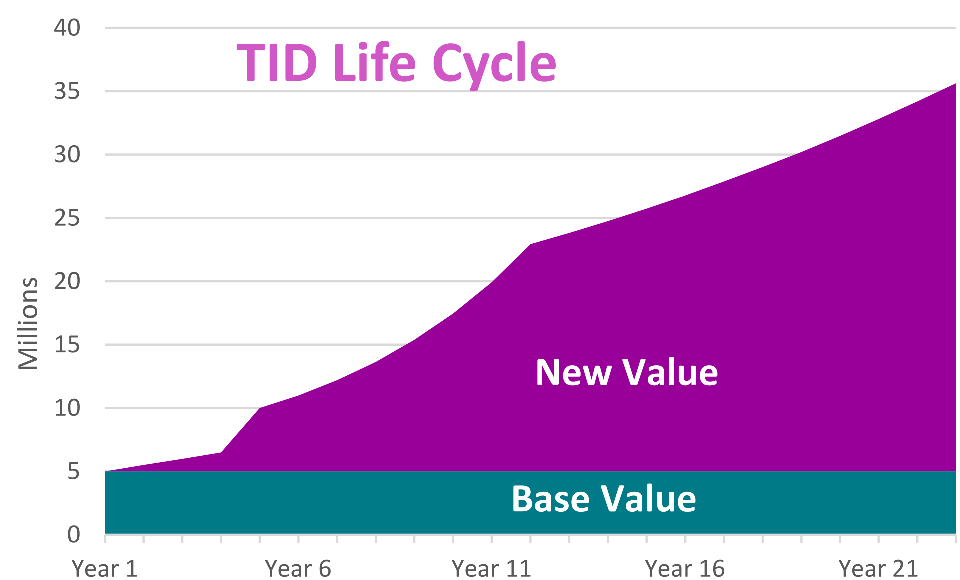
What is a TID (Tax Increment District)?

- TID is an economic development tool.

- A municipality, school district, county & technical college district agree that the municipality will use the taxes from the increased property value in the TID (increment) to pay for the investment in the TID (ex., roads, sewer, development incentives).

- As property value increases, the municipality uses the tax revenue from the new development, to pay for the projects.

- After the project costs are paid, the municipality terminates the TID and all taxing jurisdictions receive taxes based on the increased property value.



Aurora University - Parcel Number WWUP 00011

- Total Estimated Acreage: 57.59
- Assessed Value: $515,000
- Fair Market Value: $628,700

Current Tax Jurisdictions Equalized Value Mill Rates

- Walworth County - $2.53
- Village of Williams Bay - $2.82
- Williams Bay School District - $5.14
- Gateway Technical College - $0.59
- Total Equalized Value Mill Rate - $11.07

Taxing Jurisdiction	2023 Equalized Value	2023 Finalized Levy	2023 Equalized Tax Rate
Walworth County	$ 24,657,944,300	$ 62,340,015	$ 2.53
Village of Williams Bay	**$ 1,396,515,100**	**$ 3,931,235**	**$ 2.82**
Williams Bay School District	**$ 1,948,893,976**	**$ 10,012,740**	**$ 5.14**
Gateway Technical College	$ 68,337,451,204	$ 40,549,094	$ 0.59
TOTAL		$ 116,833,084	$ 11.07

Tax Rate Impact Projection Property Sale Only

Taxing Jurisdiction	* Equalize Value	Previous EV Tax Rate	New EV Tax Rate	Variance
Walworth County	$ 24,678,315,600	$ 2.53	$ 2.53	$ -
Village of Williams Bay	**$ 1,416,886,400**	**$ 2.82**	**$ 2.77**	**$ (0.04)**
Williams Bay School District	**$ 1,969,265,276**	**$ 5.14**	**$ 5.08**	**$ (0.05)**
Gateway Technical College	$ 68,357,822,504	$ 0.59	$ 0.59	$ -
TOTAL		$ 11.07	$ 10.98	$ (0.09)
** Reflects addition of 21 million property sale*				

- ***Without creation of Tax Increment District Village could borrow approximately $600,000 for projects to assist development area without impacting village tax rate.***
- ***With Creation of a Tax Increment District, it would allow the district to borrow approximately $2,450,000 to assist development area with projects.***
- ***Difference of $1,850,000.***

Tax Rate Impact Projection
Property Sale + $20 Million Construction

Taxing Jurisdiction	*Equalized Value	Previous EV Tax Rate	New EV Tax Rate	Variance
Walworth County	$ 24,698,315,600	$ 2.53	$ 2.52	$ -
Village of Williams Bay	**$ 1,436,886,400**	**$ 2.82**	**$ 2.74**	**$ (0.08)**
Williams Bay School District	**$ 1,989,265,276**	**$ 5.14**	**$ 5.03**	**$ (0.10)**
Gateway Technical College	$ 68,367,822,504	$ 0.59	$ 0.59	$ -
TOTAL		$ 11.07	$ 10.89	$ (0.18)
** Reflects addition of 21 million property sale + 20 Million in construction*				

- ***Without creation of Tax Increment District Village could borrow approximately $1,200,000 for projects to assist development area without impacting village tax rate.***
- ***With Creation of a Tax Increment District, it would allow the district to borrow approximately $4,800,000 to assist development area with projects.***
- ***Difference of $3,600,000.***

Potential Tax Increment District Development Phases

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Phase 1

- Creation of District.

Phase 2

- Value increase from sale transfer from University to Developer.

Phase 3

- Additional construction value increase from property improvements.

Final Taxing Jurisdictional Impacts

- Walworth County
  – Negligible impact as tax rate projected to remain flat.
- Gateway Technical College
  - Negligible impact as tax rate projected to remain flat.
- Williams Bay School District
  – New project development does not create additional revenue.
  – Without TID - value increase results in reduced tax rate between projected $0.05-$0.10.
- Village of Williams Bay
  – Without TID - value increase would result in reduced tax rate between projected $0.04-$0.08.
  – Without TID – flexibility to borrow between $600,000 - $1,200,000 for projects to assist developing area to remain tax neutral.
  – With TID - value would support between $2,450,000 - $4,800,000 for projects.

Footnote: Based on tax increment between $21,000,000-$41,000,000

Important Disclosures

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes only. The information does not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as “advice” within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder. In providing this information, Baird is not acting as an advisor to you and does not owe you a fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934. You should discuss the information contained herein with any and all internal or external advisors and experts you deem appropriate before acting on the information.

Proposed TIF District # 1

Village of Williams Bay

February 19, 2024

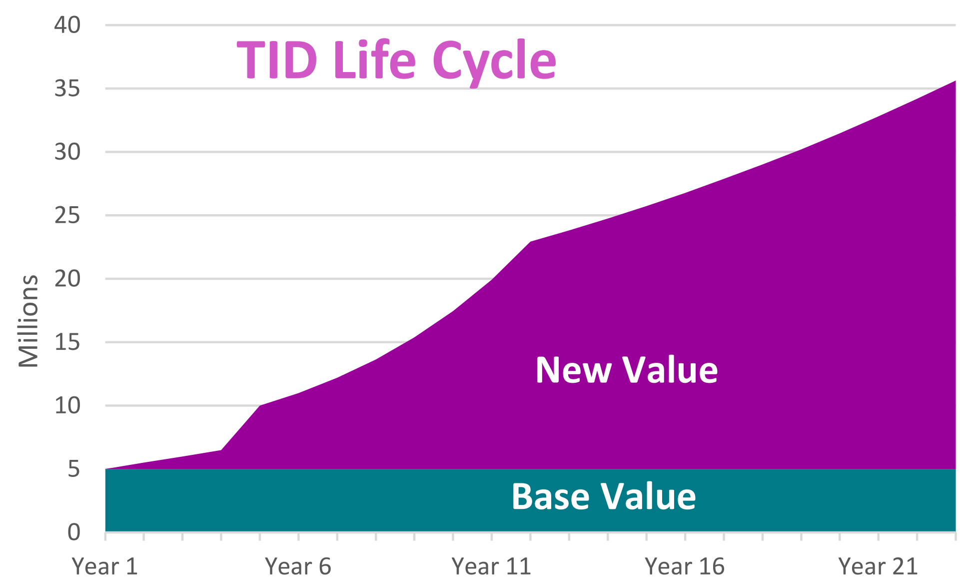
Adam Ruechel
Vice President
920-433-7373
aruechel@rwbaird.com

Kevin Mullen
Director
414-765-8709
kmullen@rwbaird.com

Discover the Baird Difference

What is a TID (Tax Increment District)?

- TID is an economic development tool.
- A municipality, school district, county & technical college district agree that the municipality will use the taxes from the increased property value in the TID (increment) to pay for the investment in the TID (ex., roads, sewer, development incentives).
- As property value increases, the municipality uses the tax revenue from the new development, to pay for the projects.
- After the project costs are paid, the municipality terminates the TID and all taxing jurisdictions receive taxes based on the increased property value.



Types of TIDs

Villages, Cities, Certain Towns*

Sec 66.1105, Wi. Stats.

- Blight
- Rehabilitation/ conservation
- Industrial
- Mixed use
- Environmental remediation (on or after 11/29/2017)

Towns

Sec. 60.85, Wi. Stats.

- Tourism, agriculture, and forestry
- Cooperative

Environmental Remediation

Sec. 66.1106, Wi. Stats.

- Adopted before 11/29/2017

*Towns with a minimum population of 3,500, minimum valuation of $500 million and wastewater treatment plant access to the TID are eligible. Sec. 60.23, Wis. Stats.

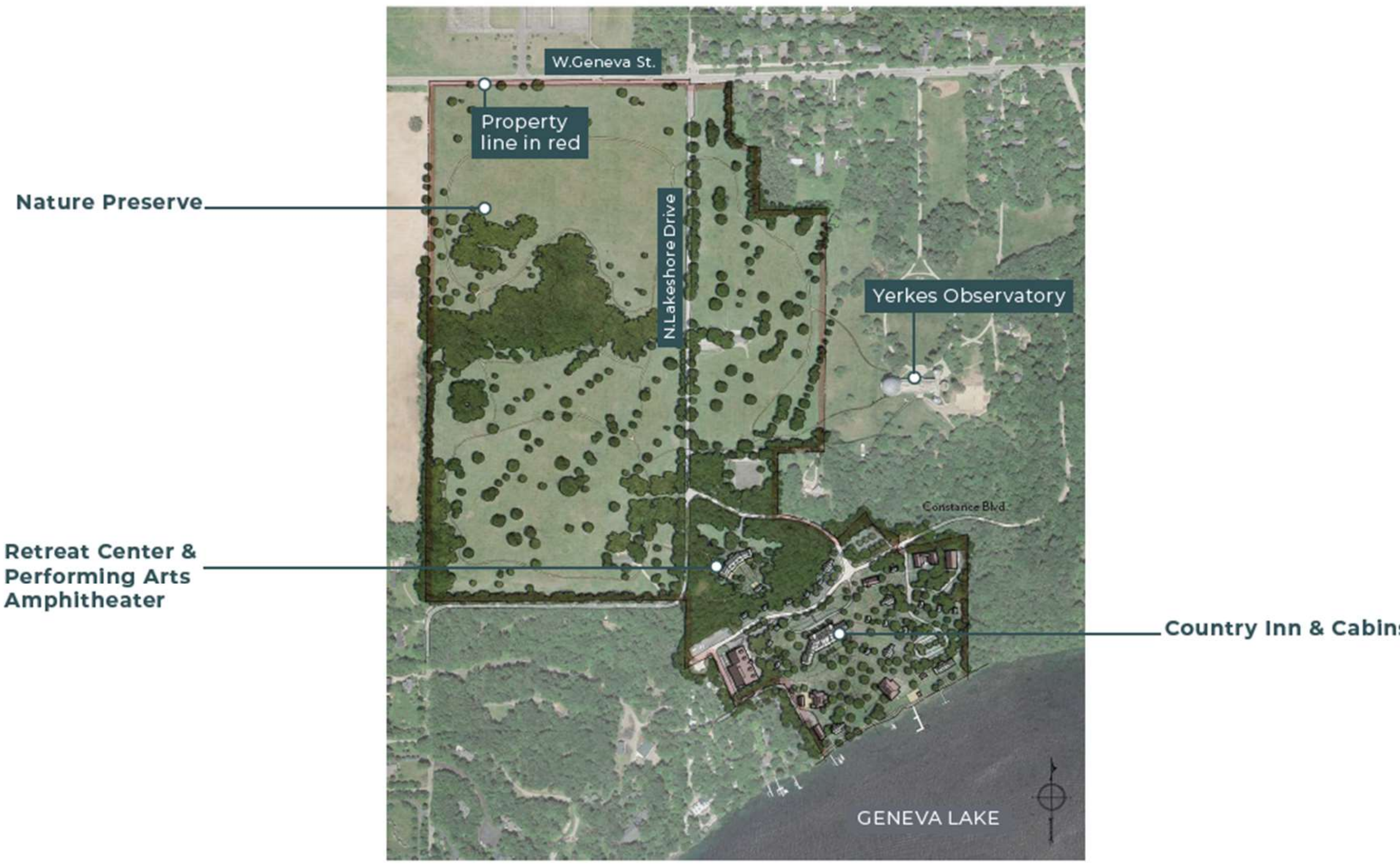
Equalized Value Test

- Equalized value of the proposed TID plus the value increment of all existing TIDs may not exceed 12% of the municipality's total equalized valuation (TID-In)
- DOR releases equalized values for the current year annually on August 15
- The equalized value test is based on figures available at the time the TID creation resolution is adopted by the governing body

12% Statutory Test Limit		
2023 Total Equalized Valuation (TID-In)	$1,396,515,100	100.00%
12% of Total Equalized Valuation (TID-In)	$167,581,812	12.00%
Total TID Increment	$0	0%
Remaining Capacity	$167,581,812	12.00%

The Preserve Project

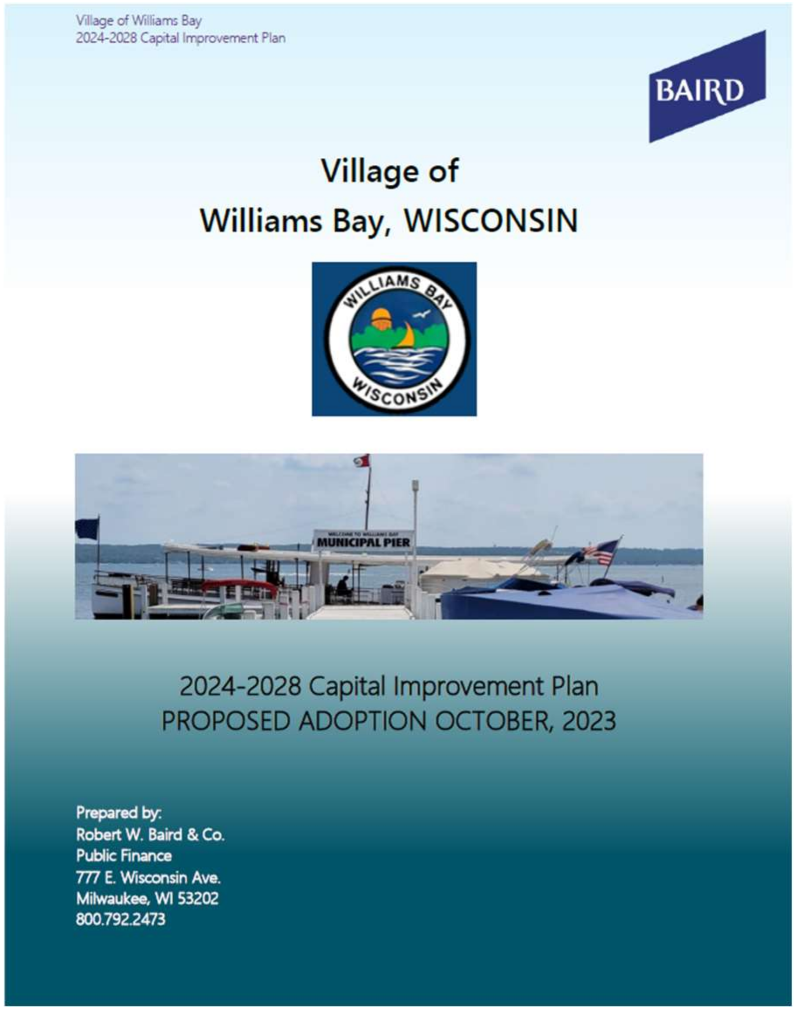
CONCEPT SITE PLAN



Proposed TID # 1 - Mixed Use District

- Total Estimated Parcels: 3
- Total Estimated Acreage: 104.33
- Estimated Assessed Value: $566,700
- Estimated Equalized Value: $859,809
- Estimated Equalized Value Test: 0.51% of 12% Cap ($167,581,812)

2024-2028 CIP Projects in TID and 1/2 Mile Boundary


Village of Williams Bay
2024-2028 Capital Improvement Plan

BAIRD

Village of
Williams Bay, WISCONSIN

WILLIAMS BAY
WISCONSIN

MUNICIPAL PIER

2024-2028 Capital Improvement Plan
PROPOSED ADOPTION OCTOBER, 2023

Prepared by:
Robert W. Baird & Co.
Public Finance
777 E. Wisconsin Ave.
Milwaukee, WI 53202
800.792.2473

- Water Projects:
  - 2024-State Rd 67 Water Replacement-$1,000,000.
  - 2027-Geneva Street STH 67-$4,100,000.
  - 2028-Geneva Street WM Replacement- $600,000.

- Sewer Projects:
  - 2024-State Rd 67 Sewer Replacement-$600,000.
  - 2025-Valley Street/Wood Ave Sewer Repair-$150,000
  - 2027-Genevae Street STH 67-$617,000.

- Street Projects:
  - 2024-State Road 67 Reconstruction-$500,000.
  - 2024-Lakewood Trails Subdivision-$300,000.
  - 2027-Geneva Street-STH 67- $1,035,000

- <u>Total Possible Projects: $8,902,000</u>

Williams Bay TIF Creation Timeframes

Tax Incremental District (TID) Creation Timeframes						
Municipal Creation Resolution Adoption Date	**CreationYear***	**TID Added to Tax/AssessmentRoll**	**First Year Tax Increment Received**	**First Year Administrative Fee Due****	**First TID Equalized Value Established**	**First Annual Report Due to DOR**
October 1, 2023 – September 30, 2024	2024	2025	2026	April 15, 2025	August 15, 2025	July 1, 2026 (for 2025)

** TID creation documents for municipal TIDs are due to the Wisconsin Department of Revenue (DOR) October 31 of the creation year.*
TID creation documents for town TIDs created under sec. 60.85, Wis. Stats. are due to DOR December 31 of the creation year.

*** In some years the observance of Emancipation day affects the administrative fee due date*

Possible Mixed-Use Williams Bay TIF Timeline

Village of Williams Bay

TID#1 Creation Timeline

Monday April 1, 2024	Consulting service agreement executed. Direction to proceed.
Friday, April 26, 2024	Preliminary project plan template available for Village staff review (maps excluded).
Friday, May 3, 2024	TID boundaries finalized.
Friday, May 10, 2024	Mapping in process of completion and delivered to Baird as soon as possible.
Wednesday, May 15, 2024	Baird compiles draft project plan.
Friday, May 17, 2024	Final Village staff/Baird comments/changes to draft project plan due.
Friday, May 24, 2024	Draft version of the project plan available for public review/distribution.
Monday, May 27, 2024	Copy of the Notice of Public Hearing sent via First Class mail, from the Village to all taxing entities (county, school, and technical college district officials). Must occur at least 15 days prior to public hearing and before first publication of Class II notice. Provide DOR with copies of the cover letters that were sent with the notices or a clerk's certification that the letters and notices were distributed on the same date. (After Project Plan is available & before publication date)
Wednesday, May 29, 2024	Class I Notice of Joint Review Board (JRB) Meeting and Class II Notice of Public Hearing due to Village official newspaper.
Week of June 2 thru June 8, 2024	First publication of Class II Notice of Public Hearing (1st & 2nd notice must occur in 2 consecutive weeks). Publication date for notices/hearings of City official newspaper. Publication of Class I Notice of Joint Review Board Meeting (must be published at least 5 days prior to the JRB meeting). (After Notice of Public Hearing is sent out)

Possible Mixed-Use Williams Bay TIF Timeline

Week of June 9 thru June 15, 2024	Second publication of Class II Notice of Public Hearing. Provide DOR with readable copies of the public hearing notices and an affidavit of publication from the newspaper indicating both dates of publication. (Must be at least 7 days prior to Public Hearing)
Thursday, June 20, 2024	JRB holds its first meeting. The Board's Chairperson and public members are selected (must be within 14 days after the notice publication, before public hearing).
Tuesday, June 25, 2024	Public hearing regarding the project plan. Must be held at least one week (7 days) after second publication of public hearing notice.
Tuesday, June 25, 2024	Plan Commission adopts resolution and submits it to the Village Board for approval.
Monday, July 15, 2024	The Village Board considers Plan Commission recommendation. Project plan approved. Village Board adopts resolution. The clerk provides the JRB with a copy of the resolution and financial information. (No sooner than 14 days after the public hearing)
Wednesday, July 17, 2024	Class I notice of JRB meeting due to newspaper.
Week of July 21 thru July 27, 2024	Publication of Class I Notice of JRB meeting (must be published at least 5 days prior to the JRB meeting).
Thursday, August 1, 2024	Final action by JRB. (Within 45 Days after receiving Resolution)
Friday, August 2, 2024	JRB notifies the city of its decision. *(Within 7 Days of JRB action)*
Monday, August 5, 2024	Submit written notice to DOR of TID approval. *(Within 60 Days of Approval)*
Submitted by October 31, 2024	Submit completed application to DOR for base value certification.

TID # 1 Proforma-Scenario 1 ($10,000,000 Construction Value)

BAIRD

Village of Williams Bay

Hypothetical New Tax Increment District - Mixed-Use

Hypothetical Cash Flow Proforma Analysis

TID # 1

Assumptions	
Annual Inflation During Life of TID	0.00%
2023 Gross Tax Rate (per $1000 Equalized Value)	$12.00
Annual Adjustment to tax rate	0.00%
Estimated PV Rate	5.00%
Investment rate	0.00%
Data above dashed line are actual	

	Background Data					Revenues		Expenditures	TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment (1)	TIF Increment Over Base	Tax Rate	Tax Revenue	Cumulative PV at 5.00%	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $859,809											
2024	$859,809	$0		$0	$12.00	$0	$0		$0	$0		2024
2025	$859,809	$0	$26,000,000	$26,000,000	$12.00	$0	$0	$0	$0	$0		2025
2026	$26,859,809	$0	$5,000,000	$31,000,000	$12.00	$0	$0	$0	$0	$0		2026
2027	$31,859,809	$0		$31,000,000	$12.00	$311,926	$269,453	$0	$311,926	$311,926	Expenditures Recovered	2027
2028	$31,859,809	$0		$31,000,000	$12.00	$371,911	$575,425	$0	$371,911	$683,837	Expenditures Recovered	2028
2029	$31,859,809	$0		$31,000,000	$12.00	$371,911	$866,828	$0	$371,911	$1,055,748	Expenditures Recovered	2029
2030	$31,859,809	$0		$31,000,000	$12.00	$371,911	$1,144,354	$0	$371,911	$1,427,660	Expenditures Recovered	2030
2031	$31,859,809	$0		$31,000,000	$12.00	$371,911	$1,408,664	$0	$371,911	$1,799,571	Expenditures Recovered	2031
2032	$31,859,809	$0		$31,000,000	$12.00	$371,911	$1,660,388	$0	$371,911	$2,171,482	Expenditures Recovered	2032
2033	$31,859,809	$0		$31,000,000	$12.00	$371,911	$1,900,126	$0	$371,911	$2,543,394	Expenditures Recovered	2033
2034	$31,859,809	$0		$31,000,000	$12.00	$371,911	$2,128,447	$0	$371,911	$2,915,305	Expenditures Recovered	2034
2035	$31,859,809	$0		$31,000,000	$12.00	$371,911	$2,345,896	$0	$371,911	$3,287,216	Expenditures Recovered	2035
2036	$31,859,809	$0		$31,000,000	$12.00	$371,911	$2,552,990	$0	$371,911	$3,659,128	Expenditures Recovered	2036
2037	$31,859,809	$0		$31,000,000	$12.00	$371,911	$2,750,223	$0	$371,911	$4,031,039	Expenditures Recovered	2037
2038	$31,859,809	$0		$31,000,000	$12.00	$371,911	$2,938,063	$0	$371,911	$4,402,950	Expenditures Recovered	2038
2039	$31,859,809	$0		$31,000,000	$12.00	$371,911	$3,116,959	$0	$371,911	$4,774,862	Expenditures Recovered	2039
2040	$31,859,809	$0		$31,000,000	$12.00	$371,911	$3,287,336	$0	$371,911	$5,146,773	Expenditures Recovered	2040
2041	$31,859,809	$0		$31,000,000	$12.00	$371,911	$3,449,599	$0	$371,911	$5,518,684	Expenditures Recovered	2041
2042	$31,859,809	$0		$31,000,000	$12.00	$371,911	$3,604,136	$0	$371,911	$5,890,596	Expenditures Recovered	2042
2043	$31,859,809	$0		$31,000,000	$12.00	$371,911	$3,751,314	$0	$371,911	$6,262,507	Expenditures Recovered	2043
2044					$12.00	$371,911	$3,891,484	$0	$371,911	$6,634,418	Expenditures Recovered	2044
2045						$371,911	$4,024,978	$0	$371,911	$7,006,330	Expenditures Recovered	2045
		$0	$31,000,000			$7,006,330		$0				

Type of TID: Mixed-Use

2024 TID Inception (After 4/1)

2039 Final Year to Incur TIF Related Costs

2044 Maximum Legal Life of TID (20 Years)

2045 Final Tax Collection Year

(1) Estimated increment Per Village.

TID # 1 Proforma-Scenario 2 ($30,000,000 Construction Value)

BAIRD

Village of Williams Bay

Hypothetical New Tax Increment District - Mixed-Use

Hypothetical Cash Flow Proforma Analysis

TID # 1

Assumptions	
Annual Inflation During Life of TID	0.00%
2023 Gross Tax Rate (per $1000 Equalized Value)	$12.00
Annual Adjustment to tax rate	0.00%
Estimated PV Rate	5.00%
Investment rate	0.00%
Data above dashed line are actual	

	Background Data					Revenues		Expenditures	TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment (1)	TIF Increment Over Base	Tax Rate	Tax Revenue	Cumulative PV at 5.00%	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $859,809											
2024	$859,809	$0		$0	$12.00	$0	$0		$0	$0		2024
2025	$859,809	$0	$26,000,000	$26,000,000	$12.00	$0	$0	$0	$0	$0		2025
2026	$26,859,809	$0	$10,000,000	$36,000,000	$12.00	$0	$0	$0	$0	$0		2026
2027	$36,859,809	$0	$15,000,000	$51,000,000	$12.00	$311,926	$269,453	$0	$311,926	$311,926	Expenditures Recovered	2027
2028	$51,859,809	$0		$51,000,000	$12.00	$431,897	$624,776	$0	$431,897	$743,823	Expenditures Recovered	2028
2029	$51,859,809	$0		$51,000,000	$12.00	$611,854	$1,104,180	$0	$611,854	$1,355,677	Expenditures Recovered	2029
2030	$51,859,809	$0		$51,000,000	$12.00	$611,854	$1,560,755	$0	$611,854	$1,967,531	Expenditures Recovered	2030
2031	$51,859,809	$0		$51,000,000	$12.00	$611,854	$1,995,588	$0	$611,854	$2,579,385	Expenditures Recovered	2031
2032	$51,859,809	$0		$51,000,000	$12.00	$611,854	$2,409,715	$0	$611,854	$3,191,239	Expenditures Recovered	2032
2033	$51,859,809	$0		$51,000,000	$12.00	$611,854	$2,804,121	$0	$611,854	$3,803,093	Expenditures Recovered	2033
2034	$51,859,809	$0		$51,000,000	$12.00	$611,854	$3,179,747	$0	$611,854	$4,414,948	Expenditures Recovered	2034
2035	$51,859,809	$0		$51,000,000	$12.00	$611,854	$3,537,485	$0	$611,854	$5,026,802	Expenditures Recovered	2035
2036	$51,859,809	$0		$51,000,000	$12.00	$611,854	$3,878,189	$0	$611,854	$5,638,656	Expenditures Recovered	2036
2037	$51,859,809	$0		$51,000,000	$12.00	$611,854	$4,202,668	$0	$611,854	$6,250,510	Expenditures Recovered	2037
2038	$51,859,809	$0		$51,000,000	$12.00	$611,854	$4,511,696	$0	$611,854	$6,862,364	Expenditures Recovered	2038
2039	$51,859,809	$0		$51,000,000	$12.00	$611,854	$4,806,008	$0	$611,854	$7,474,218	Expenditures Recovered	2039
2040	$51,859,809	$0		$51,000,000	$12.00	$611,854	$5,086,306	$0	$611,854	$8,086,072	Expenditures Recovered	2040
2041	$51,859,809	$0		$51,000,000	$12.00	$611,854	$5,353,255	$0	$611,854	$8,697,927	Expenditures Recovered	2041
2042	$51,859,809	$0		$51,000,000	$12.00	$611,854	$5,607,494	$0	$611,854	$9,309,781	Expenditures Recovered	2042
2043	$51,859,809	$0		$51,000,000	$12.00	$611,854	$5,849,625	$0	$611,854	$9,921,635	Expenditures Recovered	2043
2044					$12.00	$611,854	$6,080,226	$0	$611,854	$10,533,489	Expenditures Recovered	2044
2045						$611,854	$6,299,847	$0	$611,854	$11,145,343	Expenditures Recovered	2045
		$0	$51,000,000			$11,145,343		$0				

Type of TID: Mixed-Use
2024 TID Inception (After 4/1)
2039 Final Year to Incur TIF Related Costs
2044 Maximum Legal Life of TID (20 Years)
2045 Final Tax Collection Year

(1) Estimated increment Per Village.

Village Only Tax Rate Proforma

BAIRD

Village of Williams Bay

Hypothetical Village Only Tax Rate Project Funding

Hypothetical Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID	0.00%
2023 Gross Tax Rate (per $1000 Equalized Value)	$3.44
Annual Adjustment to tax rate	0.00%
Estimated PV Rate	5.00%
Investment rate	0.00%
Data above dashed line are actual	

	Background Data					Revenues		Expenditures	TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment (1)	TIF Increment Over Base	Tax Rate	Tax Revenue	Cumulative PV at 5.00%	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $859,809											
2024	$859,809	$0		$0	$3.44	$0	$0		$0	$0		2024
2025	$859,809	$0	$26,000,000	$26,000,000	$3.44	$0	$0	$0	$0	$0		2025
2026	$26,859,809	$0	$5,000,000	$31,000,000	$3.44	$0	$0	$0	$0	$0		2026
2027	$31,859,809	$0		$31,000,000	$3.44	$89,440	$77,262	$0	$89,440	$89,440	Expenditures Recovered	2027
2028	$31,859,809	$0		$31,000,000	$3.44	$106,640	$164,995	$0	$106,640	$196,080	Expenditures Recovered	2028
2029	$31,859,809	$0		$31,000,000	$3.44	$106,640	$248,550	$0	$106,640	$302,720	Expenditures Recovered	2029
2030	$31,859,809	$0		$31,000,000	$3.44	$106,640	$328,126	$0	$106,640	$409,360	Expenditures Recovered	2030
2031	$31,859,809	$0		$31,000,000	$3.44	$106,640	$403,913	$0	$106,640	$516,000	Expenditures Recovered	2031
2032	$31,859,809	$0		$31,000,000	$3.44	$106,640	$476,091	$0	$106,640	$622,640	Expenditures Recovered	2032
2033	$31,859,809	$0		$31,000,000	$3.44	$106,640	$544,833	$0	$106,640	$729,280	Expenditures Recovered	2033
2034	$31,859,809	$0		$31,000,000	$3.44	$106,640	$610,300	$0	$106,640	$835,920	Expenditures Recovered	2034
2035	$31,859,809	$0		$31,000,000	$3.44	$106,640	$672,650	$0	$106,640	$942,560	Expenditures Recovered	2035
2036	$31,859,809	$0		$31,000,000	$3.44	$106,640	$732,032	$0	$106,640	$1,049,200	Expenditures Recovered	2036
2037	$31,859,809	$0		$31,000,000	$3.44	$106,640	$788,585	$0	$106,640	$1,155,840	Expenditures Recovered	2037
2038	$31,859,809	$0		$31,000,000	$3.44	$106,640	$842,446	$0	$106,640	$1,262,480	Expenditures Recovered	2038
2039	$31,859,809	$0		$31,000,000	$3.44	$106,640	$893,741	$0	$106,640	$1,369,120	Expenditures Recovered	2039
2040	$31,859,809	$0		$31,000,000	$3.44	$106,640	$942,594	$0	$106,640	$1,475,760	Expenditures Recovered	2040
2041	$31,859,809	$0		$31,000,000	$3.44	$106,640	$989,121	$0	$106,640	$1,582,400	Expenditures Recovered	2041
2042	$31,859,809	$0		$31,000,000	$3.44	$106,640	$1,033,432	$0	$106,640	$1,689,040	Expenditures Recovered	2042
2043	$31,859,809	$0		$31,000,000	$3.44	$106,640	$1,075,633	$0	$106,640	$1,795,680	Expenditures Recovered	2043
2044					$3.44	$106,640	$1,115,825	$0	$106,640	$1,902,320	Expenditures Recovered	2044
2045						$106,640	$1,154,102	$0	$106,640	$2,008,960	Expenditures Recovered	2045
		$0	$31,000,000			$2,008,960		$0				

Type of TID: Mixed-Use
2024 TID Inception (After 4/1)
2039 Final Year to Incur TIF Related Costs
2044 Maximum Legal Life of TID (20 Years)
2045 Final Tax Collection Year

(1) Estimated increment Per Village.

Impact to Taxing Jurisdictions in Creation of TIF District

- **<u>Village of Williams Bay Impact</u>**
  - Development requires ageing infrastructure to be replaced.
  - But For Test is put into effect!
    - Without creation of TIF District would project and improvements occur?
      - Potential loss of development/increment.
      - Cost for improvements required to be incorporated into existing mill rate of $3.44.
      - If can’t be incorporated, then tax rate increase may occur. (Borrowed Funds)
      - Potential Water/Sewer Rate increases would be necessary.

- **<u>School District Impact</u>**
  - District taxpayers within village would be impacted by above scenarios.
  - With Creation of TIF District:
    - School District still receives base value in tax revenue.
    - Only newly created increment is deferred and utilized by TID District until closure.
      - Approx. $147,946.33 per year which would reduce tax rate. (Not additional revenue)

- **<u>Walworth County Impact and Gateway Technical College Impact</u>**
  - With Creation of TIF District :
    - Taxing Entities still receives base value in tax revenue.
    - Only newly created increment is deferred and utilized by TID District until closure.
      - County-Approx. $94,874.58 per year
      - Technical College- Approx. $22,426.26 per year

Important Disclosures

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DL 04052024.1

LEVY SUPPORTED PROJECTS

	Earmarked	Items/Actions	Auth'd Spend	Final Cost	Balance	Status
New Police Squad	65,000					
		Outfitting	22,000			
		Purchase				
New Emergency Vehicle	85,000					
		Purchase				
		Outfitting	34,310			
New Police Squad	65,000					
		Purchase				
		Outfitting				
Police Squad Computers	15,000					
		County Grant	(15,000)	(15,000)		
		Reallocate to Gun Sites	6,500	6,500		
				(8,500)	23,500	
Axon Fleet Cameras	45,000					
		Purchase				
Village Server/IT Upgrades	20,000					
		Purchase	15,765	17,356	2,644	
Laserfiche Software	10,000					
		Purchase	9,993	9,100	900	
Beach Cleaner	75,000					
		Beach Cleaner	75,000	29,354		Complete
		Tractor	0	34,409	11,237	Complete

Updated by David Lothspeich 4/7/2024

	Earmarked	Items/Actions	Auth'd Spend	Final Cost	Balance	Status
Fire/EMS Equipment	200,000					
		Purchase Ambulance	200,000	198,980	1,020	
		Grant Income ??				
Teatre Road Baseball Fence	15,000					
		Purchase	13,530	13,530	1,470	
Theater Rd. Restrooms	100,000					
		Reallocate to Tennis Courts	0	100,000	0	
Theatre Rd Tennis Courts	250,000					
		Purchase	361,904	374,054		
		Engineering	12,150	12,150		
		Reallocate from Restrooms	(100,000)	(100,000)		
		Reallocate from E Geneva Proj	(11,904)	(11,904)		
		Reallocate from E Geneva Proj	(12,150)	(12,150)		
				262,150	(12,150)	
Upgrades to Theatre Rd Fields	25,000					
		Grass infield, dugouts, warning track				
Remove Old Tennis Courts	30,000					
		Purchase - will have updated quote soon				
Remodel Lions Field House	100,000					
		Purchase				
		Hand dryers/electric, auto door opeer	7,100	7,100	92,900	
Three Playgrounds	200,000					
		Baywood Heights		42,023		
		Lions Field		78,619		
		Edgewater Park			79,358	

2022 Borrowing
Tracking Projects and Balances

	Earmarked	**Items/Actions**	**Auth'd Spend**	**Final Cost**	**Balance**	**Status**
Streets Repaving	900,000					
		Observatory Place				
		~~Walworth Avenue~~ Clover Street and Cedar Point Drive				
		Lakewood Trails				
East Geneva Street	1,035,000					
		Reallocate to Southwick Creek		176,000		
		Reallocate to Tennis Courts		11,904		
		Reallocate to Tennis Courts		12,150		
		Reallocate to Lake Gen Dam		75,000	759,946	
Highway 67 North Rebuild	500,000					
		Engineering				
		Share for Parking Lanes	29,000	29,003		
		Construction	369,648	569,192		
				598,195	(98,195)	
Update Beach House	15,000					
		Construction				
ADDED PROJECTS						
Lake Geneva Dam Repair	0					
		Assessment	75,000			
		Reallocate from E Geneva St.	(75,000)		0	

	Earmarked	Items/Actions	Auth'd Spend	Final Cost	Balance	Status
Southwick Creek Dredging	0					
		Engineering	11,100	2,145		
		Permits	5,878	5,878		
		Dredging	160,000	160,000		
		Hauling	16,000	16,000		
		Reallocate from E Geneve St Project	(176,000)	(176,000)		
				8,023	(8,023)	
SEWER PROJECTS						
Mainline Sewer Repairs	200,000					
		Sewer Lining	100,000	104,548	95,453	
		Visg Sewer Lining 2023	4,548			
State Rd 67 Sewer Rebuild	600,000					
		Engineering	26,700	26,700		
		Payne and Dolan Bid	280,989	307,323		
		Engineering and Contingency (DOT)	42,148	0		
		Core and Main Materials	54,543	53,961		
		Design and Supervision	50,847	0	212,016	
Harris Rd Lift Station	1,000,000					
		Engineering	92,700	92,700		
		Construction	1,827,000	1,827,000		
		Federal Loan (Clean)	(1,540,000)	(1,540,000)		
				379,700	620,300	
Harris Rd Force Main	1,000,000					
		Engineering				
		Construction				
		Will not be completed with this borrowing				

Updated by David Lothspeich 4/7/2024

	Earmarked	Items/Actions	Auth'd Spend	Final Cost	Balance	Status	
WATER PROJECTS							
Reactor Cleaning/Repair	200,000						
		Engineering	15,500	5,580			
		Construction		343,000			
		Reallocate from Southwick Creek	(143,000)	(143,000)			
				205,580	(5,580)		
State Rd 67 N Water Rebuild	1,000,000						
		Engineering	26,700	26,700			
		Construction (Payne & Dolan)	415,776	393,351			
		Engineering & Contingency (DOT)	62,366	0			
		Core and Main Materials	243,182	279,545			
		Design and Supervision	75,324	0			
				699,596	300,404		
Loch Vista Water Main	1,100,000						
		Engineering					
		Construction					
Chlorination Improvements	2,800,000						
(Water Plan incl Corrosion Control)		Engineering	205,000				
		Construction	3,979,000	4,085,186			
		Repair					$2,800,000
		Federal Loan					$3,440,000
		Reallocate to 67 West Engineering	195,000	195,000			$6,240,000
		Reallocate to Clover St Water Main	23,946	23,946			$0
		Federal Loan (Safe) $860,000 Principal Forgiveness	(3,440,000)	(3,440,000)			$6,240,000
				864,132	1,935,868		

2022 Borrowing
Tracking Projects and Balances

	Earmarked	Items/Actions	Auth'd Spend	Final Cost	Balance	Status
Southwick Creek Realignment	500,000					
		Reallocate to Chlorination Improvement project	143,000	143,000		
		Reallocate to Well 3 Pump	153,169	153,169		
		Reallocate to SEWPC Flood Study	42,000	42,000		
		Reallocate to Well 3 Pump Engineering	18,600	18,600		
		Reallocate to Southwick Creek Dredging	16,978	16,978	126,253	
ADDED PROJECTS						
Clover Street Water Main	0					
		Contract Amount	155,462	155,462		
		Benefitted Properties (3) Payments	(89,114)	(89,114)		
		Village Payment	66,348			
		Reallocate from Chlorination Project	(23,946)	(23,946)		
				42,402	(42,402)	
Well 2 Pump Replacement						
		Engineering		9,370		
		Construction				
		Reallocated from Southwick Creek Realign?				
Well 3 Pump Replacement	0					
		Engineering				
		Construction				
Water Plant Flood Plain	0					
		Engineering	8,000	8,000		
		SEWRPC Study	28,000	28,000		
		Reallocate from Southwick Creek Realign	(42,000)	(42,000)		
				(6,000)	6,000	
Highway 67 West Rebuild	0					
		Engineering	195,000	195,000		
		Reallocate from Chlorination Project	(195,000)	(195,000)		
				0	0	
Totals	**12,150,000**		**4,109,590**	**7,771,730**	**4,102,919**	

2023 Financial Results -- Summary, with noted adjustments
Unaudited Results
MajorFunds Only

		Actual	Budget	Variance	Notes
GENERAL FUND					
Revenue					
	Taxes	$2,026,472	$2,035,211	$8,739	Removed EMS Revenue
	Intergvt	$367,908	$358,897	($9,011)	
	Permits	$283,191	$180,875	($102,316)	
	Public Chgs	$422,670	$376,215	($46,455)	
	Fines	$42,291	$41,750	($541)	
	Weeds	$750	$500	($250)	
	Comm'l	$539,723	$332,645	($207,078)	
	Misc	$15,910	$64,250	$48,340	
	Total	$3,698,915	$3,390,343	($308,572)	
Expenses					
	General	$846,924	$767,821	($79,103)	
	Public Safety	$1,364,498	$1,346,336	($18,162)	Removed EMS Expense
	Inspections	$201,523	$134,000	($67,523)	
	Public Works	$488,085	$517,843	$29,758	
	Leisure	$579,835	$613,341	$33,506	
	Other	$11,904	$11,000	($904)	
	Total	$3,492,769	$3,390,341	($102,428)	
Net, General Fund					
		$206,146	$2		
EMS	Revenue	$928,077	$928,077	$0	From Gen'l Fund, Taxes
	Expense	$753,532	$613,226	$140,306	From Gen Fund, Public Safety
	Net	$174,545	$314,851	($140,306)	
WATER FUND					
	Revenue	$1,442,291	$1,080,550	$361,741	
	Expense	$1,143,357	$1,305,535	($162,178)	Removed Cap Expenses
	Net	$298,934	($224,985)	$523,919	

RECYCLING FUND				
Revenue	$105,421	$109,225	($3,804)	
Expense	$113,377	$109,225	$4,152	
	($7,956)	$0	($7,956)	
SEWER FUND				
Revenue	$1,444,504	$1,288,695	$155,809	
Expense	$1,091,493	$1,300,176	($208,683)	Removed Cap Expenses
Net	$353,011	($11,481)	$364,492	
Library Fund				
Revenue	$351,170	$339,561	$11,609	
Expense	$342,535	$341,599	$936	
Net	$8,635	($2,038)	$10,673	

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41100	TAX LEVY-GENERAL	.00	1,763,458.72	1,776,259.00	12,800.28	99.3
100-41101	DELINQUENT PP TAX	.00	36.67	150.00	113.33	24.5
100-41102	INT ON DELINQUENT PP TAX	.00	1.10	.00	(1.10)	.0
100-41103	TAX LEVY-EMERGENCY MGMT SERVIC	.00	.00	928,077.00	928,077.00	.0
100-41104	UTILITY TAX EQUIVALENT	.00	110,601.12	100,800.00	(9,801.12)	109.7
100-41105	ROOM TAX	.00	58,094.36	52,000.00	(6,094.36)	111.7
100-41106	CABLE FRANCHISE FEES	.00	38,467.14	51,000.00	12,532.86	75.4
100-41110	MERCY PILOT	.00	55,812.93	55,000.00	(812.93)	101.5
	TOTAL TAXES	.00	2,026,472.04	2,963,286.00	936,813.96	68.4
	INTERGOVERNMENTAL					
100-42001	EXEMPT COMPUTER AID	.00	469.74	470.00	.26	99.9
100-42002	STATE SHARED REVENUE	.00	64,979.22	64,314.00	(665.22)	101.0
100-42006	TRANSPORTATION AID	.00	204,452.31	204,425.00	(27.31)	100.0
100-42007	POLICE TRAINING FROM STATE	.00	1,440.00	1,120.00	(320.00)	128.6
100-42008	OTHER STATE AIDS	.00	24,475.35	16,400.00	(8,075.35)	149.2
100-42009	POLICE GRANT FROM CTY	.00	3,064.70	2,500.00	(564.70)	122.6
100-42010	POLICE SRO REVENUE	.00	67,452.47	69,668.00	2,215.53	96.8
100-42020	LAND USE CONVERSION FEES	.00	1,574.03	.00	(1,574.03)	.0
	TOTAL INTERGOVERNMENTAL	.00	367,907.82	358,897.00	(9,010.82)	102.5
	LICENSES & PERMITS					
100-43001	LIQUOR/BEER LICENSE	.00	8,946.56	6,425.00	(2,521.56)	139.3
100-43002	OPERATOR LICENSE	.00	3,860.00	2,000.00	(1,860.00)	193.0
100-43006	BUILDING PERMITS	.00	96,556.15	80,000.00	(16,556.15)	120.7
100-43007	ELECTRICAL PERMITS	.00	20,036.70	15,000.00	(5,036.70)	133.6
100-43008	PLUMBING PERMITS	.00	23,331.50	15,000.00	(8,331.50)	155.5
100-43009	ROOM TAX PERMIT	.00	1,275.00	800.00	(475.00)	159.4
100-43013	RENTAL PROP ADMIN	.00	30.00	.00	(30.00)	.0
100-43014	CIGARETTE LICENSE	.00	400.00	300.00	(100.00)	133.3
100-43015	ZONING AND PLANNING FEES	.00	23,244.00	21,000.00	(2,244.00)	110.7
100-43016	TREE PERMIT	.00	6,800.00	4,000.00	(2,800.00)	170.0
100-43018	DOG LICENSE	.00	477.00	600.00	123.00	79.5
100-43021	TOURIST ROOMING HOUSE PERMIT	.00	8,100.00	6,750.00	(1,350.00)	120.0
100-43022	SHORT TERM RENTAL PERMIT	.00	27,550.00	19,000.00	(8,550.00)	145.0
100-43025	TRANSIENT MERCHANT PERMIT	.00	1,000.00	.00	(1,000.00)	.0
100-43090	INVOICED SERVICE PAYMENTS	.00	61,584.19	10,000.00	(51,584.19)	615.8
	TOTAL LICENSES & PERMITS	.00	283,191.10	180,875.00	(102,316.10)	156.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PUBLIC CHARGES FOR SERVICE					
100-44040	POLICE GEN REVENUE	.00	4,475.40	250.00	(4,225.40)	1790.2
100-44049	SPECIAL ASSESSMENT LETTERS	.00	4,400.00	4,000.00	(400.00)	110.0
100-44060	STREET OPENING PERMIT	.00	1,400.00	1,000.00	(400.00)	140.0
100-44093	SPORTS CAMP REVENUES	.00	.00	3,000.00	3,000.00	.0
100-44095	TENNIS REVENUES	.00	.00	750.00	750.00	.0
100-44096	GOLF REVENUES	.00	.00	500.00	500.00	.0
100-44098	ZUMBA REVENUES	.00	922.00	3,000.00	2,078.00	30.7
100-44100	BASEBALL/SOFTBALL REG FEES	.00	6,765.00	8,865.00	2,100.00	76.3
100-44102	ADULT PROGRAM REVENUES	.00	3,499.00	3,000.00	(499.00)	116.6
100-44103	SUMMER PROGRAM REVENUES	.00	3,835.00	3,500.00	(335.00)	109.6
100-44106	DONATION FOR REC DEPT	.00	1,950.00	4,050.00	2,100.00	48.2
100-44107	FIELD HOUSE RENTALS	.00	4,300.00	3,000.00	(1,300.00)	143.3
100-44301	WATERWAY MARKERS	.00	6,628.80	6,100.00	(528.80)	108.7
100-44620	LAKEFRONT/SHORE INCOME	.00	15,027.93	11,600.00	(3,427.93)	129.6
100-44621	BEACH REVENUE	.00	103,568.67	96,600.00	(6,968.67)	107.2
100-44622	LAUNCH REVENUE	.00	212,924.16	170,000.00	(42,924.16)	125.3
100-44623	HORVATH DRY STORAGE REVENUE	.00	24,257.20	24,000.00	(257.20)	101.1
100-44625	TOWN OF LINN BEACH REVENUE	.00	15,120.00	15,000.00	(120.00)	100.8
100-44630	KAYAK/PADDLEBOARD RENTAL FEES	.00	13,596.98	18,000.00	4,403.02	75.5
	TOTAL PUBLIC CHARGES FOR SERVICE	.00	422,670.14	376,215.00	(46,455.14)	112.4
	FINES & FORFEITURES					
100-45001	COURT FINE REVENUE	.00	32,214.66	40,000.00	7,785.34	80.5
100-45002	PARKING TICKET REVENUE	.00	10,076.75	1,750.00	(8,326.75)	575.8
	TOTAL FINES & FORFEITURES	.00	42,291.41	41,750.00	(541.41)	101.3
	SOURCE 46					
100-46000	WEED AND NUISANCE CONTROL	.00	750.00	500.00	(250.00)	150.0
	TOTAL SOURCE 46	.00	750.00	500.00	(250.00)	150.0
	COMMERCIAL					
100-48004	INTEREST ON INVESTMENTS	.00	250,775.62	37,000.00	(213,775.62)	677.8
100-48013	BOAT SLIP RENTAL	.00	253,715.00	250,545.00	(3,170.00)	101.3
100-48014	MISCELLANEOUS DONATIONS	.00	185.00	.00	(185.00)	.0
100-48015	GENEVA LK LAW ENFORCEMENT AGCY	.00	31,652.75	44,000.00	12,347.25	71.9
100-48016	MUNICIPAL BUSINESS LEASE PYMT	.00	994.34	1,100.00	105.66	90.4
100-48020	GLEA CBCW GRANT	.00	2,400.00	.00	(2,400.00)	.0
	TOTAL COMMERCIAL	.00	539,722.71	332,645.00	(207,077.71)	162.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
100-49001	AURORA DONATION	.00	3,250.00	3,250.00	.00	100.0
100-49002	INSURANCE PAYMENTS/REBATE	.00	3,478.00	5,000.00	1,522.00	69.6
100-49003	SALE OF VGE ASSET	.00	.00	5,000.00	5,000.00	.0
100-49009	GENERAL MISC UNCLASS	.00	8,390.07	1,000.00	(7,390.07)	839.0
100-49200	OPERATING TRANSFER	.00	791.66	50,000.00	49,208.34	1.6
	TOTAL MISCELLANEOUS	.00	15,909.73	64,250.00	48,340.27	24.8
	TOTAL FUND REVENUE	.00	3,698,914.95	4,318,418.00	619,503.05	85.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT					
100-51110-110	VILLAGE BOARD WAGES	.00	22,100.00	22,050.00	(50.00)	100.2
100-51110-121	VILLAGE BOARD FICA	.00	1,690.72	1,687.00	(3.72)	100.2
100-51110-130	VILLAGE BOARD OTHER EXPENSE	.00	.00	600.00	600.00	.0
100-51210-110	MUNICIPAL COURT WAGES	.00	32,744.92	32,745.00	.08	100.0
100-51210-121	MUNICIPAL COURT FICA	.00	2,598.71	2,505.00	(93.71)	103.7
100-51210-150	MUNICIPAL COURT IT FEES	.00	4,406.69	5,000.00	593.31	88.1
100-51210-160	MUNICIPAL COURT SUPPLIES	.00	11.87	1,200.00	1,188.13	1.0
100-51210-161	MUNICIPAL COURT POSTAGE	.00	500.00	500.00	.00	100.0
100-51210-190	MUNICIPAL COURT TRAINING	.00	700.00	2,000.00	1,300.00	35.0
100-51400-000	RECRUITING FEES	.00	65,356.00	.00	(65,356.00)	.0
100-51405-000	BILLABLE SERVICES	.00	112,300.68	10,000.00	(102,300.68)	1123.0
100-51410-110	GEN ADMIN WAGES	.00	133,256.31	132,831.00	(425.31)	100.3
100-51410-115	GEN ADMIN UNEMPLOYMENT	.00	50.00	.00	(50.00)	.0
100-51410-121	GEN ADMIN FICA	.00	9,323.04	10,162.00	838.96	91.7
100-51410-122	GEN ADMIN RETIREMENT	.00	8,562.58	10,361.00	1,798.42	82.6
100-51410-123	GEN ADMIN HEALTH INSURANCE	.00	16,790.32	28,572.00	11,781.68	58.8
100-51410-124	GEN ADMIN LIFE INSURANCE	.00	674.24	450.00	(224.24)	149.8
100-51410-127	GEN ADMIN HSA FUNDING	.00	5,859.05	8,250.00	2,390.95	71.0
100-51410-130	GEN ADMIN IT EXPENSE	.00	1,142.19	900.00	(242.19)	126.9
100-51410-160	GEN ADMIN SUPPLIES	.00	5,116.74	8,000.00	2,883.26	64.0
100-51410-161	GEN ADMIN POSTAGE	.00	11,888.81	6,500.00	(5,388.81)	182.9
100-51410-162	GEN ADMIN COPIER EXPENSE	.00	4,378.80	3,000.00	(1,378.80)	146.0
100-51410-190	GEN ADMIN TRAINING	.00	6,878.43	4,000.00	(2,878.43)	172.0
100-51410-200	GEN ADMIN TELEPHONE	.00	7,346.87	8,400.00	1,053.13	87.5
100-51410-210	GEN ADMIN PUBLICATIONS	.00	3,916.74	3,500.00	(416.74)	111.9
100-51410-300	GEN ADMIN CODIFICATION	.00	4,210.21	7,000.00	2,789.79	60.2
100-51412-000	ELECTION EXPENSE	.00	3,809.67	1,740.00	(2,069.67)	219.0
100-51412-110	ELECTION WAGES	.00	5,668.80	5,000.00	(668.80)	113.4
100-51412-121	ELECTION FICA	.00	8.61	20.00	11.39	43.1
100-51414-000	SOFTWARE LICENSE & IT SUPPORT	.00	28,970.15	31,590.00	2,619.85	91.7
100-51414-100	LASERFICHE EXPENSE	.00	3,641.93	15,000.00	11,358.07	24.3
100-51415-000	LEAGUE EXPENSES/DUES	.00	3,161.38	3,162.00	.62	100.0
100-51510-000	INSURANCE EXPENSE	.00	58,934.00	65,000.00	6,066.00	90.7
100-51520-000	ASSESSOR CONTRACT	.00	21,441.08	19,900.00	(1,541.08)	107.7
100-51521-000	PROPERTY REASSESSMENT	.00	2,207.32	7,900.00	5,692.68	27.9
100-51560-000	CONTINGENCY	.00	55,629.08	148,288.00	92,658.92	37.5
100-51570-000	AUDIT EXPENSE	.00	29,780.61	20,000.00	(9,780.61)	148.9
100-51610-000	LEGAL SERVICES	.00	54,296.01	50,000.00	(4,296.01)	108.6
100-51720-150	LIONS FIELD HOUSE REPAIR/MAINT	.00	1,720.91	1,300.00	(420.91)	132.4
100-51720-160	LIONS FIELD HOUSE SUPPLIES	.00	666.84	200.00	(466.84)	333.4
100-51720-170	LIONS FIELD HOUSE GAS	.00	1,681.41	1,800.00	118.59	93.4
100-51720-171	LIONS FIELD HOUSE ELECTRIC	.00	1,732.39	1,400.00	(332.39)	123.7
100-51720-173	LIONS FIELD HOUSE W&S	.00	885.92	1,140.00	254.08	77.7
100-51720-175	JANITORIAL SERVICES	.00	5,228.88	5,230.00	1.12	100.0
100-51730-150	VH BLDG REPAIRS/MAINT	.00	11,672.38	13,000.00	1,327.62	89.8
100-51730-160	VH BLDG SUPPLIES	.00	1,870.19	3,000.00	1,129.81	62.3
100-51730-170	VH BLDG GAS	.00	2,338.01	2,200.00	(138.01)	106.3
100-51730-171	VH BLDG ELECTRIC	.00	7,778.73	7,700.00	(78.73)	101.0
100-51730-173	VH BLDG WATER & SEWER	.00	1,711.62	1,938.00	226.38	88.3
100-51730-175	JANITORIAL SERVICES	.00	7,866.35	8,100.00	233.65	97.1
100-51920-000	LEAGUE EXPENSES/DUES	.00	3,706.81	.00	(3,706.81)	.0
100-51965-000	WMS BAY BUSINESS ASSOC	.00	58,821.20	36,400.00	(22,421.20)	161.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-51970-000	SHORT TERM RENTAL ADMIN	.00	6,564.61	6,600.00	35.39	99.5
100-51990-000	EMPLOYEE RECOGNITION	.00	3,325.00	.00	(3,325.00)	.0
	TOTAL GENERAL GOVERNMENT	.00	846,923.81	767,821.00	(79,102.81)	110.3

GENERAL FUND

PUBLIC SAFETY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEXPENDED	PCNT
100-52120-110	POLICE WAGES	.00	593,209.19	583,005.00	(	10,204.19)	101.8
100-52120-111	POLICE PT SHIFT PREMIUM	.00	600.00	750.00		150.00	80.0
100-52120-112	POLICE OT WAGES	.00	48,477.60	24,654.00	(	23,823.60)	196.6
100-52120-121	POLICE FICA	.00	49,896.13	46,543.00	(	3,353.13)	107.2
100-52120-122	POLICE RETIREMENT	.00	86,321.29	77,021.00	(	9,300.29)	112.1
100-52120-123	POLICE HEALTH INSURANCE	.00	85,278.58	90,063.00		4,784.42	94.7
100-52120-124	POLICE LIFE INSURANCE	.00	771.66	846.00		74.34	91.2
100-52120-125	POLICE UNIFORMS	.00	7,106.48	9,000.00		1,893.52	79.0
100-52120-127	POLICE HSA FUNDING	.00	34,281.54	26,250.00	(	8,031.54)	130.6
100-52120-130	POLICE IT EXPENSE	.00	33,779.91	33,450.00	(	329.91)	101.0
100-52120-150	POLICE REPAIRS/MAINT	.00	12,845.31	12,024.00	(	821.31)	106.8
100-52120-160	POLICE SUPPLIES	.00	4,013.60	2,500.00	(	1,513.60)	160.5
100-52120-161	POLICE POSTAGE/CONFINEMENT	.00	198.30	150.00	(	48.30)	132.2
100-52120-180	POLICE FUEL	.00	20,643.45	20,000.00	(	643.45)	103.2
100-52120-190	POLICE TRAINING	.00	18,142.38	18,000.00	(	142.38)	100.8
100-52120-200	POLICE TELEPHONE	.00	6,228.44	7,000.00		771.56	89.0
100-52120-210	POLICE COMMUNITY PROGRAMS	.00	2,186.86	2,500.00		313.14	87.5
100-52120-215	POLICE GRANT EXPENDITURES	.00	.00	7,000.00		7,000.00	.0
100-52120-220	POLICE LICENSE SUPSENSION FEE	.00	42.00	.00	(	42.00)	.0
100-52120-300	STUDENT RESOURCE OFFICER	.00	89,937.45	92,891.00		2,953.55	96.8
100-52120-400	POLICE ACADEMY EXPENSES	.00	3,384.54	.00	(	3,384.54)	.0
100-52130-110	WATER SAFETY PATROL	.00	29,431.00	29,431.00		.00	100.0
100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY	.00	35,000.00	35,000.00		.00	100.0
100-52130-130	GENEVA LAKE LAW ENFORCEMENT	.00	73,000.00	73,000.00		.00	100.0
100-52130-150	EMERGENCY MANAGEMENT	.00	2,065.99	5,000.00		2,934.01	41.3
100-52320-106	FIRE DEPT OFFICER PAY	.00	17,979.30	22,550.00		4,570.70	79.7
100-52320-107	FIRE DEPT MEETING PAY	.00	2,367.00	4,200.00		1,833.00	56.4
100-52320-108	FIRE DEPT DRILL PAY	.00	13,466.01	16,000.00		2,533.99	84.2
100-52320-109	FIRE DEPT CALLS PAY	.00	13,301.50	24,000.00		10,698.50	55.4
100-52320-110	FIRE/RESCUE UNEMPLOYMENT	.00	100.00	.00	(	100.00)	.0
100-52320-120	FIRE DEPT TRAINING PAY	.00	2,592.01	3,900.00		1,307.99	66.5
100-52320-121	FIRE DEPT FICA	.00	3,818.14	5,405.00		1,586.86	70.6
100-52320-122	FIRE DEPT RETIREMENT	.00	868.82	1,100.00		231.18	79.0
100-52320-130	FIRE DEPT IT	.00	1,890.60	1,000.00	(	890.60)	189.1
100-52320-150	FIRE DEPT REPAIRS/MAINT	.00	13,559.18	16,000.00		2,440.82	84.7
100-52320-160	FIRE DEPT SUPPLIES	.00	6,114.13	5,000.00	(	1,114.13)	122.3
100-52320-170	FIRE DEPT GAS	.00	5,187.51	5,100.00	(	87.51)	101.7
100-52320-171	FIRE DEPT ELECTRIC	.00	2,219.81	2,500.00		280.19	88.8
100-52320-173	FIRE DEPT WATER & SEWER	.00	628.06	800.00		171.94	78.5
100-52320-180	FIRE DEPT FUEL	.00	1,348.90	1,000.00	(	348.90)	134.9
100-52320-190	FIRE DEPT TRAINING	.00	208.94	5,500.00		5,291.06	3.8
100-52320-200	FIRE DEPT TELEPHONE	.00	8,856.45	3,500.00	(	5,356.45)	253.0
100-52340-106	DIVE TEAM OFFICER PAY	.00	600.00	900.00		300.00	66.7
100-52340-107	DIVE TEAM MEETING PAY	.00	.00	100.00		100.00	.0
100-52340-108	DIVE TEAM DRILL PAY	.00	.00	1,600.00		1,600.00	.0
100-52340-121	DIVE TEAM FICA	.00	51.66	200.00		148.34	25.8
100-52340-145	DIVE TEAM TANK MAINTENANCE	.00	2,996.84	1,900.00	(	1,096.84)	157.7
100-52340-150	DIVE TEAM REPAIRS/MAINT	.00	30.00	600.00		570.00	5.0
100-52340-190	DIVE TEAM TRAINING	.00	1,250.00	3,110.00		1,860.00	40.2
100-52360-106	RESCUE DEPT OFFICER PAY	.00	7,477.85	5,400.00	(	2,077.85)	138.5
100-52360-107	RESCUE DEPT MEETING PAY	.00	738.00	1,000.00		262.00	73.8
100-52360-108	RESCUE DEPT TRAINING PAY	.00	3,339.67	4,000.00		660.33	83.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52360-109	RESCUE DEPT CALLS PAY	.00	3,739.50	6,500.00	2,760.50	57.5
100-52360-110	RESCUE DEPT UNEMPLOYMENT	.00	577.41	.00	(577.41)	.0
100-52360-120	RESCUE DEPT STIPEND PAY	.00	960.00	.00	(960.00)	.0
100-52360-121	RESCUE DEPT FICA	.00	1,343.21	1,293.00	(50.21)	103.9
100-52360-122	RESCUE DEPT RETIREMENT	.00	159.55	20.00	(139.55)	797.8
100-52360-130	RESCUE DEPT IT EXPENSE	.00	77.30	300.00	222.70	25.8
100-52360-150	RESCUE DEPT REPAIRS/MAINT	.00	176.02	1,500.00	1,323.98	11.7
100-52360-160	RESCUE DEPT SUPPLIES	.00	6,272.69	2,500.00	(3,772.69)	250.9
100-52360-170	RESCUE DEPT INTERGOVT AGMNT	.00	.00	763,532.00	763,532.00	.0
100-52360-180	RESCUE DEPT FUEL	.00	859.29	500.00	(359.29)	171.9
100-52360-190	RESCUE DEPT TRAINING	.00	600.00	500.00	(100.00)	120.0
100-52360-200	RESCUE DEPT TELEPHONE	.00	1,900.76	780.00	(1,120.76)	243.7
	TOTAL PUBLIC SAFETY	.00	1,364,497.81	2,109,868.00	745,370.19	64.7

PUBLIC SAFETY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-53100-160	BLDG INSP SUPPLIES	.00	341.68	2,000.00	1,658.32	17.1
100-53100-210	ZONING INSPECTION CONTRACT	.00	23,746.90	19,000.00	(4,746.90)	125.0
100-53100-211	BLDG INSPECTION CONTRACT	.00	139,458.97	88,000.00	(51,458.97)	158.5
100-53100-215	CODE ENFORCEMENT CONTRACT	.00	31,197.60	20,000.00	(11,197.60)	156.0
100-53100-220	STR ENFORCEMENT CONTRACT	.00	6,777.60	5,000.00	(1,777.60)	135.6
	TOTAL PUBLIC SAFETY	.00	201,522.75	134,000.00	(67,522.75)	150.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
100-54100-110	DPW ADMIN WAGES	.00	39,795.85	39,461.00	(334.85)	100.9
100-54100-121	DPW ADMIN FICA	.00	2,591.69	3,019.00	427.31	85.9
100-54100-122	DPW ADMIN RETIREMENT	.00	2,950.53	3,078.00	127.47	95.9
100-54100-123	DPW ADMIN HEALTH INSURANCE	.00	9,534.15	9,100.00	(434.15)	104.8
100-54100-127	DPW HSA FUNDING	.00	3,124.92	2,500.00	(624.92)	125.0
100-54100-300	ENGINEERING	.00	7,476.25	15,000.00	7,523.75	49.8
100-54310-110	STREETS WAGES	.00	91,762.05	95,823.00	4,060.95	95.8
100-54310-112	STREETS OT WAGES	.00	3,316.50	1,959.00	(1,357.50)	169.3
100-54310-113	STREETS DBL OT WAGES	.00	2,831.62	1,000.00	(1,831.62)	283.2
100-54310-121	STREETS FICA	.00	7,470.60	7,545.00	74.40	99.0
100-54310-122	STREETS RETIREMENT	.00	6,606.06	6,774.00	167.94	97.5
100-54310-123	STREETS HEALTH INSURANCE	.00	17,452.51	20,004.00	2,551.49	87.3
100-54310-124	STREETS LIFE INSURANCE	.00	272.43	235.00	(37.43)	115.9
100-54310-125	STREETS UNIFORMS	.00	898.38	2,500.00	1,601.62	35.9
100-54310-127	STREETS HSA FUNDING	.00	5,901.27	5,835.00	(66.27)	101.1
100-54310-150	STREETS EQUIP REPAIRS/MAINT	.00	24,965.03	27,000.00	2,034.97	92.5
100-54310-160	STREETS SUPPLIES	.00	5,084.26	6,500.00	1,415.74	78.2
100-54310-170	STREETS GAS	.00	3,906.24	4,000.00	93.76	97.7
100-54310-171	STREETS ELECTRIC	.00	5,371.93	6,000.00	628.07	89.5
100-54310-173	STREETS WATER & SEWER	.00	717.70	960.00	242.30	74.8
100-54310-175	STREETS ROAD MAINTENANCE	.00	4,052.32	25,000.00	20,947.68	16.2
100-54310-180	STREETS FUEL	.00	11,084.21	9,500.00	(1,584.21)	116.7
100-54310-190	STREETS TRAINING	.00	860.00	1,000.00	140.00	86.0
100-54310-200	STREETS TELEPHONE	.00	1,233.27	1,000.00	(233.27)	123.3
100-54310-280	SNOW/ICE CONTROL MATERIALS	.00	15,546.69	17,500.00	1,953.31	88.8
100-54310-281	TRAFFIC SIGNS/MARKINGS	.00	1,937.96	2,000.00	62.04	96.9
100-54310-282	HIGHWAY STRIPING/MARKING	.00	2,009.97	1,000.00	(1,009.97)	201.0
100-54420-000	STREET LIGHTING	.00	41,816.53	35,000.00	(6,816.53)	119.5
100-54710-000	REFUSE COLLECTIONS	.00	167,514.56	167,550.00	35.44	100.0
	TOTAL PUBLIC WORKS	.00	488,085.48	517,843.00	29,757.52	94.3

LEISURE ACTIVITIES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-55210-110	REC DEPT WAGES	.00	99,663.87	100,304.00	640.13	99.4
100-55210-121	REC DEPT FICA	.00	7,603.17	7,673.00	69.83	99.1
100-55210-122	REC DEPT RETIREMENT	.00	4,238.88	4,680.00	441.12	90.6
100-55210-123	REC DEPT HEALTH INSURANCE	.00	6,752.33	7,056.00	303.67	95.7
100-55210-124	REC DEPT LIFE INSURANCE	.00	45.80	60.00	14.20	76.3
100-55210-127	REC DEPT HSA FUNDING	.00	2,916.62	2,500.00	(416.62)	116.7
100-55210-130	REC DEPT IT	.00	846.16	1,545.00	698.84	54.8
100-55210-143	BASEBALL FIELD UPKEEP	.00	275.00	4,500.00	4,225.00	6.1
100-55210-150	REC DEPT REPAIRS/MAINTENANCE	.00	2,350.89	3,000.00	649.11	78.4
100-55210-160	REC DEPT SUPPLIES	.00	2,535.34	2,200.00	(335.34)	115.2
100-55210-190	REC DEPT TRAINING	.00	507.04	1,250.00	742.96	40.6
100-55210-200	REC DEPT TELEPHONE	.00	986.12	300.00	(686.12)	328.7
100-55210-210	REC DEPT PUBLICATIONS	.00	3,113.00	3,500.00	387.00	88.9
100-55210-220	REC DEPT XPRESS BILL PAY	.00	.00	2,100.00	2,100.00	.0
100-55210-270	REC DEPT BASEBALL UNIFORMS	.00	2,840.00	3,000.00	160.00	94.7
100-55210-271	REC DEPT BASEBALL EXPENSES	.00	6,788.42	8,000.00	1,211.58	84.9
100-55210-274	REC DEPT ADULT FITNESS	.00	416.00	2,300.00	1,884.00	18.1
100-55210-275	REC DEPT PROGRAM EXPENSES	.00	8,840.92	5,800.00	(3,040.92)	152.4
100-55210-277	REC DEPT GOLF EXPENSES	.00	.00	500.00	500.00	.0
100-55210-278	REC DEPT BOO IN THE BAY	.00	568.91	1,000.00	431.09	56.9
100-55210-279	REC DEPT DONATION EXPENSES	.00	745.00	.00	(745.00)	.0
100-55210-280	KAYAK/PADDLEBOARD EXPENSE	.00	837.00	1,000.00	163.00	83.7
100-55410-110	PARKS WAGES	.00	47,040.70	44,020.00	(3,020.70)	106.9
100-55410-112	PARKS OT WAGES	.00	1,754.80	465.00	(1,289.80)	377.4
100-55410-113	PARKS DBL OT WAGES	.00	1,781.94	465.00	(1,316.94)	383.2
100-55410-115	PARKS CONTRACT LABOR	.00	6,352.50	7,500.00	1,147.50	84.7
100-55410-120	PARKS UNEMPLOYMENT	.00	288.00	100.00	(188.00)	288.0
100-55410-121	PARKS FICA	.00	3,877.57	3,439.00	(438.57)	112.8
100-55410-122	PARKS RETIREMENT	.00	2,717.04	2,587.00	(130.04)	105.0
100-55410-123	PARKS HEALTH INSURANCE	.00	8,611.61	9,093.00	481.39	94.7
100-55410-124	PARKS LIFE INSURANCE	.00	21.80	162.00	140.20	13.5
100-55410-125	PARKS UNIFORMS	.00	438.25	2,000.00	1,561.75	21.9
100-55410-127	PARKS HSA FUNDING	.00	3,403.94	2,500.00	(903.94)	136.2
100-55410-148	TENNIS COURT MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
100-55410-150	PARKS REPAIRS/MAINT	.00	13,383.01	19,000.00	5,616.99	70.4
100-55410-160	PARKS SUPPLIES	.00	926.46	1,500.00	573.54	61.8
100-55410-170	PARKS GAS	.00	4,328.02	4,000.00	(328.02)	108.2
100-55410-171	PARKS ELECTRIC	.00	8,735.77	5,700.00	(3,035.77)	153.3
100-55410-173	PARKS WATER & SEWER	.00	4,043.59	3,740.00	(303.59)	108.1
100-55410-180	PARKS FUEL	.00	7,825.05	7,500.00	(325.05)	104.3
100-55411-110	LAKEFRONT WAGES	.00	104,161.85	85,000.00	(19,161.85)	122.5
100-55411-112	LAKEFRONT OT WAGES	.00	6,813.36	5,000.00	(1,813.36)	136.3
100-55411-121	LAKEFRONT FICA	.00	8,564.94	6,502.00	(2,062.94)	131.7
100-55411-125	LAKEFRONT UNIFORMS	.00	.00	1,000.00	1,000.00	.0
100-55411-130	LAKEFRONT IT	.00	475.00	500.00	25.00	95.0
100-55411-150	LAKEFRONT REPAIRS/MAINT	.00	5,802.86	11,000.00	5,197.14	52.8
100-55411-153	LAKEFRONT PIER REPAIRS	.00	63,826.06	130,000.00	66,173.94	49.1
100-55411-154	LAKEFRONT PIER INSTALLATION	.00	105,640.00	80,000.00	(25,640.00)	132.1
100-55411-160	LAKEFRONT SUPPLIES	.00	11,876.89	9,000.00	(2,876.89)	132.0
100-55411-200	LAKEFRONT TELEPHONE	.00	918.57	1,500.00	581.43	61.2
100-55412-000	GENEVA LK LEVEL CORP	.00	3,000.00	3,000.00	.00	100.0
100-55415-000	ENHANCEMENT COMMITTEE	.00	355.40	800.00	444.60	44.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOTAL LEISURE ACTIVITIES	.00	579,835.45	613,341.00	33,505.55	94.5
	CONSERVATION & DEVELOPMENT					
100-56120-000	HOLIDAY DECORATION SUPPLIES	.00	722.50	1,500.00	777.50	48.2
100-56130-000	TREE ENHANCEMENT	.00	9,932.66	8,500.00	(1,432.66)	116.9
100-56420-190	HORVATH PROPERTY EXPENSE	.00	1,058.53	1,000.00	(58.53)	105.9
	TOTAL CONSERVATION & DEVELOPMENT	.00	11,713.69	11,000.00	(713.69)	106.5
	COST CATEGORY 57					
100-57921-150	LATE FEES, PENALTIES, INTEREST	.00	191.17	.00	(191.17)	.0
	TOTAL COST CATEGORY 57	.00	191.17	.00	(191.17)	.0
	TOTAL FUND EXPENDITURES	.00	3,492,770.16	4,153,873.00	661,102.84	84.1
	NET REVENUE OVER EXPENDITURES	.00	206,144.79	164,545.00	(41,599.79)	125.3

POLCE DEPT DONATIONS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
110-42004	POLICE DONATIONS	.00	6,015.10	200.00	(5,815.10)	3007.6
	TOTAL INTERGOVERNMENTAL	.00	6,015.10	200.00	(5,815.10)	3007.6
	TOTAL FUND REVENUE	.00	6,015.10	200.00	(5,815.10)	3007.6
	NET REVENUE OVER EXPENDITURES	.00	6,015.10	200.00	(5,815.10)	3007.6

ARPA LOCAL RECOVERY FUNDS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS					
115-49200	OPERATING TRANSFER IN	.00	.00	276,220.00	276,220.00	.0
	TOTAL MISCELLANEOUS	.00	.00	276,220.00	276,220.00	.0
	TOTAL FUND REVENUE	.00	.00	276,220.00	276,220.00	.0

ARPA LOCAL RECOVERY FUNDS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ARPA EXPENDITURES					
115-52320-165	ARPA LOCAL RECOV EXPENDITURES	.00	.00	276,220.00	276,220.00	.0
	TOTAL ARPA EXPENDITURES	.00	.00	276,220.00	276,220.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	276,220.00	276,220.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

EMS IGA FUNDS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
120-41100	EMS TAX LEVY	.00	928,077.00	.00	(928,077.00)	.0
	TOTAL TAXES	.00	928,077.00	.00	(928,077.00)	.0
	TOTAL FUND REVENUE	.00	928,077.00	.00	(928,077.00)	.0

EMS IGA FUNDS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMS IGA EXPENDITURES					
120-52320-165	EMS IGA EXPENDITURES	.00	613,225.61	.00	(613,225.61)	.0
	TOTAL EMS IGA EXPENDITURES	.00	613,225.61	.00	(613,225.61)	.0
	TOTAL FUND EXPENDITURES	.00	613,225.61	.00	(613,225.61)	.0
	NET REVENUE OVER EXPENDITURES	.00	314,851.39	.00	(314,851.39)	.0

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
200-42005	ACT 102 MISCELLANEOUS REVENUE	.00	63,825.36	.00	(63,825.36)	.0
	TOTAL INTERGOVERNMENTAL	.00	63,825.36	.00	(63,825.36)	.0
	PUBLIC CHARGES FOR SERVICE					
200-44460	WATER RESIDENTIAL SALES	.00	501,254.19	510,600.00	9,345.81	98.2
200-44461	WATER COMMERCIAL SALES	.00	99,190.57	102,000.00	2,809.43	97.3
200-44463	WATER PUBLIC FIRE PROTECTION	.00	263,861.05	230,000.00	(33,861.05)	114.7
200-44464	WATER PUBLIC AUTH SALES	.00	19,066.97	15,500.00	(3,566.97)	123.0
200-44465	PRIVATE FIRE REVENUE-WTR	.00	3,616.80	4,000.00	383.20	90.4
200-44466	MULTIFAMILY RESIDENTIAL	.00	19,007.31	20,000.00	992.69	95.0
200-44470	WATER FORFEITED DISCOUNTS	.00	4,655.28	2,500.00	(2,155.28)	186.2
200-44474	WATER OTHER REVENUE	.00	21,634.19	2,000.00	(19,634.19)	1081.7
200-44475	IMPACT FEES	.00	47,212.50	62,950.00	15,737.50	75.0
	TOTAL PUBLIC CHARGES FOR SERVICE	.00	979,498.86	949,550.00	(29,948.86)	103.2
	COMMERCIAL					
200-48004	INTEREST ON INVESTMENTS	.00	327,334.41	70,000.00	(257,334.41)	467.6
200-48005	PROPERTY RENTAL/TOWER LEASE	.00	64,514.55	60,000.00	(4,514.55)	107.5
200-48420	IMPACT FEE INTEREST INCOME	.00	7,117.79	1,000.00	(6,117.79)	711.8
	TOTAL COMMERCIAL	.00	398,966.75	131,000.00	(267,966.75)	304.6
	TOTAL FUND REVENUE	.00	1,442,290.97	1,080,550.00	(361,740.97)	133.5

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
200-51990-000	EMPLOYEE RECOGNITION	.00	250.00	.00	(250.00)	.0
	TOTAL COST CATEGORY 51	.00	250.00	.00	(250.00)	.0

WATER FUND

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
200-57346-000	NEW WATER METERS	.00	6,556.69	25,000.00	18,443.31	26.2
200-57346-100	METER REPLACEMENT PROGRAM	.00	13,632.00	30,000.00	16,368.00	45.4
200-57408-000	WATER TAX EQUIVALENT	.00	100,800.00	100,800.00	.00	100.0
200-57427-000	INTEREST EXPENSE	.00	158,310.74	257,588.00	99,277.26	61.5
200-57599-000	WATER INSURANCE EXPENSE	.00	29,329.50	30,000.00	670.50	97.8
200-57600-150	WELL #3 - REPAIRS	.00	690.00	800.00	110.00	86.3
200-57601-150	WELL #1 - REPAIRS	.00	451.21	800.00	348.79	56.4
200-57602-150	WELL #2 - REPAIRS	.00	.00	800.00	800.00	.0
200-57610-140	WATER FUND CAPITAL OUTLAY	.00	823,311.75	3,500.00	(819,811.75)	23523.
200-57622-170	WATER POWER - NATURAL GAS	.00	6,740.28	7,000.00	259.72	96.3
200-57622-171	WATER POWER - ELECTRIC	.00	78,728.68	65,000.00	(13,728.68)	121.1
200-57623-160	WATER PUMPING SUPPLIES	.00	169.99	200.00	30.01	85.0
200-57623-170	WATER TESTING	.00	6,011.57	3,000.00	(3,011.57)	200.4
200-57630-110	WATER TREATMENT - WAGES	.00	50,366.98	51,804.00	1,437.02	97.2
200-57630-112	WATER TREATMENT - OT WAGES	.00	1,561.70	1,494.00	(67.70)	104.5
200-57630-113	WATER TREATMENT - DBL OT WAGES	.00	1,049.68	1,494.00	444.32	70.3
200-57630-121	WATER TREATMENT - FICA	.00	4,049.25	4,107.00	57.75	98.6
200-57630-122	WATER TREATMENT - RETIREMENT	.00	3,913.87	4,187.00	273.13	93.5
200-57630-123	WATER TREATMENT - HEALTH INS	.00	8,595.80	10,687.00	2,091.20	80.4
200-57630-124	WATER TREATMENT - LIFE INS	.00	111.06	120.00	8.94	92.6
200-57630-127	WATER TREATMENT HSA FUNDING	.00	3,471.95	3,333.00	(138.95)	104.2
200-57631-160	WATER TREATMENT CHEMICALS	.00	138,862.36	135,000.00	(3,862.36)	102.9
200-57632-160	WATER TREATMENT SUPPLIES	.00	2,440.20	2,200.00	(240.20)	110.9
200-57635-150	WATER TREATMENT REPAIRS/ MAINT	.00	4,341.20	5,000.00	658.80	86.8
200-57640-110	WATER DISTRIBUTION - WAGES	.00	50,376.97	51,804.00	1,427.03	97.3
200-57640-112	WATER DISTRIBUTION - OT WAGES	.00	1,562.08	1,494.00	(68.08)	104.6
200-57640-113	WATER DISTRIBUTION-DBL OT WAGE	.00	1,049.94	1,494.00	444.06	70.3
200-57640-121	WATER DISTRIBUTION - FICA	.00	4,050.33	4,107.00	56.67	98.6
200-57640-122	WATER DISTRIBUTION -RETIREMENT	.00	3,915.02	4,187.00	271.98	93.5
200-57640-123	WATER DISTRIBUTION - HLTH INS	.00	8,595.76	10,687.00	2,091.24	80.4
200-57640-124	WATER DISTRIBUTION - LIFE INS	.00	111.06	130.00	18.94	85.4
200-57640-127	WATER DISTRIBUTION HSA FUNDING	.00	3,472.64	3,333.00	(139.64)	104.2
200-57641-160	WATER DISTRIBUTION SUPPLIES	.00	3,907.44	6,000.00	2,092.56	65.1
200-57650-150	WATER TOWERS REPAIRS/MAINT	.00	780.44	1,000.00	219.56	78.0
200-57651-150	WATER MAINS REPAIRS/MAINT	.00	18,654.35	35,000.00	16,345.65	53.3
200-57652-150	WATER SERVICES REPAIRS/ MAINT	.00	4,165.06	5,000.00	834.94	83.3
200-57653-151	WATER METER TESTING	.00	3,229.86	3,000.00	(229.86)	107.7
200-57654-150	HYDRANT REPAIRS/MAINT	.00	2,017.55	10,000.00	7,982.45	20.2
200-57656-150	CROSS CONNECTION INSPECTION	.00	20,840.00	19,080.00	(1,760.00)	109.2
200-57902-110	WATER ACCOUNTING - WAGES	.00	45,487.40	48,077.00	2,589.60	94.6
200-57902-121	WATER ACCOUNTING - FICA	.00	3,458.56	3,678.00	219.44	94.0
200-57902-122	WATER ACCOUNTING- RETIREMENT	.00	3,207.29	3,750.00	542.71	85.5
200-57902-123	WATER ACCOUNTING - HEALTH INS	.00	10,231.69	12,679.00	2,447.31	80.7
200-57902-127	WATER ACCT HSA FUNDING	.00	2,864.74	3,750.00	885.26	76.4
200-57903-125	WATER METER READING - UNIFORMS	.00	1,524.84	5,500.00	3,975.16	27.7
200-57920-110	WATER ADMIN - WAGES	.00	32,910.02	34,189.00	1,278.98	96.3
200-57920-121	WATER ADMIN - FICA	.00	2,297.14	2,616.00	318.86	87.8
200-57920-122	WATER ADMIN - RETIREMENT	.00	2,429.13	2,667.00	237.87	91.1
200-57920-123	WATER ADMIN - HEALTH INS	.00	6,541.73	7,140.00	598.27	91.6
200-57920-127	WATER ADMIN HSA FUNDING	.00	2,312.65	2,000.00	(312.65)	115.6
200-57921-130	WATER IT EXPENSE	.00	600.67	300.00	(300.67)	200.2
200-57921-142	BANK-CR CARD-PMT PROCESS'G FEE	.00	395.50	.00	(395.50)	.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
200-57921-160	WATER OFFICE SUPPLIES	.00	9,125.29	10,000.00	874.71	91.3
200-57921-200	WATER TELEPHONE	.00	1,193.04	850.00	(343.04)	140.4
200-57922-000	SOFTWARE LIC FEES & IT SUPPORT	.00	15.50	.00	(15.50)	.0
200-57923-000	WATER ATTORNEY EXPENSE	.00	561.00	1,000.00	439.00	56.1
200-57924-000	WATER ENGINEERING EXPENSE	.00	15,520.00	10,220.00	(5,300.00)	151.9
200-57925-000	WATER AUDIT EXPENSE	.00	17,328.75	12,000.00	(5,328.75)	144.4
200-57928-000	WATER REGULATORY EXPENSE	.00	818.32	950.00	131.68	86.1
200-57930-130	WATER DRUG TESTING EXPENSE	.00	692.00	500.00	(192.00)	138.4
200-57930-140	WATER DIGGERS HOTLINE EXPENSE	.00	2,122.35	2,900.00	777.65	73.2
200-57930-190	WATER TRAINING EXPENSE	.00	1,738.05	3,000.00	1,261.95	57.9
200-57933-150	WATER TRANSP REPAIRS/MAINT	.00	557.60	1,500.00	942.40	37.2
200-57933-180	WATER FUEL EXPENSE	.00	1,408.78	900.00	(508.78)	156.5
200-57934-000	WATER DEBT SERVICE PRINCIPAL	.00	195,098.40	211,479.00	16,380.60	92.3
200-57935-150	WATER PLANT REPAIRS/MAINT	.00	35,543.42	20,000.00	(15,543.42)	177.7
200-57945-000	WATER DEBT SERVICE MISC EXP	.00	316.66	160.00	(156.66)	197.9
200-57951-000	WATER SHOP TOOLS	.00	145.95	500.00	354.05	29.2
200-57952-000	WATER LAB EQUIPMENT	.00	197.94	3,000.00	2,802.06	6.6
	TOTAL WATER UTILITY	.00	1,966,869.37	1,305,535.00	(661,334.37)	150.7
	WATER UTILITY					
200-58801-000	IT SUPPORT/ANNUAL FEES	.00	6,125.86	7,000.00	874.14	87.5
	TOTAL WATER UTILITY	.00	6,125.86	7,000.00	874.14	87.5
	TOTAL FUND EXPENDITURES	.00	1,973,245.23	1,312,535.00	(660,710.23)	150.3
	NET REVENUE OVER EXPENDITURES	.00	(530,954.26)	(231,985.00)	298,969.26	(228.9)

FIRE DEPARTMENT 2% DUES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
215-42004	2% FIRE DUES	.00	35,066.69	28,000.00	(7,066.69)	125.2
	TOTAL INTERGOVERNMENTAL	.00	35,066.69	28,000.00	(7,066.69)	125.2
	TOTAL FUND REVENUE	.00	35,066.69	28,000.00	(7,066.69)	125.2

FIRE DEPARTMENT 2% DUES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	2% DUES EXPENDITURES					
215-52320-106	FIRE INSPECTOR OFFICER WAGES	.00	5,500.00	6,000.00	500.00	91.7
215-52320-121	FIRE INSPECTOR FICA	.00	622.75	460.00	(162.75)	135.4
215-52320-165	FIRE DUES 2% EXPENDITURES	.00	8,454.84	10,000.00	1,545.16	84.6
	TOTAL 2% DUES EXPENDITURES	.00	14,577.59	16,460.00	1,882.41	88.6
	TOTAL FUND EXPENDITURES	.00	14,577.59	16,460.00	1,882.41	88.6
	NET REVENUE OVER EXPENDITURES	.00	20,489.10	11,540.00	(8,949.10)	177.6

ACT 102 RESCUE GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
220-42004	ACT 102 GRANT	.00	.00	2,500.00	2,500.00	.0
220-42006	ACT 102 - ARPA SUPPLEMENT	.00	12,195.11	12,195.00	(.11)	100.0
220-42100	EMS FLEX GRANT	.00	44,502.50	44,502.00	(.50)	100.0
	TOTAL INTERGOVERNMENTAL	.00	56,697.61	59,197.00	2,499.39	95.8
	MISCELLANEOUS					
220-49200	OPERATING TRANSFER IN	.00	.00	49,402.00	49,402.00	.0
	TOTAL MISCELLANEOUS	.00	.00	49,402.00	49,402.00	.0
	TOTAL FUND REVENUE	.00	56,697.61	108,599.00	51,901.39	52.2

ACT 102 RESCUE GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ACT 102 GRANT EXPENDITURES					
220-52320-165	ACT 102 EXPENDITURES	.00	.00	7,400.00	7,400.00	.0
220-52320-170	ACT 102 ARPA EXPENDITURES	.00	5,607.00	12,195.00	6,588.00	46.0
220-52320-200	EMS FLEX GRANT EXPENDITURES	.00	89,005.00	89,004.00	(1.00)	100.0
	TOTAL ACT 102 GRANT EXPENDITURES	.00	94,612.00	108,599.00	13,987.00	87.1
	TOTAL FUND EXPENDITURES	.00	94,612.00	108,599.00	13,987.00	87.1
	NET REVENUE OVER EXPENDITURES	.00	(37,914.39)	.00	37,914.39	.0

RECYCLING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
225-41100	TAX LEVY-RECYCLING	.00	97,263.99	84,464.00	(12,799.99)	115.2
	TOTAL TAXES	.00	97,263.99	84,464.00	(12,799.99)	115.2
	INTERGOVERNMENTAL					
225-42500	STATE RECYCLING GRANTS	.00	8,156.55	8,500.00	343.45	96.0
	TOTAL INTERGOVERNMENTAL	.00	8,156.55	8,500.00	343.45	96.0
	MISCELLANEOUS					
225-49200	OPERATING TRANSFER IN	.00	.00	16,261.00	16,261.00	.0
	TOTAL MISCELLANEOUS	.00	.00	16,261.00	16,261.00	.0
	TOTAL FUND REVENUE	.00	105,420.54	109,225.00	3,804.46	96.5

RECYCLING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECYCLING					
225-54635-130	RECYCLING OTHER EXPENSE	.00	13,043.75	19,000.00	5,956.25	68.7
225-54635-131	RECYCLING FEES	.00	81,669.12	81,725.00	55.88	99.9
225-54635-150	RECYCLING REPAIRS/MAINT	.00	3,383.52	3,000.00	(383.52)	112.8
225-54635-160	RECYCLING PROGRAM SUPPLIES	.00	500.00	500.00	.00	100.0
225-54635-165	RECYCLING TIPPING FEES	.00	14,780.63	5,000.00	(9,780.63)	295.6
	TOTAL RECYCLING	.00	113,377.02	109,225.00	(4,152.02)	103.8
	TOTAL FUND EXPENDITURES	.00	113,377.02	109,225.00	(4,152.02)	103.8
	NET REVENUE OVER EXPENDITURES	.00	(7,956.48)	.00	7,956.48	.0

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

KISHWAUKETOE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMERCIAL					
230-48996	KISHAUKETOE REIMBURSE	.00	90,535.95	.00	(90,535.95)	.0
	TOTAL COMMERCIAL	.00	90,535.95	.00	(90,535.95)	.0
	TOTAL FUND REVENUE	.00	90,535.95	.00	(90,535.95)	.0

KISHWAUKETOE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
230-51990-000	EMPLOYEE RECOGNITION	.00	525.00	.00	(525.00)	.0
	TOTAL COST CATEGORY 51	.00	525.00	.00	(525.00)	.0
	KNC OPERATIONS					
230-58100-110	KNC REGULAR WAGES	.00	70,053.00	.00	(70,053.00)	.0
230-58100-121	KNC FICA	.00	5,282.41	.00	(5,282.41)	.0
230-58100-122	KNC RETIREMENT	.00	3,820.48	.00	(3,820.48)	.0
230-58100-123	KNC HEALTH INSURANCE	.00	6,627.57	.00	(6,627.57)	.0
230-58100-124	KNC LIFE INSURANCE	.00	40.81	.00	(40.81)	.0
230-58100-127	KNC HSA FUNDING	.00	3,124.95	.00	(3,124.95)	.0
230-58100-145	KNC ARBOR DAY EXPENSES	.00	120.42	.00	(120.42)	.0
230-58100-160	KNC SUPPLIES	.00	150.95	.00	(150.95)	.0
230-58100-170	KNC POSTAGE AND PRINTING	.00	330.00	.00	(330.00)	.0
230-58100-180	KNC FUEL	.00	171.86	.00	(171.86)	.0
230-58100-191	KNC RESTORATION PROJECT WORK	.00	634.76	.00	(634.76)	.0
230-58100-200	KNC PHONE EXPENSE	.00	178.74	.00	(178.74)	.0
	TOTAL KNC OPERATIONS	.00	90,535.95	.00	(90,535.95)	.0
	TOTAL FUND EXPENDITURES	.00	91,060.95	.00	(91,060.95)	.0
	NET REVENUE OVER EXPENDITURES	.00	(525.00)	.00	525.00	.0

FIRE & DIVE TEAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
260-47500	INTEREST INCOME	.00	3,171.93	.00	(3,171.93)	.0
	TOTAL SOURCE 47	.00	3,171.93	.00	(3,171.93)	.0
	COMMERCIAL					
260-48500	DONATIONS - CHICKEN ROAST	.00	7,430.00	.00	(7,430.00)	.0
260-48504	DONATIONS - MISCELLANEOUS	.00	28,883.75	.00	(28,883.75)	.0
	TOTAL COMMERCIAL	.00	36,313.75	.00	(36,313.75)	.0
	TOTAL FUND REVENUE	.00	39,485.68	.00	(39,485.68)	.0

FIRE & DIVE TEAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
260-52502-000	DUES/MEMBERSHIP/HOST MEETINGS	.00	65.31	.00	(65.31)	.0
260-52507-000	BLDG MAINTENANCE & SUPPLIES	.00	199.39	.00	(199.39)	.0
260-52508-000	MISCELLANEOUS	.00	14,351.12	.00	(14,351.12)	.0
260-52511-000	EQUIPMENT PURCHASES	.00	678.70	.00	(678.70)	.0
260-52515-000	BUILDING REPAIRS	.00	587.89	.00	(587.89)	.0
260-52516-000	MISCEALLENOUS TRAINING	.00	100.19	.00	(100.19)	.0
260-52517-000	OFFICE EXPENSE	.00	8,822.68	.00	(8,822.68)	.0
	TOTAL COST CATEGORY 52	.00	24,805.28	.00	(24,805.28)	.0
	TOTAL FUND EXPENDITURES	.00	24,805.28	.00	(24,805.28)	.0
	NET REVENUE OVER EXPENDITURES	.00	14,680.40	.00	(14,680.40)	.0

RESCUE SQUAD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
270-47500	INTEREST INCOME	.00	427.84	.00	(427.84)	.0
	TOTAL SOURCE 47	.00	427.84	.00	(427.84)	.0
	COMMERCIAL					
270-48500	DONATIONS	.00	600.00	.00	(600.00)	.0
	TOTAL COMMERCIAL	.00	600.00	.00	(600.00)	.0
	TOTAL FUND REVENUE	.00	1,027.84	.00	(1,027.84)	.0

RESCUE SQUAD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
270-52500-000	RESCUE SQUAD EXPENSES	.00	2,715.54	.00	(2,715.54)	.0
	TOTAL COST CATEGORY 52	.00	2,715.54	.00	(2,715.54)	.0
	TOTAL FUND EXPENDITURES	.00	2,715.54	.00	(2,715.54)	.0
	NET REVENUE OVER EXPENDITURES	.00	(1,687.70)	.00	1,687.70	.0

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC CHARGES FOR SERVICE					
300-44460	SEWER RESIDENTIAL SALES	.00	1,014,854.36	990,000.00	(24,854.36)	102.5
300-44461	SEWER COMMERCIAL SALES	.00	163,052.42	160,000.00	(3,052.42)	101.9
300-44464	SEWER PUBLIC AUTHORITY SALES	.00	14,561.94	13,800.00	(761.94)	105.5
300-44470	SEWER FORFEITED DISCOUNTS	.00	6,006.92	4,000.00	(2,006.92)	150.2
300-44475	SEWER CONNECTION FEE	.00	67,500.00	67,500.00	.00	100.0
	TOTAL PUBLIC CHARGES FOR SERVICE	.00	1,265,975.64	1,235,300.00	(30,675.64)	102.5
	COMMERCIAL					
300-48004	INTEREST ON INVESTMENTS	.00	165,133.29	40,000.00	(125,133.29)	412.8
300-48005	PROPERTY RENTAL INCOME	.00	13,395.00	13,395.00	.00	100.0
	TOTAL COMMERCIAL	.00	178,528.29	53,395.00	(125,133.29)	334.4
	TOTAL FUND REVENUE	.00	1,444,503.93	1,288,695.00	(155,808.93)	112.1

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
300-51990-000	EMPLOYEE RECOGNITION	.00	250.00	.00	(250.00)	.0
	TOTAL COST CATEGORY 51	.00	250.00	.00	(250.00)	.0
	SEWER UTILITY					
300-58801-000	IT SUPPORT/ANNUAL FEES	.00	3,977.00	6,000.00	2,023.00	66.3
300-58929-000	SEWER SYSTEM MAPPING	.00	59.82	250.00	190.18	23.9
300-58960-000	SEWER DEBT SERVICE	.00	155,882.44	214,870.00	58,987.56	72.6
300-58964-110	SEWER ACCOUNTING - WAGES	.00	45,485.63	48,077.00	2,591.37	94.6
300-58964-121	SEWER ACCOUNTING - FICA	.00	3,458.58	3,678.00	219.42	94.0
300-58964-122	SEWER ACCOUNTING - RETIREMENT	.00	3,207.06	3,750.00	542.94	85.5
300-58964-123	SEWER ACCOUNTING - HEALTH INS	.00	10,231.69	12,679.00	2,447.31	80.7
300-58964-127	SEWER ACCT HSA FUNDING	.00	2,864.40	3,750.00	885.60	76.4
300-58965-000	SEWER DEBT SERVICE MISC EXP	.00	316.66	160.00	(156.66)	197.9
300-58965-110	SEWER ADMIN - WAGES	.00	32,910.02	34,189.00	1,278.98	96.3
300-58965-121	SEWER ADMIN - FICA	.00	2,296.69	2,616.00	319.31	87.8
300-58965-122	SEWER ADMIN - RETIREMENT	.00	2,429.27	2,667.00	237.73	91.1
300-58965-123	SEWER ADMIN - HEALTH INS	.00	6,541.73	7,140.00	598.27	91.6
300-58965-127	SEWER ADMIN HSA FUNDING	.00	2,312.52	2,000.00	(312.52)	115.6
300-58965-140	SEWER CAPITAL OUTLAY	.00	443,035.81	.00	(443,035.81)	.0
300-58966-160	SEWER OPERATING SUPPLIES	.00	284.85	500.00	215.15	57.0
300-58966-170	SEWER UTILITIES - NATURAL GAS	.00	(9,604.18)	3,000.00	12,604.18	(320.1)
300-58966-171	SEWER UTILITIES - ELECTRIC	.00	11,855.89	13,000.00	1,144.11	91.2
300-58967-000	SEWER FUEL EXPENSE	.00	1,883.21	1,500.00	(383.21)	125.6
300-58967-150	SEWER VEHICLE REPAIRS & MAINT	.00	2,675.14	1,500.00	(1,175.14)	178.3
300-58968-150	SEWER COLLECTION SYSTEM MAINT	.00	11,403.32	7,500.00	(3,903.32)	152.0
300-58969-130	SEWER IT EXPENSE	.00	366.67	300.00	(66.67)	122.2
300-58969-160	SEWER OFFICE SUPPLIES	.00	8,830.21	10,000.00	1,169.79	88.3
300-58969-200	SEWER TELEPHONE	.00	1,193.05	1,100.00	(93.05)	108.5
300-58970-000	SEWER ATTORNEY EXPENSE	.00	561.00	500.00	(61.00)	112.2
300-58972-000	SEWER AUDIT EXPENSE	.00	12,338.75	9,000.00	(3,338.75)	137.1
300-58973-000	SEWER ENGINEERING EXPENSE	.00	3,080.00	1,500.00	(1,580.00)	205.3
300-58974-000	SEWER INSURANCE EXPENSE	.00	29,329.50	30,000.00	670.50	97.8
300-58975-130	SEWER DRUG TESTING EXPENSE	.00	.00	200.00	200.00	.0
300-58975-190	SEWER TRAINING EXPENSE	.00	171.00	250.00	79.00	68.4
300-58976-000	SEWER REPLACEMENT FUND	.00	7,259.93	23,500.00	16,240.07	30.9
300-58978-000	SLIP LINERS	.00	.00	50,000.00	50,000.00	.0
300-58980-300	WALCOMET SEWERAGE EXPENSES	.00	661,641.68	725,000.00	63,358.32	91.3
300-58980-310	WALCOMET SEWER CONNECTION FEE	.00	76,000.00	60,000.00	(16,000.00)	126.7
300-58996-000	I & I REDUCTION	.00	.00	20,000.00	20,000.00	.0
	TOTAL SEWER UTILITY	.00	1,534,279.34	1,300,176.00	(234,103.34)	118.0
	TOTAL FUND EXPENDITURES	.00	1,534,529.34	1,300,176.00	(234,353.34)	118.0
	NET REVENUE OVER EXPENDITURES	.00	(90,025.41)	(11,481.00)	78,544.41	(784.1)

LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
400-41100	TAX LEVY-LIBRARY FUND	.00	222,112.01	222,112.00	(.01)	100.0
	TOTAL TAXES	.00	222,112.01	222,112.00	(.01)	100.0
	COMMERCIAL					
400-48004	INTEREST ON BANK ACCOUNT	.00	8,913.10	300.00	(8,613.10)	2971.0
400-48905	COUNTY REIMBURSEMENT	.00	119,536.00	117,149.00	(2,387.00)	102.0
400-48970	MISC REVENUE	.00	608.89	.00	(608.89)	.0
	TOTAL COMMERCIAL	.00	129,057.99	117,449.00	(11,608.99)	109.9
	TOTAL FUND REVENUE	.00	351,170.00	339,561.00	(11,609.00)	103.4

LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
400-51990-000	EMPLOYEE RECOGNITION	.00	750.00	.00	(750.00)	.0
	TOTAL COST CATEGORY 51	.00	750.00	.00	(750.00)	.0
	LIBRARY OPERATIONS					
400-58100-110	LIBRARY WAGES	.00	190,313.16	191,635.00	1,321.84	99.3
400-58100-121	LIBRARY FICA	.00	13,345.41	14,660.00	1,314.59	91.0
400-58100-122	LIBRARY RETIREMENT	.00	9,815.25	10,440.00	624.75	94.0
400-58100-123	LIBRARY HEALTH INSURANCE	.00	28,117.91	27,900.00	(217.91)	100.8
400-58100-127	LIBRARY HSA FUNDING	.00	11,562.36	8,125.00	(3,437.36)	142.3
400-58100-130	LIBRARY EQUIPMENT	.00	2,902.43	2,900.00	(2.43)	100.1
400-58100-135	LIBRARY ADMINISTRATION COSTS	.00	10,513.38	9,500.00	(1,013.38)	110.7
400-58100-150	LIBRARY BLDG REPAIRS & MAINT	.00	7,850.65	8,400.00	549.35	93.5
400-58100-155	LIBRARY BLDG SUPPLIES	.00	803.75	1,000.00	196.25	80.4
400-58100-160	LIBRARY SUPPLIES	.00	4,143.19	4,000.00	(143.19)	103.6
400-58100-161	LIBRARY POSTAGE	.00	81.32	57.00	(24.32)	142.7
400-58100-170	LIBRARY BLDG GAS	.00	3,015.66	3,500.00	484.34	86.2
400-58100-171	LIBRARY BLDG ELECTRIC	.00	7,132.07	6,800.00	(332.07)	104.9
400-58100-173	LIBRARY BLDG WATER & SEWER	.00	762.52	1,130.00	367.48	67.5
400-58100-175	JANITORIAL SERVICES	.00	6,114.75	8,100.00	1,985.25	75.5
400-58100-200	LIBRARY TELEPHONE	.00	2,692.76	2,820.00	127.24	95.5
400-58200-000	ADULT PRINT	.00	11,807.66	10,000.00	(1,807.66)	118.1
400-58200-100	ADULT DIGITAL	.00	1,892.55	1,500.00	(392.55)	126.2
400-58201-000	CHILDREN PRINT	.00	4,630.21	5,000.00	369.79	92.6
400-58201-100	CHILDREN DIGITAL	.00	345.69	1,032.00	686.31	33.5
400-58210-000	LIBRARY TRAINING & CONFERENCES	.00	999.78	1,000.00	.22	100.0
400-58220-000	LIBRARY MILEAGE EXPENSE	.00	214.70	300.00	85.30	71.6
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS	.00	3,383.84	2,000.00	(1,383.84)	169.2
400-58232-000	LIBRARY CRAFTS	.00	602.02	500.00	(102.02)	120.4
400-58240-000	LIBRARY MEDIA	.00	2,338.95	2,000.00	(338.95)	117.0
400-58280-000	LIBRARY PERIODICALS	.00	2,469.89	2,300.00	(169.89)	107.4
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	.00	13,932.92	15,000.00	1,067.08	92.9
	TOTAL LIBRARY OPERATIONS	.00	341,784.78	341,599.00	(185.78)	100.1
	TOTAL FUND EXPENDITURES	.00	342,534.78	341,599.00	(935.78)	100.3
	NET REVENUE OVER EXPENDITURES	.00	8,635.22	(2,038.00)	(10,673.22)	423.7

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIBRARY DONATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMERCIAL					
410-48925	FRIENDS REVENUE	.00	4,947.66	3,000.00	(1,947.66)	164.9
410-48940	LIBRARY CHAPIN REVENUE	.00	4,000.00	4,000.00	.00	100.0
410-48955	DONOR DESIGNATED FUNDS	.00	12,470.54	1,618.00	(10,852.54)	770.7
410-48960	MISC REV FOR BOARD COMMITTMENT	.00	5,500.89	5,783.00	282.11	95.1
	TOTAL COMMERCIAL	.00	26,919.09	14,401.00	(12,518.09)	186.9
	TOTAL FUND REVENUE	.00	26,919.09	14,401.00	(12,518.09)	186.9

LIBRARY DONATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY OPERATIONS					
410-58200-101	BOOKS, BOARD COMMITTED	.00	152.35	200.00	47.65	76.2
410-58200-102	BOOKS, DONOR DESIGNATED	.00	908.01	500.00	(408.01)	181.6
410-58240-101	MEDIA, DONOR DESIGNATED	.00	365.78	618.00	252.22	59.2
410-58250-000	LIBRARY CHAPIN EXPENDITURES	.00	3,829.78	4,000.00	170.22	95.7
410-58255-000	LIB FRIENDS EXPENDITURE	.00	4,541.39	3,000.00	(1,541.39)	151.4
410-58330-000	DONOR DESIGNATED EXPENDITURES	.00	4,980.38	700.00	(4,280.38)	711.5
410-58340-000	BOARD COMMITTED EXPENDITURES	.00	4,098.03	3,345.00	(753.03)	122.5
	TOTAL LIBRARY OPERATIONS	.00	18,875.72	12,363.00	(6,512.72)	152.7
	TOTAL FUND EXPENDITURES	.00	18,875.72	12,363.00	(6,512.72)	152.7
	NET REVENUE OVER EXPENDITURES	.00	8,043.37	2,038.00	(6,005.37)	394.7

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FIREWORKS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
415-42004	FIREWORKS DONATION	.00	28,438.75	26,000.00	(2,438.75)	109.4
	TOTAL INTERGOVERNMENTAL	.00	28,438.75	26,000.00	(2,438.75)	109.4
	TOTAL FUND REVENUE	.00	28,438.75	26,000.00	(2,438.75)	109.4

FIREWORKS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIREWORKS EXPENDITURE					
415-52320-165	FIREWORKS EXPENDITURE	.00	25,696.56	26,000.00	303.44	98.8
	TOTAL FIREWORKS EXPENDITURE	.00	25,696.56	26,000.00	303.44	98.8
	TOTAL FUND EXPENDITURES	.00	25,696.56	26,000.00	303.44	98.8
	NET REVENUE OVER EXPENDITURES	.00	2,742.19	.00	(2,742.19)	.0

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMERCIAL					
500-48130	CONFERENCE PT DRAINAGE REVENUE	.00	17,644.23	.00	(17,644.23)	.0
	TOTAL COMMERCIAL	.00	17,644.23	.00	(17,644.23)	.0
	MISCELLANEOUS					
500-49999	DEBT PROCEEDS	.00	.00	1,630,995.00	1,630,995.00	.0
	TOTAL MISCELLANEOUS	.00	.00	1,630,995.00	1,630,995.00	.0
	TOTAL FUND REVENUE	.00	17,644.23	1,630,995.00	1,613,350.77	1.1

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COST CATEGORY 50					
500-50000-140	CAPITAL IMPROVEMENTS	.00	5,000.00	.00	(5,000.00)	.0
	TOTAL COST CATEGORY 50	.00	5,000.00	.00	(5,000.00)	.0
	COST CATEGORY 51					
500-51410-130	GENERAL ADMINISTRATION	.00	.00	30,000.00	30,000.00	.0
500-51410-140	GEN ADMIN IT CAPITAL OUTLAY	.00	26,456.38	.00	(26,456.38)	.0
	TOTAL COST CATEGORY 51	.00	26,456.38	30,000.00	3,543.62	88.2
	COST CATEGORY 52					
500-52120-140	POLICE DEPT CAPITAL OUTLAY	.00	87,761.95	110,000.00	22,238.05	79.8
500-52130-140	EMERGENCY MGT CAPITAL OUTLAY	.00	50,689.78	85,000.00	34,310.22	59.6
500-52320-140	FIRE SUPPRESSION/CAPITAL OUTLA	.00	109,975.00	.00	(109,975.00)	.0
500-52360-140	RESCUE DEPT CAPITAL OUTLAY	.00	.00	110,995.00	110,995.00	.0
	TOTAL COST CATEGORY 52	.00	248,426.73	305,995.00	57,568.27	81.2
	COST CATEGORY 54					
500-54310-131	CAPITAL PROJECT - TR TENNIS CT	.00	207,007.20	.00	(207,007.20)	.0
500-54310-140	STREETS/HIGHWAYS	.00	408,395.14	500,000.00	91,604.86	81.7
	TOTAL COST CATEGORY 54	.00	615,402.34	500,000.00	(115,402.34)	123.1
	COST CATEGORY 55					
500-55410-140	PARKS/CAPITAL OUTLAY	.00	157,887.50	720,000.00	562,112.50	21.9
500-55411-140	BEACH/LAUNCH/LAKEFRONT/CAPITAL	.00	113,304.66	75,000.00	(38,304.66)	151.1
	TOTAL COST CATEGORY 55	.00	271,192.16	795,000.00	523,807.84	34.1
	TOTAL FUND EXPENDITURES	.00	1,166,477.61	1,630,995.00	464,517.39	71.5
	NET REVENUE OVER EXPENDITURES	.00	(1,148,833.38)	.00	1,148,833.38	.0

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
600-41100	TAX LEVY-DEBT SERVICE	.00	899,461.00	899,461.00	.00	100.0
	TOTAL TAXES	.00	899,461.00	899,461.00	.00	100.0
	TOTAL FUND REVENUE	.00	899,461.00	899,461.00	.00	100.0

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
600-59160-000	PRINCIPAL-DEBT SERVICE LTD	.00	611,427.00	611,427.00	.00	100.0
600-59260-000	INTEREST-DEBT SERVICE LTD	.00	462,666.01	288,034.00	(174,632.01)	160.6
	TOTAL COST CATEGORY 59	.00	1,074,093.01	899,461.00	(174,632.01)	119.4
	TOTAL FUND EXPENDITURES	.00	1,074,093.01	899,461.00	(174,632.01)	119.4
	NET REVENUE OVER EXPENDITURES	.00	(174,632.01)	.00	174,632.01	.0