



VILLAGE OF WILLIAMS BAY

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

Phone: 262-245-2700

NOTICE

VILLAGE BOARD OF TRUSTEES MEETING

MONDAY, NOVEMBER 17, 2025 AT 6:30 PM

Village Hall Council Room

250 Williams Street

Williams Bay, WI 53191

AGENDA

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

I. Call to Order

II. Roll Call

III. Pledge of Allegiance

IV. Meeting Decorum

- A. Meeting Decorum. *According to Robert's Rules of Order, meeting decorum means maintaining respectful and orderly behavior during a discussion, including addressing the chair to speak, staying relevant to the topic at hand, avoiding personal attacks, and generally adhering to courteous conduct while debating issues; essentially, ensuring that discussions are focused and civil, with only one person speaking at a time when recognized by the chair. Violators of meeting decorum will be excused from the meeting.*

V. Minutes

- A. Village Board Meeting Minutes of November 3, 2025

VI. Public Comments

- A. Public Comments Responses - Responses to Public Comments from the previous Village Board Meeting are included in the Meeting Packet Materials Under this Agenda Item
- B. *Individual public comments will be limited to two (2) minutes maximum. If your comments align with other comments before you, please consider stating that you are in agreement with those comments. The public may speak on any item that is not included on this agenda as a "Public Hearing or Forum." Anyone who wishes to comment should identify himself or herself and provide his or her local address. Board members may discuss any matter raised by the public. However, the Board will refrain from extensive dialogue and should not take action on matters raised by the public during a public comment period. Referrals to committees or staff members might be made. Members may ask the commenter to clarify his or her remarks. The Board President or the presiding officer will maintain control of the meeting.*

VII. Consent Agenda

- A. Approval of Resolution R-66-25 Approving Roadway Classification Changes
- B. Approval of Resolution R-68-25 Re-establishing the Ad-Hoc Tree Enhancement Committee for Two Years
- C. Approval of a Request by The World's Largest Glass Christmas Tree to Temporarily Locate A Glass

Recycling Dumpster in the Village Boat Rigging Area (WWUP 00049)

- D. Approval of Resolution R-71-25 Approving Declaration of Official Intent. *Intent to reimburse General Fund by future borrowings for the purchase of 121 N. Elkhorn Road (FNBT Bank Property) and improvements to Police Department offices at 250 Williams Street*
- E. Approval of Resolution R-72-25 Authorizing An Offer To Purchase the First National Bank and Trust Property (WOP 00005) for the Consolidation of Administrative Offices and Operations for the Expansion of Police Department Space into the Current Village Hall Administrative Offices
- F. Approval of Resolution R-73-25 Establishing the New Position of Water & Sewer Utilities Supervisor

VIII. Presentation of accounts and petitions

- A. Payroll ending 10-31-2025 in the amount of \$55,685.63
- B. Accounts Payable Unpays dated 11-14-2025 in the amount of \$34,549.55
- C. Library Accounts Unpays dated 11-13-2025 in the amount of \$2,417.40
- D. Monthly EFT Payments for October 2025 in the amount of \$508,455.63
- E. September 2025 Financial Statements

IX. Plan Commission

- A. APPLICANT: Dancing Dudes, LLC (Owner)
TAX KEY: WOP 00088
STREET ADDRESS: 77 N. Walworth Ave, Williams Bay, WI 53191
The applicant previously requested a recommendation to the Village Board for approval for an architectural design alteration to remove the window shutters and to have black metal awnings on the upper level and black cloth awnings on the lower level at the May 13, 2025 Plan Commission Meeting. A motion to recommend a 90-day architectural review on the building to determine whether the shutters will or will not need to be included and installed, whether or not planter boxes need to be installed, as well as review a written opinion as to the feasibility of the shielding of the vent from the north side of the property. Following the 90-day deadline Plan Commission and Village Board voted to extend the deadline by 30 days to have the planter boxes ordered/installed, and the metal awnings ordered/installed.

X. President's Remarks

- A. Southeastern Regional Planning Commission Appointment

XI. Public Hearing - Proposed Village of Williams Bay Annual Budget for Year 2026

- A. Open Public Hearing
- B. 2026 Proposed Budget Public Hearing Notice
- C. 2026 Proposed Budget Presentation
- D. Close Public Hearing

XII. Resolutions and Ordinances

- A. Resolution R-69-25 Adopting The 2026 Annual Budget & Establishing The Property Tax Levy For The Village of Williams Bay
- B. Resolution R-70-25 Authorizing A Lease Agreement with Adrenaline Homes LLC for Temporary Emergency Medical Services (EMS) Quarters Located Immediately East of the Williams Bay Fire Station
- C. Resolution R-67-25 Authorizing An Agreement with TowerCom for Installation of a New 175' Cellular Communications Monopole on the Village Water Tower Property WHV 00060 & WHV 00061 (Potawatomi Road). *Subject to Required Zoning Approvals.*
- D. Ordinance 2025-12 Renumbering Sections 128-8 and Creating Section 128-8 of the Code of Ordinances

Regulating Licenses for the Sale of Alcohol Beverages. Establishing standards for renewal of unused liquor licenses. *First reading and possible waiver of second reading for adoption.*

- E. Ordinance #2025-13 Amending Sections 308-7a. (1), 308-8a. (1) And 308-9 Of The Code Of Ordinances Of The Village Of Williams Bay Regulating Solid Waste And Recycling. Amending the Village Recycling Ordinance in Compliance With The Wisconsin Department of Natural Resources (WDNR) Revised Administrative Code. *First reading and possible waiver of second reading for adoption*

XIII. Committee Reports

A. Protective Services, Chair - Trustee Vlach

- 1. Original, Renewal, or Temporary Operator License Application(s)

XIV. Public Comments

- A. *Individual public comments will be limited to two (2) minutes maximum. If your comments align with other comments before you, please consider stating that you are in agreement with those comments. The public may speak on any item that is not included on this agenda as a "Public Hearing or Forum." Anyone who wishes to comment should identify himself or herself and provide his or her local address. Board members may discuss any matter raised by the public. However, the Board will refrain from extensive dialogue and should not take action on matters raised by the public during a public comment period. Referrals to committees or staff members might be made. Members may ask the commenter to clarify his or her remarks. The Board President or the presiding officer will maintain control of the meeting.*

XV. Closed Session

- A. **Closed Session.** Closed session pursuant to Wis. Stat. Sec. 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: Canyon Development, LLC Development Agreement commonly known as Hanson's Addition

XVI. Open Session

- A. **Return to Open Session.** *There will be no action taken or discussion following Open Session. The earliest that any action will be taken on this item will be the next regularly scheduled Village Board Meeting on Monday, December 1, 2025.*

XVII. Adjournment

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: 11/14/2025 5:00 PM



VILLAGE OF WILLIAMS BAY

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

Phone: 262-245-2700

UNOFFICIAL MINUTES VILLAGE BOARD MEETING 11/3/2025 MEETING MONDAY, NOVEMBER 3, 2025 AT 6:30 PM VILLAGE HALL COUNCIL ROOM 250 WILLIAMS STREET WILLIAMS BAY, WI 53191

I. Call to Order

President Jaramillo called the meeting to order at 06:30pm.

II. Roll Call

Present: President Adam Jaramillo, Trustees George Vlach, Robert Umans, Steven Russell, Mary Bartholomew, Susan Franzen and Lowell Wright (Via Teams)

Also Present: Administrator David Lothspeich, Village Attorney Mark Schroeder, Police Chief Justin Timm, Village Engineer Doug Snyder, Williams Bay Fire Chief Doug Smith, Williams Bay EMS Captain Richard Gluth, Public Works Director Wayne Edwards, Recreation Director Ryan Knop, Library Director Joy Schnupp, Treasurer Jennifer Wiese, Clerk Tina Kolls

III. Pledge of Allegiance

The Pledge of Allegiance was recited by all.

IV. Meeting Decorum

- A. Meeting Decorum. *According to Robert's Rules of Order, meeting decorum means maintaining respectful and orderly behavior during a discussion, including addressing the chair to speak, staying relevant to the topic at hand, avoiding personal attacks, and generally adhering to courteous conduct while debating issues; essentially, ensuring that discussions are focused and civil, with only one person speaking at a time when recognized by the chair. Violators of meeting decorum will be excused from the meeting.*

V. Minutes

- A. Village Board Meeting Minutes of October 20, 2025

The motion to approve the Village Board Meeting Minutes of October 20, 2025 was initiated by Trustee Umans and seconded by Trustee Franzen. Trustees Russell and Bartholomew abstained. Motion carries.

VI. Public Comments

Jack Jones, 34 Elm Street, spoke requested an update on the parking near Green Grocer. Jones stated he was still witnessing large trucks and traffic issues. Jones inquired about the possibility of an Employee parking lot. Jones inquired how is it to get his leaves picked up with all the vehicles parked in front of his house. Jones spoke on behalf of his neighbor regarding the hotel renovations. Jones explained that the added windows overlook the neighbors yard and inquired if they would be able to further their fence.

Mark Noland, 627 Jackson Pkwy, spoke regarding the intersection at Elkhorn Rd and Hwy 67. Noland asked that the Village call to inquire about getting that intersection striped as a single lane as it is dangerous as it is.

- A. Public Comments Responses - Responses to Public Comments from the previous Village Board Meeting are included in the Meeting Packet Materials Under this Agenda Item
- B. *Individual public comments will be limited to two (2) minutes maximum. If your comments align with other comments before you, please consider stating that you are in agreement with those comments. The public may speak on any item that is not included on this agenda as a "Public Hearing or Forum." Anyone who wishes to comment should identify himself or herself and provide his or her local address. Board members may discuss any matter raised by the public. However, the Board will refrain from extensive dialogue and should not take action on matters raised by the public during a public comment period. Referrals to committees or staff members might be made. Members may ask the commenter to clarify his or her remarks. The Board President or the presiding officer will maintain control of the meeting.*

VII. Presentation of accounts and petitions

- A. Payroll ending 10-17-2025 in the amount of \$51,118.80

The motion to approve the Payroll ending 10-17-2025 in the amount of \$51,118.80 was initiated by Trustee Umans and seconded by Trustee Bartholomew. Unanimously carried.

- B. Accounts Payable Prepaids dated 10-22-2025 in the amount of \$500.00

The motion to approve the Accounts Payable Prepaids dated 10-22-2025 in the amount of \$500.00 was initiated by Trustee Umans and seconded by Trustee Bartholomew. Unanimously carried.

- C. Accounts Payable Prepaids dated 10-27-2025 in the amount of \$45.00

The motion to approve the Accounts Payable Prepaids dated 10-27-2025 in the amount of \$45.00 was initiated by Trustee Umans and seconded by Trustee Bartholomew. Unanimously carried.

- D. Accounts Payable Unpaids dated 10-31-2025 in the amount of \$683,863.82

The motion to approve the Accounts Payable Unpaids dated 10-31-2025 in the amount of \$683,863.82 was initiated by Trustee Umans and seconded by Trustee Bartholomew. Unanimously carried.

VIII. President's Remarks

- A. Thank you and congratulations to the Recreation Department and everyone else involved for Boo in the Bay

President Jaramillo offered a big thank you to the Williams Bay Recreation Department, Police Department and all others involved for all of their handwork for a great Boo in the Bay.

- B. Report on Intergovernmental Cooperation Council (ICC) meeting - October 28, 2025

President Jaramillo gave a brief report on the Intergovernmental Cooperation Council Meeting that occurred on October 28, 2025. President Jaramillo explained that the attached documents were for informational purposes.

1. DOJ Rule on Accessibility of Web Content and Mobile Apps
2. One Step Ahead-Preparing for the Future of Fire and EMS" report by Wisconsin Policy Forum
3. Walworth County Transit Services
4. Department of Revenue Innovation Grant

IX. Committee Reports

- A. **Protective Services, Chair - Trustee Vlach**

1. Original, Renewal, or Temporary Operator License Application(s)

The motion to approve the Original, Renewal, or Temporary Operator License Application(s) was initiated by Trustee Vlach and seconded by Trustee Umans. Unanimously carried.

X. Public Comments

Mark Noland, 627 Jackson Pkwy, spoke regarding the removal of the dead end street signs going into Cedar Point Park

Association. Noland stated he would like to see either all or none of the signs come down for consistency.

Rick Dasko, 521 Morgan Dr, spoke regarding Canyon Development requesting that the Board consider all affected residents. Dasko stated that there was no way they would be able to put in their own landscape buffer. Dasko would like to see a solution that everyone would be happy with.

Mike Fieweger, 536 Morgan Drive, spoke regarding Canyon Development requesting the opportunity to sit down with the Board and Canyon Development and come up with a plan that works for everyone.

Amber Gonska, 537 Free Church Dr, spoke regarding Canyon Development regarding the retention pond. Gonska stated that she is concerned with the placement of the water and having young children. Gonska stated she is concerned about the health and safety risks.

Jenny Wroble, 541 Morgan Dr, spoke regarding Canyon Development stating that she was confused on giving the land to the developer rather than giving it to the neighboring properties.

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XI. Adjournment

The motion to adjourn was initiated by Trustee Umans and seconded by Trustee Russell at 06:57pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

These are not official Minutes until approved by the Governing Body.

Responses to the Public Comments portion of the Village Board Meeting on November 3, 2025.

Jack Jones, 34 Elm Street:

- **requested an update on the parking near Green Grocer.** *Parking concerns were previously considered by Streets and Highways Committee with proposed truck parking/loading areas not being approved. Further requests should be directed to Streets and Highway Committee Chair Bartholomew.*
- **Jones stated he was still witnessing large trucks and traffic issues.** *See previous response. Police Chief Timm reports that the Williams Bay Police Department continues to monitor and respond to complaints to resolve delivery truck and traffic issues.*
- **Jones inquired about the possibility of an Employee parking lot.** *See previous response.*
- **Jones inquired how is to get his leaves picked up with all the vehicles parked in front of his house.** *Director of Public Works Wayne Edwards reports that PW has not experienced problems picking up leaves in this area and this area is one of the first areas in the morning for pickup before vehicles are parked.*
- **Jones spoke on behalf of his neighbor regarding the hotel renovations. Jones explained that the added windows overlook the neighbor's yard and inquired if they would be able to further their fence.** *Zoning Administrator Allison Schwark reports that the hotel property and neighboring residential properties are all zoned Village Center. Regarding the windows and fencing, because they are all zoned VC there is no specific requirement for buffering. The Village fence regulations are as follows: Fences, walls, trees, hedges, or shrubbery erected, placed, maintained, or grown along a lot line on any business or industrially zoned property adjacent to residentially zoned property **shall be to a height of eight feet.** No barbed wire or electrical fences may be erected or maintained. The motel has no obligation to increase the height of their existing fence, nor extend it, or add to it, in any way.*
- **Mark Noland, 627 Jackson Pkwy, spoke regarding the removal of the dead-end street signs going into Cedar Point Park Association. Noland stated he would like to see either all or none of the signs come down for consistency.** *Director of Public Works Wayne Edwards reports that dead-end signs on Johnson Terrace and Menominee Rd are installed for the Summer months between Labor Day and Memorial Day the summer months when the gates are closed by Cedar Point Park Association.*

- **Comments regarding proposed Canyon Development East Geneva Street**
 - **Rick Dasko, 521 Morgan Dr, spoke regarding Canyon Development requesting that the Board consider all affected residents. Dasko stated that there was no way they would be able to put in their own landscape buffer. Dasko would like to see a solution that everyone would be happy with.**
 - **Mike Fieweger, 536 Morgan Drive, spoke regarding Canyon Development requesting the opportunity to sit down with the Board and Canyon Development and come up with a plan that works for everyone.**
 - **Amber Gonska, 537 Free Church Dr, spoke regarding Canyon Development regarding the retention pond. Gonska stated that she is concerned with the placement of the water and having young children. Gonska stated she is concerned about the health and safety risks.**
 - **Jenny Wroble, 541 Morgan Dr, spoke regarding Canyon Development stating that she was confused on giving the land to the developer rather than giving it to the neighboring properties.**

Response to all comments regarding Canyon Development East Geneva Street. Residents' input is welcomed, and the Village Board will be taking this input into consideration as they consider approvals for this proposed development. All Village Board actions will be taken during public meetings.

R-66-25
VILLAGE OF WILLIAMS BAY
RESOLUTION APPROVING CHANGES TO THE
FONTANA ON-THE-LAKE URBAN AREA FUNCTIONAL CLASSIFICATION SYSTEM

WHEREAS the Fontana On The Lake Urban Area (UA) was designated by the 2020 US Census; and

WHEREAS the Urban Area Boundary was adjusted and approved by the Wisconsin Department of Transportation (WisDOT) and the Federal Highway Administration (FHWA); and

WHEREAS functional classification is the method by which roads and streets are categorized based on the levels of mobility and access they provide; and

WHEREAS functional classification of a road or street has a bearing on federal transportation funding eligibility, and

WHEREAS FHWA and WisDOT have developed guidance for functional classification of roads and streets; and

WHEREAS WisDOT periodically reviews and updates to the functional classification system of roads and streets throughout the state; and

WHEREAS these recommended functional classification changes were developed through joint review by UA officials and WisDOT planning staff; and

WHEREAS these recommended changes to the Fontana On The Lake Urban Area have been reviewed by the Village of Williams Bay Streets & Highways Committee; and

WHEREAS documents showing the recommended changes are attached; and

WHEREAS the Wisconsin Department of Transportation will, after local approval of the recommended FC changes, approve the changes and submit them to FHWA for final approval; and

WHEREAS the approved final FC map will be made available to Fontana On The Lake Urban Area after FHWA final approval; and

WHEREAS the new functional classifications will supersede the existing functional classifications in the urban area;

BE IT THEREFORE RESOLVED that the Williams Bay Village Board hereby approves all Fontana on the Lake Urban Area recommended functional classifications this 17th day of November 2025.

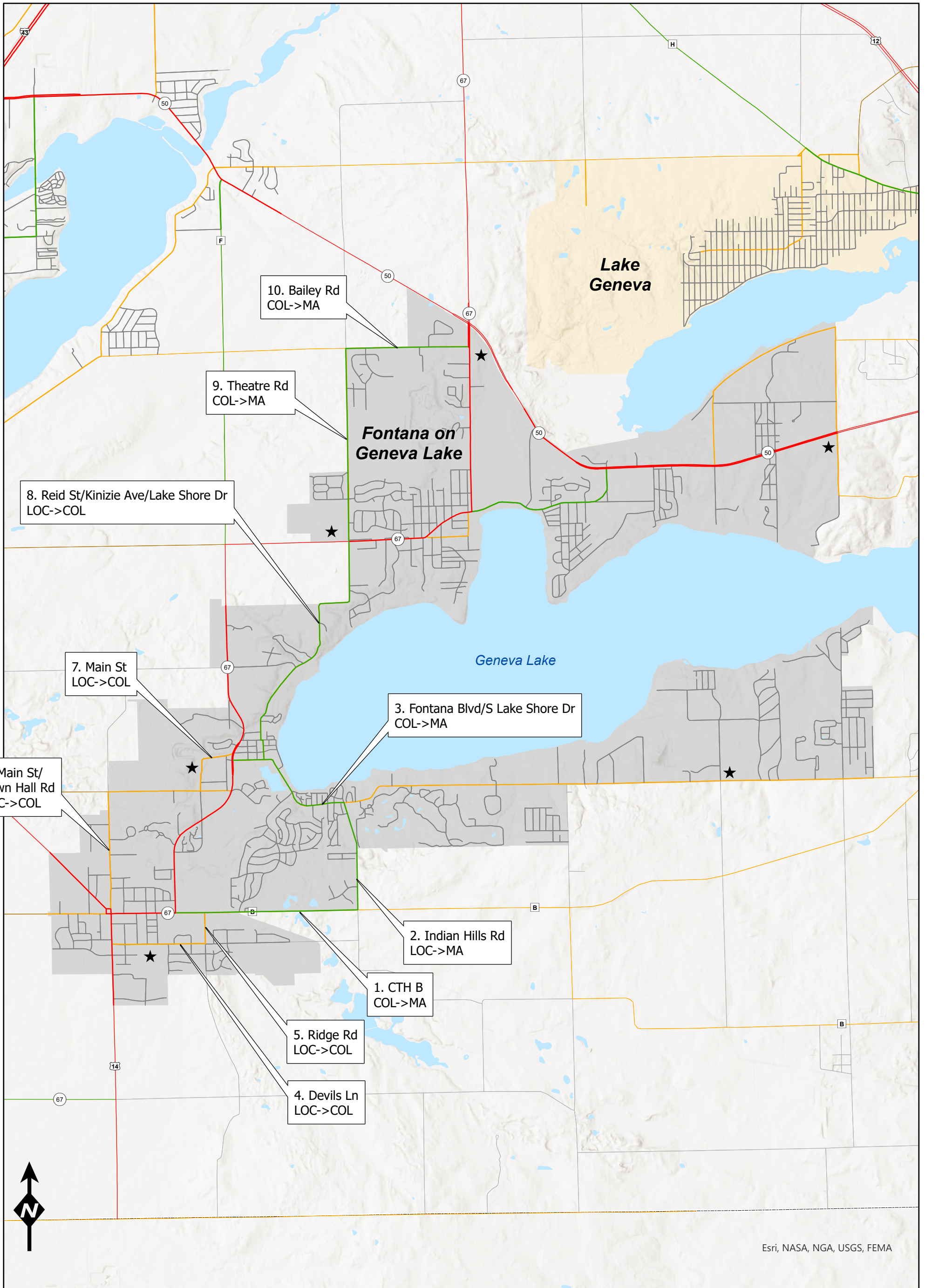
VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, President

Attest: _____
Tina Kolls, Clerk

Fontana on Geneva Lake

Functional Classification - Recommended Changes



Esri, NASA, NGA, USGS, FEMA

	Principal Arterial		Urban Area Boundary
	Minor Arterial		Other Nearby Urban Area
	Major Collector		Rural Area
	Local		Planned Route



WisDOT Bureau of Planning and Economic Development
 FHWA Approval Date: xx/xx/xx

The information on these maps was created for the official use of the Wisconsin Department of Transportation (WisDOT). Any other use, while not prohibited, is the sole responsibility of the user. WisDOT expressly disclaims all liability regarding fitness of use of the information for other than official WisDOT business.

**VILLAGE OF WILLIAMS BAY
RESOLUTION NO. R-68-25**

**A RESOLUTION OF THE VILLAGE BOARD OF WILLIAMS BAY
RE-ESTABLISHING THE AD HOC TREE ENHANCEMENT COMMITTEE**

WHEREAS, the Village of Williams Bay is a Tree City USA Community and has adopted ordinance and policies to protect existing trees and provide for replacement trees; and

WHEREAS, on June 17, 2024 the Village Board approved Resolution R-40-24 creating the Ad Hoc Tree Enhancement Committee to consider and provide recommendations to the Board for the planting and replacement of trees within the Village for a period of two (2) years; and

WHEREAS, the Village Board wishes to re-establish the Ad Hoc Tree Enhancement Committee;

NOW, THEREFORE, BE IT RESOLVED by the Village Board of Williams Bay, as follows:

1. **Recitals**. The above recitals are true and correct and incorporated herein by reference.
2. **Ad Hoc Tree Enhancement Committee**. The Ad Hoc Tree Enhancement Committee is hereby re-established as follows:

2.1 The title of the committee shall be the “Ad Hoc Tree Enhancement Committee.”

2.2 The Ad Hoc Tree Enhancement Committee shall be an ad hoc committee consisting of Five (5) members, comprised of Residents of the Village with no more than two (2) members of the Board, one (1) member of the Enhancement Committee (EC), one (1) member of the Kishwauketoe Nature Conservancy (KNC), one (1) member of the Cedar Point Homeowners Association (HOA) and assisted by any Village staff that may be required to carry out the functions of the Ad Hoc Tree Enhancement Committee.

2.3 The members of the Ad Hoc Tree Enhancement Committee shall be Village Trustee Rob Umans, Village Trustee Steve Russell, Halina Marra (EC), Donald Skalla (KNC), and William Speare (Cedar Point Park Association). The members of the Ad Hoc Tree Enhancement Committee shall select a Chairperson.

2.4 The Ad Hoc Tree Enhancement Committee may select a different Chairperson, in its discretion

2.5 The President of the Village Board shall make appointments to fill any vacancies.

2.6 The Ad Hoc Tree Enhancement Committee shall conduct itself consistent with agreed upon rules of parliamentary procedure, all applicable policies of the Village, and in accordance with Wisconsin law.

2.7 The scope of Ad Hoc Tree Enhancement Committee functions shall include: review and make recommendations to the Village Board regarding aspects of further protecting and replacing trees throughout the Village; and engaging in any other related activities as might be necessary and proper in carrying out the scope of its functions set forth herein.

2.8 No other power of the Village Board, whether express or implied, is delegated to the Ad Hoc Tree Enhancement Committee.

2.9 The Ad Hoc Tree Enhancement Committee shall meet as necessary to carry out its purpose and shall dissolve automatically by November 1, 2026 unless otherwise dissolved, or extended for an additional year, by the Village Board prior thereto.

3. No Invalidation of Prior Lawful Actions. Adoption of this Resolution shall not be construed as to invalidate any prior lawful action taken by any previously existing committee, nor any subsequent lawful action taken by the Village Board thereupon.

4. Recitals. The foregoing recitals are incorporated herein as if fully set forth.

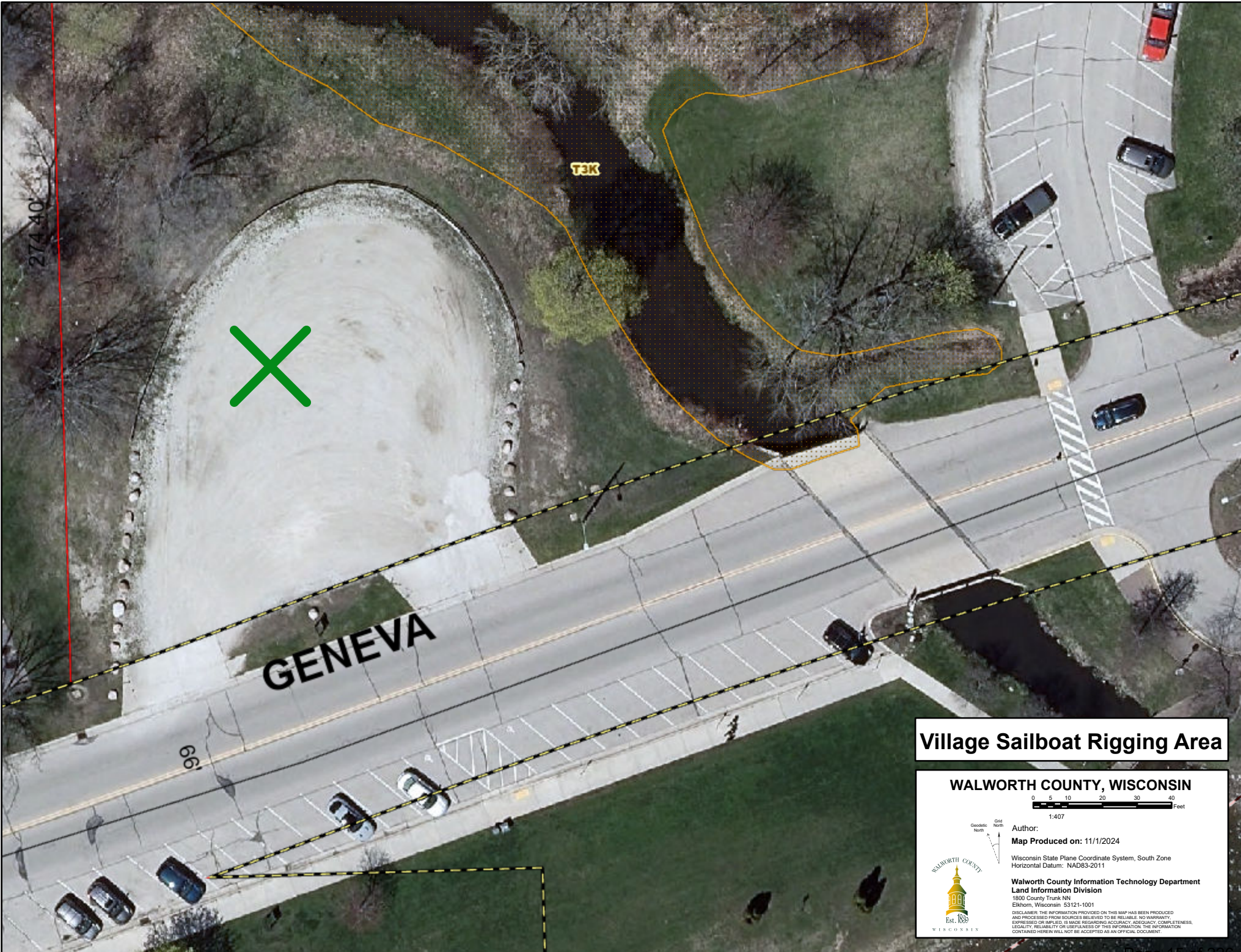
5. **Effective Date.** The provisions of this Resolution shall take effect immediately upon adoption.

Approved by the Village Board of the Village of Williams Bay this 17th day of November 2025.

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, President

Attest: _____
Tina Kolls, Clerk



274.40'

TRK

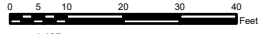


GENEVA

99

Village Sailboat Rigging Area

WALWORTH COUNTY, WISCONSIN



1:407



Author:

Map Produced on: 11/1/2024

Wisconsin State Plane Coordinate System, South Zone
Horizontal Datum: NAD83-2011



Walworth County Information Technology Department
Land Information Division
1800 County Trunk NN
Elkhorn, Wisconsin 53121-1001

DISCLAIMER: THE INFORMATION PROVIDED ON THIS MAP HAS BEEN PRODUCED AND PROCESSED FROM SOURCES BELIEVED TO BE RELIABLE. NO WARRANTY, EXPRESS OR IMPLIED, IS MADE REGARDING ACCURACY, ADEQUACY, COMPLETENESS, SECURITY, RELIABILITY OR USE. IN CASES OF THIS INFORMATION, THE INFORMATION CONTAINED HEREIN WILL NOT BE ACCEPTED AS AN OFFICIAL DOCUMENT.

NO. R-71-2025

A RESOLUTION APPROVING
DECLARATION OF OFFICIAL INTENT

(121 Elkhorn Road and 250 Williams Street)

This is a Declaration of Official Intent of the Village of Williams Bay (the "Issuer") to reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer. This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned has been designated as an official or employee authorized by the Issuer to make this Declaration of Official Intent pursuant to a Resolution adopted on November 6, 1995. This Declaration of Official Intent is a public record maintained in the files of the Issuer and is available for public inspection pursuant to Subchapter II of Chapter 19, Wisconsin Statutes.

The undersigned hereby declares that it is the reasonable expectation of the Issuer to use proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for the property, project or program or from the fund(s)/account(s) described below:

1. Project* description: Purchase and improvements to 121 N. Walworth Street (former FNBT property) for relocation of Village administrative offices from 250 Williams Street and improvements to 250 Williams Street for improvements to support the expansion of the Village police department offices and operations.

(Provide a general functional description of the property, project or program for which the expenditure to be reimbursed is paid, e.g. " __ building program", "highway capital improvement program", "hospital equipment acquisition", "combined utility improvement program", etc.)

OR

2. Identify fund(s)/account(s): Village General Fund unobligated reserves

(Provide a general functional description of the purpose of the fund or account from which the expenditure to be reimbursed is paid, e.g. "construction fund program" and "parks and recreation fund" and "highway fund".)

The maximum principal amount of the borrowing or borrowings to be incurred to reimburse expenditures for the above-described purposes is reasonably expected, on the date hereof, to be **[\$450,000]**.

The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months, (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or (b) the date the facility is placed in service, but in no event more than 3 years after the expenditure is paid.

* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

No money from sources other than the anticipated borrowing or borrowings is, or is reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of the Issuer as of the date of this Declaration.

Dated this 17th day of November, 2025.

VILLAGE OF WILLIAMS BAY

By: _____

Adam Jaramillo, Village President

Attest: _____

Tina Kolls, Village Clerk

EXHIBIT A

**Offer to Purchase 121 Elkhorn Road
(First National Bank and Trust Property)**

By: _____

Village President Jaramillo

WB-15 COMMERCIAL OFFER TO PURCHASE

1 LICENSEE DRAFTING THIS OFFER ON November 17, 2025 [DATE] IS (AGENT OF BUYER)
2 (AGENT OF SELLER/LISTING FIRM) (AGENT OF BUYER AND SELLER) **[STRIKE THOSE NOT APPLICABLE]**

3 The Buyer, Village of Williams Bay,
4 offers to purchase the Property known as 121 N Walworth Ave.

6 _____ [e.g., Street Address, Parcel Number(s), legal description, or insert additional description, if any, at lines 625-
7 642, or attach as an addendum per line 668] in the Village of Williams Bay, County
8 of Walworth Wisconsin, on the following terms:

9 **[PURCHASE PRICE]** The purchase price is Three Hundred Ninety-Eight Thousand
10 _____ Dollars (\$398,000.00).

11 **[INCLUDED IN PURCHASE PRICE]** Included in purchase price is the Property, all Fixtures on the Property as of the date
12 stated on line 1 of this Offer (unless excluded at lines 20-23), and the following additional items: All furniture.

16 All personal property included in purchase price will be transferred by bill of sale or _____
17 **NOTE: The terms of this Offer, not the listing contract or marketing materials, determine what items are included**
18 **or not included.**

19 **[NOT INCLUDED IN PURCHASE PRICE]** Not included in purchase price is Seller's personal property (unless included at
20 lines 12-15) and the following: Any proprietary equipment, cash drawers, and safe deposit boxes.

24 **CAUTION: Identify trade fixtures owned by tenant, if applicable, and Fixtures that are on the Property (see lines 26-
25 34) to be excluded by Seller or that are rented and will continue to be owned by the lessor.**

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

35 **CAUTION: Exclude Fixtures not owned by Seller such as rented fixtures. See lines 20-23.**

36 **[BINDING ACCEPTANCE]** This Offer is binding upon both Parties only if a copy of the accepted Offer is delivered to Buyer
37 on or before November 24, 2025. ~~Seller may keep the Property~~
38 ~~on the market and accept secondary offers after binding acceptance of this Offer.~~

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

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

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

44 **[CLOSING]** This transaction is to be closed on January 15, 2026
45 _____ at the place selected by Seller,

46 unless otherwise agreed by the Parties in writing. If the date for closing falls on Saturday, Sunday, or a federal or a state
47 holiday, the closing date shall be the next Business Day.

48 **CAUTION: To reduce the risk of wire transfer fraud, any wiring instructions received should be independently**
49 **verified by phone or in person with the title company, financial institution, or entity directing the transfer. The real**
50 **estate licensees in this transaction are not responsible for the transmission or forwarding of any wiring or money**
51 **transfer instructions.**

52 **[EARNEST MONEY]**
53 ■ EARNEST MONEY of \$ _____ accompanies this Offer.
54 If Offer was drafted by a licensee, receipt of the earnest money accompanying this Offer is acknowledged.

55 ■ EARNEST MONEY of \$ 5,000.00 will be mailed, or commercially, electronically
56 or personally delivered within 5 days ("5" if left blank) after acceptance.

57 All earnest money shall be delivered to and held by ~~(listing Firm) (drafting Firm)~~ (other identified as
58 Seller's Title Company) **STRIKE THOSE NOT APPLICABLE**

59 (listing Firm if none chosen; if no listing Firm, then drafting Firm; if no Firm then Seller).

60 **CAUTION: If a Firm does not hold earnest money, an escrow agreement should be drafted by the Parties or an**
61 **attorney as lines 64-84 do not apply. If someone other than Buyer pays earnest money, consider a special**
62 **disbursement agreement.**

63 ■ THE BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise agreed in writing.

64 ■ **DISBURSEMENT IF EARNEST MONEY HELD BY A FIRM:** If negotiations do not result in an accepted offer and the
65 earnest money is held by a Firm, the earnest money shall be promptly disbursed (after clearance from payer's depository
66 institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall
67 be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according
68 to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been
69 delivered to the Firm holding the earnest money within 60 days after the date set for closing, that Firm may disburse the
70 earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller;
71 (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; (4)
72 upon authorization granted within this Offer; or (5) any other disbursement required or allowed by law. The Firm may retain
73 legal services to direct disbursement per (1) or to file an interpleader action per (2) and the Firm may deduct from the
74 earnest money any costs and reasonable attorneys' fees, not to exceed \$250, prior to disbursement.

75 ■ **LEGAL RIGHTS/ACTION:** The Firm's disbursement of earnest money does not determine the legal rights of the Parties
76 in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by the Firm holding the earnest
77 money. At least 30 days prior to disbursement per (1), (4) or (5) above, where the Firm has knowledge that either Party
78 disagrees with the disbursement, the Firm shall send Buyer and Seller written notice of the intent to disburse by certified
79 mail. If Buyer or Seller disagrees with the Firm's proposed disbursement, a lawsuit may be filed to obtain a court order
80 regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of
81 residential property with one-to-four dwelling units. Buyer and Seller should consider consulting attorneys regarding their
82 legal rights under this Offer in case of a dispute. Both Parties agree to hold the Firm harmless from any liability for good
83 faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional
84 Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.

85 **TIME IS OF THE ESSENCE** "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3)
86 occupancy; (4) date of closing; (5) contingency Deadlines **STRIKE AS APPLICABLE** and all other dates and Deadlines in
87 this Offer except: no others

88 _____ . If "Time is of the Essence" applies to a date or Deadline,
89 failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date
90 or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

91 **PROPERTY CONDITION REPRESENTATIONS** Seller represents to Buyer that as of the date of acceptance Seller has
92 no notice or knowledge of Conditions Affecting the Property or Transaction (lines 104-173) other than those identified in
93 Seller's disclosure report dated _____ and a Real Estate Condition Report, if applicable, dated
94 _____ , which was/were received by Buyer prior to Buyer signing this Offer and which is/are made a part of this
95 offer by reference **COMPLETE DATE OR STRIKE AS APPLICABLE** and _____

96 _____
97 _____
98 **INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE OR CONDITION REPORT(S).**

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

104 "Conditions Affecting the Property or Transaction" are defined to include:

- 105 a. Defects in the structure or structural components on the Property, e.g. roof, foundation (including cracks, seepage, and
106 bulges), basement or other walls.
- 107 b. Defects in mechanical systems, e.g. HVAC (including the air filters and humidifiers), electrical, plumbing, septic, wells,
108 fire safety, security or lighting.
- 109 c. Defects in a well on the Property or in a well that serves the Property, including unsafe well water, a joint well serving
110 the Property or any Defect related to a joint well serving the Property.
- 111 d. Water quality issues caused by unsafe concentrations of or unsafe conditions relating to lead.
- 112 e. Defects in septic system or other private sanitary disposal system on or serving the Property or any out-of-service
113 septic system serving the Property not closed or abandoned according to applicable regulations.
- 114 f. Underground or aboveground storage tanks presently or previously on the Property for storage of flammable or
115 combustible liquids, including but not limited to gasoline and heating oil, or any Defects in such tanks presently or previously
116 on the Property; LP tanks on the Property or any defects in such LP tanks.
- 117 g. Defect or contamination caused by unsafe concentrations of, or unsafe conditions relating to, lead in paint, lead in soil,

- 118 presence of asbestos or asbestos-containing materials, radon, radium in water supplies, mold, pesticides or other potentially
119 hazardous or toxic substances on the Property.
- 120 h. Manufacture of or spillage of methamphetamine (meth) or other hazardous or toxic substances on the Property.
- 121 i. Zoning or building code violations, any land division involving the Property for which required state or local permits had
122 not been obtained, nonconforming structures or uses, conservation easements.
- 123 j. Special purpose district, such as a drainage district, lake district, sanitary district or sewer district, that has the authority
124 to impose assessments against the real property located within the district.
- 125 k. Proposed, planned or commenced construction of public improvements which may result in special assessments or
126 otherwise materially affect the Property or the present use of the Property.
- 127 l. Federal, state or local regulations requiring repairs, alterations or corrections of an existing condition, such as orders to
128 correct building code violations.
- 129 m. Flooding, standing water, drainage problems or other water problems on or affecting the Property.
- 130 n. Material damage from fire, wind, floods, earthquake, expansive soils, erosion or landslides.
- 131 o. Nearby airports, freeways, railroads or landfills, or significant odor, noise, water intrusion or other irritants emanating
132 from neighboring property.
- 133 p. Current or previous termite, powder post beetle, or carpenter ant infestations or Defects caused by animal, reptile, or
134 insect infestations.
- 135 q. Property or portion of the Property in a floodplain, wetland or shoreland zoning area under local, state or federal
136 regulations.
- 137 r. Property is subject to a mitigation plan required under administrative rules of the department of Natural Resources
138 related to county shoreland zoning ordinances, which obligates the owner of the Property to establish or maintain certain
139 measures related to shoreland conditions and which is enforceable by the county.
- 140 s. Nonowners having rights to use part of the Property, other than public rights-of-way, including, but not limited to, private
141 rights-of-way and private easements, other than recorded utility easements; lack of legal access or access restrictions;
142 restrictive covenants and deed restrictions; shared fences, walls, wells, driveways, signage or other shared usages; or
143 leased parking.
- 144 t. Boundary or lot line disputes, encroachments, or encumbrances affecting the Property.
- 145 u. High voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the
146 Property.
- 147 v. Structure on the Property designated as a historic building, all or any part of the Property located in a historic district, or
148 burial sites or archeological artifacts on the Property.
- 149 w. All or part of the land has been assessed as agricultural land, the owner has been assessed a use-value conversion
150 charge or the payment of a use-value conversion charge has been deferred.
- 151 x. All or part of the Property is subject to, enrolled in or in violation of a certified farmland preservation zoning district or a
152 farmland preservation agreement, or a Forest Crop, Managed Forest Law (see disclosure requirements in Wis. Stat. §
153 710.12), Conservation Reserve or a comparable program.
- 154 y. A pier is attached to the Property that is not in compliance with state or local pier regulations, a written agreement
155 affecting riparian rights related to the Property; or the bed of the abutting navigable waterway is owned by a hydroelectric
156 operator.
- 157 z. A dam is totally or partially located on the Property; or an ownership interest in a dam not located on the Property will
158 be transferred with the Property because the dam is owned collectively by a homeowners' association, lake district, or
159 similar group of which the Property owner is a member.
- 160 aa. Government investigation or private assessment/audit of environmental matters conducted.
- 161 bb. Presence of or a Defect caused by unsafe concentrations of, unsafe conditions relating to, or the storage of hazardous
162 or toxic substances on neighboring properties.
- 163 cc. Owner's receipt of notice of property tax increases, other than normal annual increases, or notice or knowledge of a
164 pending property reassessment, remodeling that may increase the property's assessed value, or pending special
165 assessments.
- 166 dd. Agreements that bind subsequent owners of the property, such as a lease agreement or an extension of credit from
167 an electric cooperative.
- 168 ee. Remodeling, replacements, or repairs affecting the Property's structure or mechanical systems that were done or
169 additions to the Property that were made during the owner's period of ownership without the required permits.
- 170 ff. Rented items located on the Property or items affixed to or closely associated with the Property.
- 171 gg. Owner is a foreign person as defined in the Foreign Investment in Real Property Tax Act in 26 IRC § 1445(f).
- 172 hh. Other Defects affecting the Property, including, without limitation, drainage easement or grading problems; or excessive
173 sliding, settling, earth movement or upheavals.

174 **PROPOSED USE CONTINGENCIES:** This Offer is contingent upon Buyer obtaining, at Buyer's expense, the reports or
175 documentation required by any optional provisions checked on lines 185-197 below. The optional provisions checked on
176 lines 185-197 shall be deemed satisfied unless Buyer, within _____ days ("30" if left blank) after acceptance, delivers: (1)
177 written notice to Seller specifying those optional provisions checked below that cannot be satisfied and (2) written evidence
178 substantiating why each specific provision referred to in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice,
179 this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingency provisions
180 checked at lines 185-197.

181 **Proposed Use:** Buyer is purchasing the Property for the purpose of: _____

182 _____
183 _____ **[insert proposed use and type and**
184 **size of building, if applicable; e.g. restaurant/tavern with capacity of 350 and 3 second floor dwelling units].**

185 **ZONING:** Verification of zoning and that the Property's zoning allows Buyer's proposed use described at lines
186 181-183.

187 **EASEMENTS AND RESTRICTIONS:** Copies of all public and private easements, covenants and restrictions
188 affecting the Property and a written determination by a qualified independent third party that none of these prohibit or
189 significantly delay or increase the costs of the proposed use or development identified at lines 181-183.

190 **APPROVALS:** All applicable governmental permits, approvals and licenses, as necessary and appropriate, or
191 the final discretionary action by the granting authority prior to the issuance of such permits, approvals and licenses, for
192 the following items related to Buyer's proposed use: _____

193 _____ or delivering written notice
194 to Seller if the item(s) cannot be obtained or can only be obtained subject to conditions which significantly increase the
195 cost of Buyer's proposed use described at lines 181-183.

196 **ACCESS TO PROPERTY:** Written verification that there is legal vehicular access to the Property from public
197 roads.

198 **LAND USE APPROVAL/PERMITS:** This Offer is contingent upon (Buyer)(Seller) ("Buyer" if neither
199 stricken) obtaining the following, including all costs: a **CHECK ALL THAT APPLY;** rezoning; conditional use permit;
200 variance; other _____ for the Property for its proposed use described at lines 181-183.
201 Seller agrees to cooperate with Buyer as necessary to satisfy this contingency. Buyer shall deliver, within _____ days of
202 acceptance, written notice to Seller if any item cannot be obtained, in which case this Offer shall be null and void.

203 **MAP OF THE PROPERTY:** This Offer is contingent upon (Buyer obtaining) (Seller providing) ("Seller
204 providing" if neither is stricken) a _____ **Alta/NSPS Land Title** _____ survey
205 (ALTA/NSPS Land Title Survey if survey type is not specified) dated subsequent to the date of acceptance of this Offer and
206 prepared by a registered land surveyor, within _____ **45** _____ days ("30" if left blank) after acceptance, at (Buyer's)
207 (Seller's) ("Seller's" if neither is stricken) expense. The map shall show minimum of _____ **.25** _____ acres,
208 maximum of _____ **.35** _____ acres, the legal description of the Property, the Property's boundaries and dimensions, visible
209 encroachments upon the Property, the location of improvements, if any, and: _____

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

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

218 This contingency shall be deemed satisfied unless Buyer, within 5 days after the deadline for delivery of said map, delivers
219 to Seller a copy of the map and a written notice which identifies: (1) a significant encroachment; (2) information materially
220 inconsistent with prior representations; (3) failure to meet requirements stated within this contingency; or (4) the existence
221 of conditions that would prohibit the Buyer's intended use of the Property described at lines 181-183. Upon delivery of
222 Buyer's notice, this Offer shall be null and void. Once the deadline for delivery has passed, if Seller was responsible to
223 provide the map and failed to timely deliver the map to Buyer, Buyer may terminate this Offer if Buyer delivers a written
224 notice of termination to Seller prior to Buyer's Actual Receipt of said map from Seller.

225 **DOCUMENT REVIEW CONTINGENCY:** This Offer is contingent upon Seller delivering the following documents to
226 Buyer within _____ days ("30" if left blank) after acceptance: **CHECK THOSE THAT APPLY; STRIKE AS APPROPRIATE**

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

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

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

232 Rent roll.

233 Other _____

234 _____

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

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

242 ■ **CONTINGENCY SATISFACTION:** This contingency shall be deemed satisfied unless Buyer, within _____ days ("5" if left
243 blank) after the deadline for delivery of the documents, delivers to Seller a written notice indicating this contingency has not
244 been satisfied. Such notice shall identify which document(s) have not been timely delivered or do not meet the standard set
245 forth for the document(s). Upon delivery of such notice, this Offer shall be null and void.

246 **ENVIRONMENTAL EVALUATION CONTINGENCY:** This Offer is contingent upon a qualified independent
247 environmental consultant of Buyer's choice conducting an Environmental Site Assessment of the Property (see lines 274-
248 291), at (Buyer's) (~~Seller's~~) expense **[STRIKE ONE]** ("Buyer's" if neither is stricken), which discloses no Defects.

249 **NOTE: "Defect" as defined on lines 523-525 means a condition that would have a significant adverse effect on the**
250 **value of the Property; that would significantly impair the health or safety of future occupants of the Property; or**
251 **that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life**
252 **of the premises.**

253 For the purpose of this contingency, a Defect is defined to also include a material violation of environmental laws, a material
254 contingent liability affecting the Property arising under any environmental laws, the presence of an underground storage
255 tank(s) or material levels of hazardous substances either on the Property or presenting a significant risk of contaminating
256 the Property due to future migration from other properties. Defects do not include conditions the nature and extent of which
257 Buyer had actual knowledge or written notice before signing the Offer.

258 ■ **CONTINGENCY SATISFACTION:** This contingency shall be deemed satisfied unless Buyer, within 45 days ("30" if
259 left blank) after acceptance, delivers to Seller a copy of the Environmental Site Assessment report and a written notice
260 listing the Defect(s) identified in the Environmental Site Assessment report to which Buyer objects (Notice of Defects).

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

262 ■ **RIGHT TO CURE:** Seller (shall) (~~shall not~~) **[STRIKE ONE]** ("shall" if neither is stricken) have a right to cure the Defects.

263 If Seller has the right to cure, Seller may satisfy this contingency by:

- 264 (1) delivering written notice to Buyer within 10 ("10" if left blank) days after Buyer's delivery of the Notice of
265 Defects stating Seller's election to cure Defects;
266 (2) curing the Defects in a good and workmanlike manner; and
267 (3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

268 This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written Environmental Site
269 Assessment report and:

- 270 (1) Seller does not have a right to cure; or
271 (2) Seller has a right to cure but:
272 (a) Seller delivers written notice that Seller will not cure; or
273 (b) Seller does not timely deliver the written notice of election to cure.

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

287 **CAUTION: Unless otherwise agreed an Environmental Site Assessment does not include subsurface testing of the**
288 **soil or groundwater or other testing of the Property for environmental pollution. If further investigation is required,**
289 **insert provisions for a Phase II Site Assessment (collection and analysis of samples), Phase III Environmental Site**
290 **Assessment (evaluation of remediation alternatives) or other site evaluation at lines 625-642 or attach as an**
291 **addendum per line 668.**

292 **[INSPECTIONS AND TESTING]** Buyer may only conduct inspections or tests if specific contingencies are included as a
293 part of this Offer. An "inspection" is defined as an observation of the Property, which does not include an appraisal or testing
294 of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel
295 source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or

296 building materials from the Property for laboratory or other analysis of these materials. Seller agrees to allow Buyer's
297 inspectors, testers and appraisers reasonable access to the Property upon advance notice, if necessary, to satisfy the
298 contingencies in this Offer. Buyer or licensees or both may be present at all inspections and testing. Except as otherwise
299 provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

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

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

307 **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 292-306).

308 (1) This Offer is contingent upon a qualified independent inspector(s) conducting an inspection(s) of the Property which
309 discloses no Defects.

310 (2) This Offer is further contingent upon a qualified independent inspector or independent qualified third party performing an
311 an inspection of _____

312 _____
313 (list any Property feature(s) to be separately inspected, e.g., dumpsite, etc.) which discloses no Defects.

314 (3) Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection,
315 provided they occur prior to the Deadline specified at line 320. Each inspection shall be performed by a qualified
316 independent inspector or independent qualified third party.

317 Buyer shall order the inspection(s) and be responsible for all costs of inspection(s).

318 **CAUTION: Buyer should provide sufficient time for the primary inspection and/or any specialized inspection(s), as**
319 **well as any follow-up inspection(s).**

320 This contingency shall be deemed satisfied unless Buyer, within 45 days ("20" if left blank) after acceptance, delivers
321 to Seller a copy of the inspection report(s) dated after the date on line 1 of this Offer and a written notice listing the Defect(s)
322 identified in the inspection report(s) to which Buyer objects (Notice of Defects).

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

324 For the purpose of this contingency, Defects do not include conditions the nature and extent of which Buyer had actual
325 knowledge or written notice before signing the Offer.

326 **NOTE: "Defect" as defined on lines 523-525 means a condition that would have a significant adverse effect on the**
327 **value of the Property; that would significantly impair the health or safety of future occupants of the Property; or**
328 **that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life**
329 **of the premises.**

330 **■ RIGHT TO CURE:** Seller (shall)(shall not) STRIKE ONE ("shall" if neither is stricken) have the right to cure the Defects.
331 If Seller has the right to cure, Seller may satisfy this contingency by:

332 (1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating Seller's election to
333 cure Defects;

334 (2) curing the Defects in a good and workmanlike manner; and

335 (3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

336 This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written inspection report(s) and:

337 (1) Seller does not have the right to cure; or

338 (2) Seller has the right to cure but:

339 (a) Seller delivers written notice that Seller will not cure; or

340 (b) Seller does not timely deliver the written notice of election to cure.

341 **IF LINE 342 IS NOT MARKED OR IS MARKED N/A LINES 392-403 APPLY.**

342 **FINANCING COMMITMENT CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written
343 _____ [loan type or specific lender, if any] first mortgage loan commitment as described
344 below, within _____ days after acceptance of this Offer. The financing selected shall be in an amount of not less than
345 \$ _____ for a term of not less than _____ years, amortized over not less than _____ years. Initial
346 monthly payments of principal and interest shall not exceed \$ _____. Buyer acknowledges that lender's
347 required monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance
348 premiums, and private mortgage insurance premiums. The mortgage shall not include a prepayment premium. Buyer agrees
349 to pay discount points in an amount not to exceed _____ % ("0" if left blank) of the loan. If Buyer is using multiple loan
350 sources or obtaining a construction loan or land contract financing, describe at lines 625-642 or in an addendum attached
351 per line 668. Buyer agrees to pay all customary loan and closing costs, wire fees, and loan origination fees, to promptly
352 apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. Seller agrees to allow
353 lender's appraiser access to the Property.

354 **■ LOAN AMOUNT ADJUSTMENT:** If the purchase price under this Offer is modified, any financed amount, unless otherwise
355 provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments
356 shall be adjusted as necessary to maintain the term and amortization stated above.

357 **CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 358 or 359.**

- 358 **FIXED RATE FINANCING:** The annual rate of interest shall not exceed _____%.
- 359 **ADJUSTABLE RATE FINANCING:** The initial interest rate shall not exceed _____%. The initial interest rate
- 360 shall be fixed for _____ months, at which time the interest rate may be increased not more than _____% ("2" if
- 361 left blank) at the first adjustment and by not more than _____% ("1" if left blank) at each subsequent adjustment.
- 362 The maximum interest rate during the mortgage term shall not exceed the initial interest rate plus _____% ("6" if
- 363 left blank). Monthly payments of principal and interest may be adjusted to reflect interest changes.

364 **NOTE: If purchase is conditioned on Buyer obtaining financing for operations or development consider adding a**

365 **contingency for that purpose.**

366 ■ **SATISFACTION OF FINANCING COMMITMENT CONTINGENCY:** If Buyer qualifies for the loan described in this Offer
367 or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of a written loan commitment.
368 This contingency shall be satisfied if, after Buyer's review, Buyer delivers to Seller a copy of a written loan commitment
369 (even if subject to conditions) that is:

- 370 (1) signed by Buyer; or
 - 371 (2) accompanied by Buyer's written direction for delivery.
- 372 Delivery of a loan commitment by Buyer's lender or delivery accompanied by a notice of unacceptability shall not satisfy
373 this contingency.

374 **CAUTION: The delivered loan commitment may contain conditions Buyer must yet satisfy to obligate the lender to**

375 **provide the loan. Buyer understands delivery of a loan commitment removes the Financing Commitment**

376 **Contingency from the Offer and shifts the risk to Buyer if the loan is not funded.**

377 ■ **SELLER TERMINATION RIGHTS:** If Buyer does not deliver a loan commitment on or before the Deadline on line 344.
378 Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of
379 written loan commitment from Buyer.

380 ■ **FINANCING COMMITMENT UNAVAILABILITY:** If a financing commitment is not available on the terms stated in this
381 Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall
382 promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of
383 unavailability.

384 **SELLER FINANCING:** Seller shall have 10 days after the earlier of:
385 (1) Buyer delivery of written notice of evidence of unavailability as noted in lines 380-383; or
386 (2) the Deadline for delivery of the loan commitment set on line 344

387 to deliver to Buyer written notice of Seller's decision to finance this transaction with a note and mortgage under the same
388 terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly.
389 If Seller's notice is not timely given, the option for Seller to provide financing shall be considered waived. Buyer agrees to
390 cooperate with and authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit
391 worthiness for Seller financing.

392 **IF THIS OFFER IS NOT CONTINGENT ON FINANCING COMMITMENT** Within _____ days ("7" if left blank) after
393 acceptance, Buyer shall deliver to Seller either:

- 394 (1) reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at
- 395 the time of verification, sufficient funds to close; or
- 396 (2) _____

397 _____ [Specify documentation Buyer agrees to deliver to Seller].
398 If such written verification or documentation is not delivered, Seller has the right to terminate this Offer by delivering written
399 notice to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written verification. Buyer may or may not obtain
400 mortgage financing but does not need the protection of a financing commitment contingency. Seller agrees to allow Buyer's
401 appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject
402 to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of
403 access for an appraisal constitute a financing commitment contingency.

404 **APPRAISAL CONTINGENCY:** This Offer is contingent upon Buyer or Buyer's lender having the Property appraised
405 at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated
406 subsequent to the date stated on line 1 of this Offer, indicating an appraised value for the Property equal to or greater than
407 the agreed upon purchase price.

408 This contingency shall be deemed satisfied unless Buyer, within _____ days after acceptance, delivers to Seller a copy
409 of the appraisal report indicating an appraised value less than the agreed upon purchase price, and a written notice objecting
410 to the appraised value.

411 ■ **RIGHT TO CURE:** Seller (shall)(shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure.
412 If Seller has the right to cure, Seller may satisfy this contingency by delivering written notice to Buyer adjusting the purchase
413 price to the value shown on the appraisal report within _____ days ("5" if left blank) after Buyer's delivery of the appraisal
414 report and the notice objecting to the appraised value. Seller and Buyer agree to promptly execute an amendment initiated
415 by either Party after delivery of Seller's notice, solely to reflect the adjusted purchase price.

416 This Offer shall be null and void if Buyer makes timely delivery of the notice objecting to appraised value and the written
417 appraisal report and:

418 (1) Seller does not have the right to cure; or

419 (2) Seller has the right to cure but:

420 (a) Seller delivers written notice that Seller will not adjust the purchase price; or

421 (b) Seller does not timely deliver the written notice adjusting the purchase price to the value shown on the appraisal
422 report.

423 **SECONDARY OFFER:** This Offer is secondary to a prior accepted offer. This Offer shall become primary upon
424 delivery of written notice to Buyer that this Offer is primary. Unless otherwise provided, Seller is not obligated to give Buyer
425 notice prior to any Deadline, nor is any particular secondary buyer given the right to be made primary ahead of other
426 secondary buyers. Buyer may declare this Offer null and void by delivering written notice of withdrawal to Seller prior to
427 delivery of Seller's notice that this Offer is primary. Buyer may not deliver notice of withdrawal earlier than _____ days ("7"
428 if left blank) after acceptance of this Offer. All other Offer Deadlines that run from acceptance shall run from the time this
429 Offer becomes primary.

430 **CLOSING PRORATIONS** The following items, if applicable, shall be prorated at closing, based upon date of closing values:
431 real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners or homeowners
432 association assessments, fuel and all continuing expenses

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

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

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

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

440 Current assessment times current mill rate (current means as of the date of closing).

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

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

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

453 **TITLE EVIDENCE**

454 ■ **CONVEYANCE OF TITLE:** Upon payment of the purchase price, Seller shall convey the Property by warranty deed
455 (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as
456 provided herein), free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements
457 entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use
458 restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's disclosure report,
459 and Real Estate Condition Report, if applicable, and in this Offer, general taxes levied in the year of closing and

460 _____
461 _____
462 _____ (insert other allowable exceptions from title, if any) that constitutes
463 merchantable title for purposes of this transaction. Seller, at Seller's cost, shall complete and execute the documents
464 necessary to record the conveyance and pay the Wisconsin Real Estate Transfer Fee.

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

468 ■ **TITLE EVIDENCE:** Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of
469 the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall
470 pay all costs of providing title evidence to Buyer. Buyer shall pay the costs of providing the title evidence required by Buyer's
471 lender and recording the deed or other conveyance.

472 ■ **GAP ENDORSEMENT:** Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's)(Buyer's)
473 **STRIKE ONE** ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded
474 after the commitment date of the title insurance commitment and before the deed is recorded, subject to the title insurance
475 policy conditions, exclusions and exceptions, provided the title company will issue the coverage. If a gap endorsement or

476 equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 482-477 489).

478 ■ **DELIVERY OF MERCHANTABLE TITLE:** The required title insurance commitment shall be delivered to Buyer's attorney
479 or Buyer not more than 15 days ("15" if left blank) after acceptance showing title to the Property as of a date
480 no more than 15 days before delivery of such title evidence to be merchantable per lines 454-464, subject only to liens
481 which will be paid out of the proceeds of closing and standard title insurance requirements and exceptions.

482 ■ **TITLE NOT ACCEPTABLE FOR CLOSING:** If title is not acceptable for closing, Buyer shall notify Seller in writing of
483 objections to title within 10 days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In
484 such event, Seller shall have 10 days ("15" if left blank) from Buyer's delivery of the notice stating title objections, to
485 deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. If Seller is unable to
486 remove said objections, Buyer shall have five days from receipt of notice thereof, to deliver written notice waiving the
487 objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, this Offer shall
488 be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable
489 title to Buyer.

490 ■ **SPECIAL ASSESSMENTS/OTHER EXPENSES:** Special assessments, if any, levied or for work actually commenced
491 prior to the date stated on line 1 of this Offer shall be paid by Seller no later than closing. All other special assessments
492 shall be paid by Buyer. "Levied" means the local municipal governing body has adopted and published a final resolution
493 describing the planned improvements and the assessment of benefits.

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

500 **LEASED PROPERTY** If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights
501 under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the
502 (written) (oral) ~~STRIKE ONE~~ lease(s), if any, are _____

503 _____
504 _____ Insert additional terms, if any, at lines 625-642 or attach as an addendum per line 668.

505 **ESTOPPEL LETTERS:** Seller shall deliver to Buyer no later than _____ days ("7" if left blank) before closing, estoppel
506 letters dated within _____ days ("15" if left blank) before closing, from each non-residential tenant, confirming the lease term,
507 rent installment amounts, amount of security deposit, and disclosing any defaults, claims or litigation with regard to the lease
508 or tenancy.

509 **DEFINITIONS**

510 ■ **ACTUAL RECEIPT:** "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document
511 or written notice physically in the Party's possession, regardless of the method of delivery. If the document or written notice
512 is electronically delivered, Actual Receipt shall occur when the Party opens the electronic transmission.

513 ■ **BUSINESS DAY:** "Business Day" means a calendar day other than Saturday, Sunday, any legal public holiday under
514 Wisconsin or Federal law, and any other day designated by the President such that the postal service does not receive
515 registered mail or make regular deliveries on that day.

516 ■ **DEADLINES:** "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by
517 excluding the day the event occurred and by counting subsequent calendar days. The Deadline expires at Midnight on the
518 last day. Additionally, Deadlines expressed as a specific number of Business Days are calculated in the same manner
519 except that only Business Days are counted while other days are excluded. Deadlines expressed as a specific number of
520 "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by
521 counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific
522 event, such as closing, expire at Midnight of that day. "Midnight" is defined as 11:59 p.m. Central Time.

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

526 ■ **FIRM:** "Firm" means a licensed sole proprietor broker or a licensed broker business entity.

527 ■ **PARTY:** "Party" means the Buyer or the Seller; "Parties" refers to both Buyer and Seller.

528 ■ **PROPERTY:** Unless otherwise stated, "Property" means the real estate described at lines 4-8.

529 **INCLUSION OF OPTIONAL PROVISIONS** Terms of this Offer that are preceded by an OPEN BOX () are part of
530 this offer ONLY if the box is marked such as with an "X". They are not part of this offer if marked "N/A" or are left blank.

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

534 **CAUTION: Buyer should verify total square footage formula, total square footage/acreage figures, and land,**
535 **building or room dimensions, if material.**

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

543 **MAINTENANCE** Seller shall maintain the Property and all personal property included in the purchase price until the earlier
544 of closing or Buyer's occupancy, in materially the same condition it was in as of the date on line 1 of this Offer, except for
545 ordinary wear and tear and changes agreed upon by Parties.

546 **PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING** If, prior to closing, the Property is damaged in an
547 amount not more than five percent of the purchase price, other than normal wear and tear, Seller shall promptly notify Buyer
548 in writing, and will be obligated to restore the Property to materially the same condition it was in as of the date on line 1 of
549 this Offer. Seller shall provide Buyer with copies of all required permits and lien waivers for the lienable repairs no later than
550 closing. If the amount of damage exceeds five percent of the purchase price, Seller shall promptly notify Buyer in writing of
551 the damage and this Offer may be terminated at option of Buyer. Should Buyer elect to carry out this Offer despite such
552 damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit
553 towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed
554 by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring
555 the Property.

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

560 **OCCUPANCY** Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in
561 this Offer at lines 625-642 or in an addendum attached per line 668. At time of Buyer's occupancy, Property shall be in
562 broom swept condition and free of all debris, refuse, and personal property except for personal property belonging to current
563 tenants, or sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

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

567 If Buyer defaults, Seller may:

- 568 (1) sue for specific performance and request the earnest money as partial payment of the purchase price; or
569 (2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual
570 damages.

571 If Seller defaults, Buyer may:

- 572 (1) sue for specific performance; or
573 (2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

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

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

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

587 **NOTICE ABOUT SEX OFFENDER REGISTRY** You may obtain information about the sex offender registry and persons
588 registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at <http://www.doc.wi.gov>
589 or by telephone at (608) 240-5830.

590 **FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA)** Section 1445 of the Internal Revenue Code (IRC)
591 provides that a transferee (Buyer) of a United States real property interest must pay or withhold as a tax up to 15% of the
592 total "Amount Realized" in the sale if the transferor (Seller) is a "Foreign Person" and no exception from FIRPTA withholding
593 applies. A "Foreign Person" is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign

594 estate. The "Amount Realized" is the sum of the cash paid, the fair market value of other property transferred, and the
595 amount of any liability assumed by Buyer.

596 **CAUTION: Under this law if Seller is a Foreign Person, and Buyer does not pay or withhold the tax amount, Buyer**
597 **may be held directly liable by the U.S. Internal Revenue Service for the unpaid tax and a tax lien may be placed**
598 **upon the Property.**

599 Seller hereby represents that Seller is a non-Foreign Person, unless (1) Seller represents Seller is a Foreign Person in a
600 condition report incorporated in this Offer per lines 93-95, or (2) no later than 10 days after acceptance, Seller delivers
601 notice to Buyer that Seller is a Foreign Person, in which cases the provisions on lines 607-609 apply.

602 **IF SELLER IS A NON-FOREIGN PERSON.** Seller shall, no later than closing, execute and deliver to Buyer, or a qualified
603 substitute (attorney or title company as stated in IRC § 1445), a sworn certification under penalties of perjury of Seller's
604 non-foreign status in accordance with IRC § 1445. If Seller fails to timely deliver certification of Seller's non-foreign status,
605 Buyer shall: (1) withhold the amount required to be withheld pursuant to IRC § 1445; or, (2) declare Seller in default of this
606 Offer and proceed under lines 571-578.

607 **IF SELLER IS A FOREIGN PERSON.** If Seller has represented that Seller is a Foreign Person, Buyer shall withhold the
608 amount required to be withheld pursuant to IRC § 1445 at closing unless the Parties have amended this Offer regarding
609 amounts to be withheld, any withholding exemption to be applied, or other resolution of this provision.

610 **COMPLIANCE WITH FIRPTA.** Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument,
611 affidavit, or statement needed to comply with FIRPTA, including withholding forms. If withholding is required under IRC §
612 1445, and the net proceeds due Seller are not sufficient to satisfy the withholding required in this transaction, Seller shall
613 deliver to Buyer, at closing, the additional funds necessary to satisfy the applicable withholding requirement. Seller also
614 shall pay to Buyer an amount not to exceed \$1,000 for actual costs associated with the filing and administration of forms,
615 affidavits, and certificates necessary for FIRPTA withholding and any withholding agent fees.

616 **Any representations made by Seller with respect to FIRPTA shall survive the closing and delivery of the deed.**
617 Firms, Agents, and Title Companies are not responsible for determining FIRPTA status or whether any FIRPTA exemption
618 applies. The Parties are advised to consult with their respective independent legal counsel and tax advisors regarding
619 FIRPTA.

620 **SELLER PAYMENT OF COMPENSATION TO BUYER'S FIRM:** Seller agrees to pay to Buyer's Firm the amount of
621 _____ (e.g., dollar amount, % of purchase price, etc.), toward Buyer's brokerage
622 fees at closing. Payment made under this provision represents an economic adjustment only and does not create any
623 agency relationship between Buyer's Firm and Seller, and the Parties agree Buyer's Firm is a direct and intended third party
624 beneficiary of this contract.

625 **ADDITIONAL PROVISIONS/CONTINGENCIES** 1) Should any dates set forth in this offer for the
626 delivery of any document or the happening of any event fall on a weekend or holiday, then
627 such date shall be automatically extended to the next succeeding weekday that is not a
628 holiday.

630 2) The Seller will restrict the property by deed against any financial institutions,
631 mortgage company, or any other use that competes with the Seller.

643 **TAX DEFERRED EXCHANGE** If this Property is purchased or sold to accomplish an IRC § 1031 Tax Deferred exchange
644 of like-kind property, both Parties agree to cooperate with any documentation necessary to complete the exchange. The
645 exchangor shall hold the cooperating party harmless from any and all claims, costs or liabilities that may be incurred as a
646 result of the exchange.

647 **DELIVERY OF DOCUMENTS AND WRITTEN NOTICES** Unless otherwise stated in this Offer, delivery of documents and
648 written notices to a Party shall be effective only when accomplished by one of the authorized methods specified at lines
649 650-665.

650 (1) Personal: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at
651 652 or 653.

652 Name of Seller's recipient for delivery, if any: Kelly Dvorak, Don O'Day, and Joe Kleiman

653 Name of Buyer's recipient for delivery, if any: _____

654 (2) **Fax**: fax transmission of the document or written notice to the following number:

655 Seller: (_____) Buyer: (_____)

656 (3) **Commercial**: depositing the document or written notice, fees prepaid or charged to an account, with a
657 commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's
658 address at line 661 or 662.

659 (4) **U.S. Mail**: depositing the document or written notice, postage prepaid, in the U.S. Mail, addressed either to the
660 Party, or to the Party's recipient for delivery, for delivery to the Party's address.

661 Address for Seller: Bank First c/o Kelly Dvorak 402 N. 8th St. Manitowoc, WI 54221

662 Address for Buyer: Village of Williams Bay, 250 Williams St. P.O. Box 580

663 (5) **Email**: electronically transmitting the document or written notice to the email address.

664 Email Address for Seller: kdvorak@bankfirst.com, don.oday@bankatfirstnational.com

665 Email Address for Buyer: admin@vi.williamsbay.wi.gov

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

668 **ADDENDA**: The attached _____ is/are made part of this Offer.

669 This Offer was drafted by [Licensee and Firm] Joe Kleiman, Mid-America Real Estate - WI, LLC

WIRE FRAUD WARNING! Wire Fraud is a real and serious risk. Never trust wiring instructions sent via email. Funds wired to a fraudulent account are often impossible to recover.

Criminals are hacking emails and sending fake wiring instructions by impersonating a real estate agent, Firm, lender, title company, attorney or other source connected to your transaction. These communications are convincing and professional in appearance but are created to steal your money. The fake wiring instructions may even be mistakenly forwarded to you by a legitimate source.

DO NOT initiate ANY wire transfer until you confirm wiring instructions IN PERSON or by YOU calling a verified number of the entity involved in the transfer of funds. Never use contact information provided by any suspicious communication.

Real estate agents and Firms ARE NOT responsible for the transmission, forwarding, or verification of any wiring or money transfer instructions.

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682 Buyer Entity Name (if any): Village of Williams Bay

683 (x) _____
684 Buyer's/Authorized Signature ▲ Print Name/Title Here ▶ Adam Jaramillo Date ▲ _____

685 (x) _____
686 Buyer's/Authorized Signature ▲ Print Name/Title Here ▶ _____ Date ▲ _____
687

688 **SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS**
689 **OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE**
690 **PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A**
691 **COPY OF THIS OFFER.**

692 Seller Entity Name (if any): First National Bank & Trust Company and/or assigns

693 (x) _____
694 Seller's/Authorized Signature ▲ Print Name/Title Here ▶ Don O'Day, CEO of First National Bank & Trust Company Date ▲ _____

695 (x) _____
696 Seller's/Authorized Signature ▲ Print Name/Title Here ▶ _____ Date ▲ _____

697 This Offer was presented to Seller by [Licensee and Firm] Joe Kleiman, Mid-America Real Estate - WI, LLC

698 _____ on 11/18/2025 at _____ a.m./p.m.

699 This Offer is rejected _____ This Offer is countered [See attached counter] _____
700 Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲

**VILLAGE OF WILLIAMS BAY
RESOLUTION NO. R-72-25**

**A RESOLUTION AUTHORIZING AN OFFER TO PURCHASE AGREEMENT FOR 121 N. ELKHORN ROAD
(First National Bank and Trust Property)**

WHEREAS, the Village of Williams Bay existing Village Hall located at 250 Williams Street currently houses the municipal Police Department, Administration, Building and Zoning offices; and

WHEREAS, the Village of Williams Bay Police Department is in need of additional space to support their operations; and

WHEREAS, the First National Bank and Trust will be closing their operations and selling their property and building located at 121 N. Elkhorn Road, Williams Bay, WI; and

WHEREAS, on November 3, 2025, the Village of Williams Bay Protective Services Committee determined that it is in the best interests of the Village to recommend approval of the purchase of 121 N. Elkhorn Road for the relocation of administrative operations currently housed at 250 Williams Street in order to provide much needed space for the Police Department to expand into; and

WHEREAS, on November 11, 2025, the Village of Williams Bay Finance and Personnel Committee determined that it is in the best interests of the Village to recommend approval of the Offer to Purchase Agreement for 121 N. Elkhorn Road with the initial purchase funded by General Fund unobligated reserves to be reimbursed by 2026 borrowed funds; and

WHEREAS, on November 17, 2025, the Village of Williams Village Board, as recommended by the Committees, determined that it is in the best interests of the Village and its residents to authorize the Offer to Purchase Agreement in the amount of \$398,000.

NOW, THEREFORE, the Village Board of the Village of Williams Bay, County of Walworth, State of Wisconsin, do hereby ordain as follows:

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

Section II: Approval. The President and Board of Trustees hereby authorizes the recommended Offer to Purchase Agreement for 121 Elkhorn Road, Williams Bay, WI, therefore.

Approved by the Village Board of the Village of Williams Bay this 17th day of November 2025.

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, Village President

Attest: _____
Tina Kolls, Village Clerk

EXHIBIT A

**Offer to Purchase 121 N. Elkhorn Road
(First National Bank and Trust Property)**

DRAFT

**VILLAGE OF WILLIAMS BAY
RESOLUTION NO. R-73-25**

A RESOLUTION AUTHORIZING CREATING WATER & SEWER SUPERVISOR POSITION

WHEREAS, the Director of Public Works position has included being responsible for public works activities along with all aspects of managing the Village’s public water and sewer operations; and

WHEREAS, over the years the level of regulations and requirements for the operations of the public water and sewer systems has increased substantially; and

WHEREAS, the Director of Public Works recognized that the operations of the public water and sewer systems has evolved into requiring a full-time Water and Sewer Supervisor to effectively manage the system under the guidance and supervision of the Director of Public Works; and

WHEREAS, on November 3, 2025, the Water & Sewer Committee recommended approval of creating the position of Water & Sewer Supervisor Position as described in the Water & Sewer Supervisor Job Description “Attachment A” funded entirely by the Water & Sewer Fund and authorizing recruiting to fill the position; and

WHEREAS, on November 10, 2025, the Finance & Personnel Committee recommended approval of creating the position of Water & Sewer Supervisor Position as described in the Water & Sewer Supervisor Job Description “Attachment A” funded entirely by the Water & Sewer Fund and authorizing recruiting to fill the position; and

WHEREAS, on November 17, 2025, the Village Board, as recommended by the Water & Sewer Committee and Finance & Personnel Committee, approve creating the position funded entirely by the Water & Sewer Fund and recruiting to fill the Water & Sewer Supervisor position.

NOW, THEREFORE, the Village Board of the Village of Williams Bay, County of Walworth, State of Wisconsin, do hereby ordain as follows:

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

Section II: Approval. The President and Board of Trustees hereby establishing the position and authorizes the recruitment to fill the position, therefore.

Approved by the Village Board of the Village of Williams Bay this 17th day of November 2025.

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, President

Attest: _____
Tina Kolls, Clerk

EXHIBIT A

VILLAGE OF WILLIAMS BAY WATER & SEWER SUPERVISOR JOB DESCRIPTION

Water and Sewer Utilities Supervisor

Dept/Div: Williams Bay Utilities

FLSA Status: Non-exempt

General Definition of Work

The Water and Sewer Utilities Supervisor (Utilities Supervisor) oversees the operations, maintenance and construction of the Village of Williams Bay municipal waterworks systems (water treatment plant and distribution system) and sanitary and storm sewer collection systems. This is a working position and is responsible for daily operations, work scheduling, and water and sewer crew leadership. The position supervises up to 4 full-time staff members.

The Utilities Supervisor reports to the Director of Public Works.

Qualification Requirements

To perform this job successfully, an individual must be able to perform each essential function satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable an individual with disabilities to perform the essential functions.

Essential Functions

- Manages daily operations of the municipal waterworks systems (water treatment plant and distribution system) sanitary collector system and storm sewer collector system, assigns and performs work duties with various crew members.
- Inspects waterworks systems and equipment regularly to identify and address maintenance needs.
- Ensures compliance with all regulatory and safety codes related to municipal waterworks systems, sanitary and storm sewer collection systems.
- Oversee the regular testing of water quality and compliance with public water safety standards.
- Implement and monitor preventative maintenance programs from waterworks and sewer and equipment.
- Assist in preparation and management of annual budgets for water systems operations, maintenance and replacement.
- Respond to and resolve customer complaints.
- Train and mentor staff on water treatment operations and safety procedures.
- Develop and implement operational procedures and emergency response plans.
- Coordinate with other departments and agencies to ensure the smooth operation of the waterworks and sewer systems.
- Keeps inventory records, tracks materials used and maintenance records.
- Regularly updates the Village Director of Public Works on the progress and status of assigned projects and assists with operations and distribution planning.
- Prepare reports and presentations on the status of waterworks systems operations for management and stakeholders.
- Reviews of various alarms and reports.
- Updates and maintains water system and sewer mapping.
- Works with other department supervisors, agencies and employees as needed.
- Operates various construction equipment, dump trucks, sewer jetter, pick-up, and other equipment.
- Maintains a safe work environment.
- Other duties and responsibilities as assigned.

Knowledge, Skills and Abilities

- Thorough knowledge of waterworks systems (water treatment plant and distribution system) operations and sewer (sanitary and stormwater) collector systems.
- Strong ability to read utility maps and schematics.
- Effectively and consistently maintains strong working relationships with employees and the public.
- Ability to perform calculations related to the water utility.
- Must be familiar with layout of the water treatment plant and water distribution and sewer collection systems.
- Knowledge of the occupational hazards and safety precautions of the trade.
- Knowledge and experience with personal computers are required.

Water and Sewer Utilities Supervisor

Education, Experience and Special Requirements

- Preferred minimum of 5 years experience in managing waterworks systems (water treatment plant and distribution system) and facilities with supervisory experience.
- Minimum required high school diploma or GED with preference for water related certificate, associates degree, or higher education.
- Obtain relevant State of Wisconsin Department of Natural Resources (DNR) Water Operators certification within three (3) years of hire.
- Strong understanding of drinking water quality standards and regulatory requirements.
- Experience in the maintenance and repairs of waterworks systems and sewer systems.
- Proficient with waterworks operations software and technology.
- Ability to read and interpret technical manuals and blueprints.
- Problem-solving and decision-making skills.
- Excellent interpersonal and communication skills, written and verbal.
- Project management experience is a plus.
- Valid Wisconsin Commercial Driver's License - class A and class B-CDL.
- Project management experience.
- First Aid and CPR certified is a plus.

Physical Requirements

- Work is primarily performed in field, near moving parts and in the outside weather conditions. The employee will be exposed to wet and/or humid conditions, extreme heat, extreme cold and vibration.
- Requires ability to perform heavy manual labor for extended periods under unfavorable weather conditions.
- The employee may occasionally lift and/or move objects up to 100 pounds.
- The noise level in the work environment, on occasion, may exceed 85 decibels and requires hearing protection.
- Employee is required to be on rotating stand-by call and report to the Williams Bay Utilities facility within 30 minutes of notification when needed.

VILLAGE OF WILLIAMS BAY POSITION VACANCY

POSITION TITLE: Utilities Supervisor (Williams Bay Utilities)

DESCRIPTION OF DUTIES: The Water and Sewer Utilities Supervisor (Utilities Supervisor) oversees the operations, maintenance and construction of the Village of Williams Bay municipal waterworks systems (water treatment plant and distribution system) and sanitary and storm sewer collection systems. This is a working position and is responsible for daily operations, work scheduling, and water and sewer crew leadership. The position supervises up to 4 full-time staff members. The Utilities Supervisor reports to the Director of Public Works.

Applicants should have a strong understanding of safety procedures. Applicant should have ability to work in all types of weather conditions and perform strenuous physical labor including heavy lifting and climbing. This position will occasionally require working outside normal working hours for on-call and emergency situations.

MINIMUM REQUIREMENTS:

- Preferred minimum of 5 years' experience in managing waterworks systems (water treatment plant and distribution system) and facilities with supervisory experience.
- Minimum required high school diploma or GED with preference for water related certificate, associates degree, or higher education.
- Obtain relevant State of Wisconsin Department of Natural Resources (DNR) Water Operators certification within three (3) years of hire.
- Strong understanding of drinking water quality standards and regulatory requirements.
- Experience in the maintenance and repairs of waterworks systems and sewer systems.
- Proficient with waterworks operations software and technology.
- Valid Wisconsin Commercial Driver's License - class A and class B-CDL.

RESPONSE TIME REQUIREMENT:

Employee is required to be on rotating stand-by call and report to the Williams Bay Utilities facility within 30 minutes of notification when needed.

METHOD USED TO FILL POSITION: Candidate selection will be by open competitive process. A full position description is available on the Village's website at: <https://www.williamsbay.org/> or at Village Hall, located at 250 Williams Street, Williams Bay, WI 53191.

HOW TO APPLY: Application materials, including resume, cover letter, and three (3) references should be emailed to Director of Public Works Wayne Edwards at wedwards@vi.williamsbay.wi.gov or dropped off a Village Hall located at 250 Williams Street, Williams Bay, WI 53191.

COMPENSATION: Starting salary range will be \$35.00 to \$38.00 per hour, based on experience, plus excellent benefits, including participation in the State of Wisconsin Retirement System and Employee Trust Fund Medical/Dental/Vision Insurance.

CLOSING DATE: Position open until filled; review begins upon submittal.

THE VILLAGE OF WILLIAMS BAY IS AN EQUAL OPPORTUNITY EMPLOYER

10/18/2025 - 10/31/2025

Pay Date:

11/7/2025

Department	Gross Regular Wages	Gross OT Wages	Payroll Taxes & Deductions	Net Wages
Crossing Guard	\$697.95	\$0.00	\$55.16	\$642.79
General Administration	\$12,268.04	\$27.44	\$5,570.96	\$6,724.52
KNC	\$3,430.59	\$0.00	\$926.89	\$2,503.70
Lakefront/Beach	\$2,326.97	\$372.96	\$565.69	\$2,134.24
Library	\$8,424.80	\$0.00	\$3,121.56	\$5,303.24
Parks	\$1,569.88	\$0.00	\$183.66	\$1,386.22
Police	\$26,961.66	\$2,629.24	\$10,109.84	\$19,481.06
Protective Services (F&R)	\$7,731.40	\$0.00	\$1,017.25	\$6,714.15
Public Works/W&S	\$12,692.58	\$201.80	\$5,084.34	\$7,810.04
Recreation Department	\$4,224.50	\$0.00	\$1,238.83	\$2,985.67
Village Board				\$0.00
Total Net Wages				\$55,685.63

GL Account and Title	Description	Amount	GL Period
1025			
BAXTER WOODMAN			
100-51630-000 LEGAL/ENGINEER/PLANNING AR	R-CANYON DEVELOPEMENT P	520.00	1025
Total BAXTER WOODMAN:		520.00	
SIREN SERVICES LLC			
100-52320-150 FIRE DEPT REPAIRS/MAINT	3623 SERVICE PUMP TEST	2,041.81	1025
Total SIREN SERVICES LLC:		2,041.81	
USA BLUE BOOK			
200-57921-120 WATER EMERGENCY (DNR RELATED)	AMMONIA & MONOCHLORIMIN	1,074.18	1025
Total USA BLUE BOOK:		1,074.18	
Total 1025:		3,635.99	
1125			
10-33 VEHICLE SERVICES LLC			
100-52120-150 POLICE REPAIRS/MAINT	293 DOME LIGHT / PRO CLIPS	387.76	1125
Total 10-33 VEHICLE SERVICES LLC:		387.76	
ACE HARDWARE			
100-55210-275 REC DEPT PROGRAM EXPENSES	BOO IN THE BAY	27.00	1125
Total ACE HARDWARE:		27.00	
AMAZON CAPITAL SERVICES			
100-51720-150 LIONS FIELD HOUSE REPAIR/MAINT	BROOM HOLDER	11.99	1125
100-55410-150 PARKS REPAIRS/MAINT	DOG WASTE EBAGS	42.99	1125
100-55410-150 PARKS REPAIRS/MAINT	RESTROOM DOOR SIGN	11.38	1125
100-54310-125 STREETS UNIFORMS	UNIFORMS - WE	161.10	1125
100-51730-160 VH BLDG SUPPLIES	VILLAGE HALL CLEANING SUP	10.98	1125
100-51412-000 ELECTION EXPENSE	ELECTION SUPPLIES	85.00	1125
Total AMAZON CAPITAL SERVICES:		323.44	
BURLINGTON WASTEWATER UTILITY			
200-57623-170 WATER TESTING	3 DIST 2 WELL BAC T TEST	120.00	1125
Total BURLINGTON WASTEWATER UTILITY:		120.00	
CASELLE LLC			
100-51414-000 SOFTWARE LICENSE & IT SUPPORT	COMMUNITY CONNECT PRO R	110.40	1125
200-58801-000 IT SUPPORT/ANNUAL FEES	COMMUNITY CONNECT PRO R	64.80	1125
300-58801-000 IT SUPPORT/ANNUAL FEES	COMMUNITY CONNECT PRO R	64.80	1125
Total CASELLE LLC:		240.00	
CORE & MAIN			
200-57651-150 WATER MAINS REPAIRS/MAINT	HYMAX REPAIR COUPLINGS	2,391.60	1125
Total CORE & MAIN:		2,391.60	
DEPARTMENT OF WORKFORCE DEVELOPMENT			
100-51210-110 MUNICIPAL COURT WAGES	UNEMPLOEMENT WAGES - VAU	688.00	1125

GL Account and Title	Description	Amount	GL Period
Total DEPARTMENT OF WORKFORCE DEVELOPMENT:		688.00	
DIGGER'S HOTLINE INC.			
200-57930-140 WATER DIGGERS HOTLINE EXPENSE	OCTOBER DIGGERS ACTIVITY	186.35	1125
Total DIGGER'S HOTLINE INC.:		186.35	
ESRI			
100-51414-000 SOFTWARE LICENSE & IT SUPPORT	ANNUAL GIS LICENSE AGREEM	762.50	1125
200-58801-000 IT SUPPORT/ANNUAL FEES	ANNUAL GIS LICENSE AGREEM	381.25	1125
300-58801-000 IT SUPPORT/ANNUAL FEES	ANNUAL GIS LICENSE AGREEM	381.25	1125
Total ESRI:		1,525.00	
FRIGO, DINA MARIE			
100-55210-275 REC DEPT PROGRAM EXPENSES	RECREATION INSTRUCTOR	110.89	1125
Total FRIGO, DINA MARIE:		110.89	
GILA LLC			
100-51414-000 SOFTWARE LICENSE & IT SUPPORT	ANNUAL FEE FOR PROP TAX O	99.99	1125
Total GILA LLC:		99.99	
GRAINGER INC.			
200-57921-160 WATER OFFICE SUPPLIES	BATTERIES	76.31	1125
100-52320-150 FIRE DEPT REPAIRS/MAINT	BATTERIES - FD	57.20	1125
200-57631-160 WATER TREATMENT CHEMICALS	ELEC RELAY	9.39	1125
Total GRAINGER INC.:		142.90	
HEYER TRUE VALUE HARDWARE			
100-55210-160 REC DEPT SUPPLIES/MATERIALS	DOWEL / SEALANT REC	25.96	1125
100-52320-150 FIRE DEPT REPAIRS/MAINT	ELEC CONNECTOR - FD	13.99	1125
100-51730-150 VH BLDG REPAIRS/MAINT	LIGHT BLBS	27.98	1125
200-57951-000 WATER SHOP TOOLS	SMALL SHOVEL	15.98	1125
100-52320-150 FIRE DEPT REPAIRS/MAINT	HARDWARE FD	33.55	1125
Total HEYER TRUE VALUE HARDWARE:		117.46	
KUNES COUNTRY CHEVROLET GMC BUICK			
100-52120-150 POLICE REPAIRS/MAINT	293 REPAIRS SRO ESTIMATE	148.57	1125
Total KUNES COUNTRY CHEVROLET GMC BUICK:		148.57	
LEWIS, KATE			
100-55210-160 REC DEPT SUPPLIES/MATERIALS	CHARCUTERIE BOARD CLASS	360.01	1125
Total LEWIS, KATE:		360.01	
MARTELLE WATER TREATMENT			
200-57921-120 WATER EMERGENCY (DNR RELATED)	CHLORINE 610 GALLONS	2,978.00	1125
Total MARTELLE WATER TREATMENT:		2,978.00	
MUNICIPAL CODE ENFORCEMENT LLC			
100-53100-210 ZONING INSPECTION CONTRACT	ZONING ADMINISTRATION OCT	2,600.00	1125

GL Account and Title	Description	Amount	GL Period
100-53100-215 CODE ENFORCEMENT CONTRACT	CODE ENFORCEMENT OCTOB	3,985.06	1125
Total MUNICIPAL CODE ENFORCEMENT LLC:		6,585.06	
PATS SERVICES INC			
200-57631-160 WATER TREATMENT CHEMICALS	LIME SLUDGE	275.00	1125
200-57631-160 WATER TREATMENT CHEMICALS	LIME SLUDGE	275.00	1125
200-57631-160 WATER TREATMENT CHEMICALS	LIME SLUDGE	250.00	1125
200-57631-160 WATER TREATMENT CHEMICALS	LIME SLUDGE	225.00	1125
200-57631-160 WATER TREATMENT CHEMICALS	LIME SLUDGE	200.00	1125
Total PATS SERVICES INC:		1,225.00	
PREMIUM WATERS INC			
100-51730-160 VH BLDG SUPPLIES	DRINKING WATER VILLAGE HA	35.99	1125
100-55210-160 REC DEPT SUPPLIES/MATERIALS	DRINKING WATER REC DEPT	9.74	1125
Total PREMIUM WATERS INC:		45.73	
SECURIAN FINANCIAL GROUP INC			
100-52120-124 POLICE LIFE INSURANCE	DECEMBER POLICE LIFE INS	110.72	1125
100-54100-123 DPW ADMIN HEALTH INSURANCE	DECEMBER DPW LIFE INS	7.56	1125
100-54310-124 STREETS LIFE INSURANCE	DECEMBER STREETS LIFE INS	28.42	1125
100-55410-124 PARKS LIFE INSURANCE	DECEMBER PARKS LIFE INS	23.48	1125
200-57630-124 WATER TREATMENT - LIFE INS	DECEMBER WATER TREATMEN	4.92	1125
200-57640-124 WATER DISTRIBUTION - LIFE INS	DECEMBER WATER DIST LIFE I	4.92	1125
200-57902-124 WATER ACCOUNTING - LIFE INS	DECEMBERWATER ACCOUTIN	19.08	1125
230-58100-124 KNC LIFE INSURANCE	DECEMBER KNC LIFE INS	5.49	1125
200-57920-124 WATER ADMIN - LIFE INS	DECEMBER WATER ADMIN LIF	15.51	1125
300-58964-124 SEWER ACCOUNTING - LIFE INS	DECEMBER SEWER ACCOUNTI	19.07	1125
300-58965-124 SEWER ADMIN - LIFE INS	DECEMBER SEWER ADMIN LIF	15.51	1125
100-51410-124 GEN ADMIN LIFE INSURANCE	DECEMBER GEN ADMIN LIFE IN	88.70	1125
100-55210-124 REC DEPT LIFE INSURANCE	DECEMBER REC DEPT LIFE IN	6.05	1125
400-58100-124 LIFE INSURANCE	DECEMBER LIBRARBY LIFE INS	50.76	1125
100-21257 LIFE INSURANCE PAYABLE	EMPLOYEE CONTRIBUTION	454.52	1125
Total SECURIAN FINANCIAL GROUP INC:		854.71	
SINGH, GURJANT			
001-15100 UTILITY CASH CLEARING	REFUND FOR OVERPAYMENT	275.48	1125
Total SINGH, GURJANT:		275.48	
SIREN SERVICES LLC			
100-52320-150 FIRE DEPT REPAIRS/MAINT	ENGINE 3621 SERVICE PUMP T	3,065.28	1125
100-52320-150 FIRE DEPT REPAIRS/MAINT	F350 MAINTENANCE	187.25	1125
Total SIREN SERVICES LLC:		3,252.53	
SMITH ROOFING & EXTERIORS			
100-54310-150 STREETS EQUIP REPAIRS/MAINT	TORNADO REPAIRS TO SAND B	4,900.00	1125
Total SMITH ROOFING & EXTERIORS:		4,900.00	
VISU-SEWER			
300-58976-000 SEWER REPLACEMENT FUND	SEWER INSPECTION	1,975.00	1125

GL Account and Title	Description	Amount	GL Period
Total VISU-SEWER:		1,975.00	
WALWORTH COUNTY CLERK			
100-43018 DOG LICENSE	2025 DOG LICENSE RECONCIL	979.00	1125
Total WALWORTH COUNTY CLERK:		979.00	
WHITING, FRANK			
100-55210-275 REC DEPT PROGRAM EXPENSES	10/2/25 7 STUDENTS	56.00	1125
100-55210-275 REC DEPT PROGRAM EXPENSES	10/9/25 4 STUDENTS	32.00	1125
100-55210-275 REC DEPT PROGRAM EXPENSES	10/16/25 8 STUDENTS	64.00	1125
100-55210-275 REC DEPT PROGRAM EXPENSES	10/23/25 7 STUDENTS	56.00	1125
100-55210-275 REC DEPT PROGRAM EXPENSES	10/30/25 11 STUDENTS	88.00	1125
Total WHITING, FRANK:		296.00	
WILLIAMS BAY AUTOMOTIVE			
100-52120-150 POLICE REPAIRS/MAINT	292 OIL CHANGE	100.12	1125
Total WILLIAMS BAY AUTOMOTIVE:		100.12	
WISCONN VALLEY MEDIA GROUP			
100-51410-210 GEN ADMIN PUBLICATIONS	NOTICE OF PUBLIC HEARING 2	241.76	1125
Total WISCONN VALLEY MEDIA GROUP:		241.76	
WISCONSIN PROFESSIONAL POLICE			
100-21262 UNION DUES PAYABLE	NOVEMBER 2025 UNION DUES	274.20	1125
Total WISCONSIN PROFESSIONAL POLICE:		274.20	
WISCONSIN STATE LABORATORY OF HYGIENE			
200-57623-170 WATER TESTING	FLUORIDE TEST	62.00	1125
Total WISCONSIN STATE LABORATORY OF HYGIENE:		62.00	
Total 1125:		30,913.56	
Grand Totals:		34,549.55	

Village Board Approval Date: _____

GL Account and Title	Description	Amount	GL Period
1125			
ACCESS ELEVATOR INC			
400-58100-150 LIBRARY BLDG REPAIRS & MAINT	ANNUAL CAT 1 INSPECTION	525.00	1125
Total ACCESS ELEVATOR INC:		525.00	
BAKER & TAYLOR			
400-58201-000 CHILDREN PRINT	CHILDREN'S BOOKS	48.66	1125
Total BAKER & TAYLOR:		48.66	
CITY OF LAKE GENEVA			
410-58255-000 LIB FRIENDS EXPENDITURE	OCT BADGER TALK	126.48	1125
Total CITY OF LAKE GENEVA:		126.48	
HECKMAN, NANCY			
400-58232-000 LIBRARY CRAFTS	CRAFT CLASS	18.94	1125
Total HECKMAN, NANCY:		18.94	
INGRAM LIBRARY SERVICES			
400-58200-000 ADULT PRINT	ADULT PRINT / BOOKS	44.39	1125
Total INGRAM LIBRARY SERVICES:		44.39	
MIDWEST TAPE			
400-58240-000 LIBRARY MEDIA	MEDIA	15.74	1125
Total MIDWEST TAPE:		15.74	
SANDERS, EMILY			
400-58230-000 PROGRAMS FOR CHILDREN & ADULTS	BOO IN THE BAY	59.07	1125
400-58220-000 LIBRARY MILEAGE EXPENSE	MILEAGE REIMBURSEMENT	107.10	1125
Total SANDERS, EMILY:		166.17	
SCHNUPP, JOY			
400-58220-000 LIBRARY MILEAGE EXPENSE	CONFERENCE MILEAGE	100.52	1125
Total SCHNUPP, JOY:		100.52	
UNIQUE SERVICES			
400-58310-000 IT/LICENSES/CONTRACTED SERVICE	IT/LICENSES/CONTRACTED SE	50.00	1125
Total UNIQUE SERVICES:		50.00	
WALWORTH COUNTY SECURITY ALARMS			
400-58310-000 IT/LICENSES/CONTRACTED SERVICE	ANNUAL ELEVATOR CALL BOX	324.00	1125
Total WALWORTH COUNTY SECURITY ALARMS:		324.00	
WISCONSIN LIBRARBY SERVICES			
410-58340-000 BOARD COMMITTED EXPENDITURES	2025-26 STRATEGIC PLAN COH	997.50	1125
Total WISCONSIN LIBRARBY SERVICES:		997.50	

GL Account and Title	Description	Amount	GL Period
Total 1125:		<u>2,417.40</u>	
Grand Totals:		<u><u>2,417.40</u></u>	

Village Board Approval Date: _____

Monthly EFT Payments

Month: October 2025			
Vendor	Amount		Purpose
Alliant	3,316.41	10/20/2025	Monthly Village Owned Electric
Alliant	11,314.50	10/8/2025	Village Electric Aug 15 - Sept 12
Alliant	11,057.59	10/30/2025	Village Electric Sept 12 - Oct 14
Associated Bank	416.66	10/15/2025	Monthly HSA Contributions
AT&T Mobility	119.91	10/17/2025	Monthly charges for Street Dept Tablets, HarborMaster Cell phone, & Court Cell Phone
AT&T Mobility	1,673.28	10/17/2025	Monthly Charges for Police, Fire, Rescue & Administrator Cell Phones
Delta Delta/Vision	899.06	10/1/2025	October Dental & Vision Insurance Premium
Employee Trust Funds	37,236.68	10/14/2025	November Health Insurance Premium
Employee Trust Funds	24,540.38	10/31/2025	September 2025 Retirement
Exxon	1,694.87	10/6/2025	Fuel
First National Bank & Trust	3,096.00	10/8/2025	Monthly Credit Card Charges
First National Bank & Trust	6,406.15	10/10/2025	Monthly HSA Contributions
First National Bank & Trust	18.00	10/27/2025	Wire Fee
GFL	19,981.08	10/3/2025	Monthly Garbage/Recycling
IRS	18,968.73	10/10/2025	Payroll Withholding Taxes
IRS	17,212.69	10/24/2025	Payroll Withholding Taxes
Spectrum	159.99	10/8/2025	Monthly Village Hall Internet
Spectrum	115.04	10/21/2025	Monthly Fire Dept TV
Town Bank	323,520.81	10/17/2025	Wire to Pay Off Debt
Village Water & Sewer	210.12	10/20/2025	3rd Q Water & Sewer Fieldhouse
Village Water & Sewer	458.55	10/20/2025	3rd Q Water & Sewer 250 Williams St
Village Water & Sewer	169.27	10/20/2025	3rd Q Water & Sewer 5 E Geneva
Village Water & Sewer	193.78	10/20/2025	3rd Q Water & Sewer Street Dept
Village Water & Sewer	332.67	10/20/2025	3rd Q Water & Sewer Edgewater Park
Village Water & Sewer	455.22	10/20/2025	3rd Q Water & Sewer Beach House
Village Water & Sewer	152.93	10/20/2025	3rd Q Water & Sewer Concessions
Village Water & Sewer	357.18	10/20/2025	3rd Q Water & Sewer Beach Bathroom
Village Water & Sewer	201.95	10/20/2025	3rd Q Water & Sewer 65 W Geneva
Village Water & Sewer	152.93	10/20/2025	3rd Q Water & Sewer Theatre Rd
WE Energies	311.75	10/14/2025	Monthly Gas Charges
WI DOR	1,287.90	10/14/2025	September Sales Tax
WI DOR	3,226.17	10/10/2025	Payroll Withholding Taxes
WI DOR	3,110.87	10/24/2025	Payroll Withholding Taxes
WI Treasurer	16,086.51	10/27/2025	Clean Water & Safe Water Loan Payment
	508,455.63		

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-41100 TAX LEVY-GENERAL	.00	1,766,415.04	1,793,544.00	27,128.96	98.5
100-41101 DELINQUENT PP TAX	.00	.00	50.00	50.00	.0
100-41104 UTILITY TAX EQUIVALENT	.00	.00	77,000.00	77,000.00	.0
100-41105 ROOM TAX	.00	53,376.25	75,000.00	21,623.75	71.2
100-41106 CABLE FRANCHISE FEES	.00	35,720.42	51,000.00	15,279.58	70.0
100-41110 MERCY PILOT	.00	59,310.91	56,000.00	(3,310.91)	105.9
100-41111 WLC PILOT	.00	.00	37,500.00	37,500.00	.0
100-41200 COUNTY AND MUNICIPAL AID	.00	.00	30,600.00	30,600.00	.0
100-41201 SUPPLEMENTAL CTY & MUNICPL AID	.00	.00	82,000.00	82,000.00	.0
TOTAL TAXES	.00	1,914,822.62	2,202,694.00	287,871.38	86.9
<u>INTERGOVERNMENTAL</u>					
100-42001 EXEMPT COMPUTER AID	.00	469.74	500.00	30.26	94.0
100-42002 STATE SHARED REVENUE	.00	21,842.17	64,000.00	42,157.83	34.1
100-42006 TRANSPORTATION AID	.00	165,564.06	210,000.00	44,435.94	78.8
100-42007 POLICE TRAINING FROM STATE	.00	.00	1,400.00	1,400.00	.0
100-42008 OTHER STATE AIDS	.00	18,483.02	24,000.00	5,516.98	77.0
100-42009 POLICE GRANT FROM CTY	.00	3,099.16	3,000.00	(99.16)	103.3
100-42010 POLICE SRO REVENUE	.00	115,885.83	67,000.00	(48,885.83)	173.0
100-42012 MISC GRANTS	.00	37,312.44	.00	(37,312.44)	.0
100-42013 POLICE FEDERAL/DOJ GRANTS	.00	1,315.00	.00	(1,315.00)	.0
TOTAL INTERGOVERNMENTAL	.00	363,971.42	369,900.00	5,928.58	98.4
<u>LICENSES & PERMITS</u>					
100-43001 LIQUOR/BEER LICENSE	.00	6,545.00	6,300.00	(245.00)	103.9
100-43002 OPERATOR LICENSE	120.00	2,940.00	2,200.00	(740.00)	133.6
100-43006 BUILDING PERMITS	42,385.06	172,976.25	80,000.00	(92,976.25)	216.2
100-43007 ELECTRICAL PERMITS	4,281.90	17,508.70	17,000.00	(508.70)	103.0
100-43008 PLUMBING PERMITS	5,721.85	22,809.20	20,000.00	(2,809.20)	114.1
100-43009 ROOM TAX PERMIT	75.00	1,000.00	600.00	(400.00)	166.7
100-43013 RENTAL PROP ADMIN	.00	10.00	.00	(10.00)	.0
100-43014 CIGARETTE LICENSE	.00	300.00	300.00	.00	100.0
100-43015 ZONING AND PLANNING FEES	2,717.00	17,912.00	20,000.00	2,088.00	89.6
100-43016 TREE PERMIT	470.00	3,815.00	6,000.00	2,185.00	63.6
100-43018 DOG LICENSE	15.00	1,385.00	1,000.00	(385.00)	138.5
100-43021 TOURIST ROOMING HOUSE PERMIT	.00	5,850.00	8,100.00	2,250.00	72.2
100-43022 SHORT TERM RENTAL PERMIT	2,850.00	23,750.00	19,000.00	(4,750.00)	125.0
100-43025 TRANSIENT MERCHANT PERMIT	.00	400.00	150.00	(250.00)	266.7
100-43090 INVOICED SERVICE PAYMENTS	(6,367.00)	44,751.00	124,000.00	79,249.00	36.1
TOTAL LICENSES & PERMITS	52,268.81	321,952.15	304,650.00	(17,302.15)	105.7

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PUBLIC CHARGES FOR SERVICE</u>					
100-44040	44.00	219.75	250.00	30.25	87.9
100-44043	.00	10.00	.00	(10.00)	.0
100-44049	480.00	3,700.00	4,000.00	300.00	92.5
100-44060	400.00	1,200.00	1,000.00	(200.00)	120.0
100-44090	.00	4,350.00	6,000.00	1,650.00	72.5
100-44092	.00	809.62	3,700.00	2,890.38	21.9
100-44094	180.00	8,398.38	12,000.00	3,601.62	70.0
100-44098	750.00	7,134.19	15,000.00	7,865.81	47.6
100-44101	.00	.00	500.00	500.00	.0
100-44107	800.00	5,460.00	9,300.00	3,840.00	58.7
100-44301	.00	6,709.00	6,300.00	(409.00)	106.5
100-44620	15.00	8,996.00	16,000.00	7,004.00	56.2
100-44621	1,709.66	108,304.42	85,000.00	(23,304.42)	127.4
100-44622	28,018.13	228,123.18	210,000.00	(18,123.18)	108.6
100-44623	.00	25,116.80	25,300.00	183.20	99.3
100-44625	.00	14,023.00	15,000.00	977.00	93.5
100-44630	2,370.00	8,070.00	15,000.00	6,930.00	53.8
TOTAL PUBLIC CHARGES FOR SERVICE	34,766.79	430,624.34	424,350.00	(6,274.34)	101.5
<u>FINES & FORFEITURES</u>					
100-45001	(52.41)	6,545.60	26,000.00	19,454.40	25.2
100-45002	160.00	3,421.00	8,000.00	4,579.00	42.8
TOTAL FINES & FORFEITURES	107.59	9,966.60	34,000.00	24,033.40	29.3
<u>SOURCE 46</u>					
100-46000	.00	750.00	750.00	.00	100.0
TOTAL SOURCE 46	.00	750.00	750.00	.00	100.0
<u>COMMERCIAL</u>					
100-48003	.00	1,800.00	.00	(1,800.00)	.0
100-48004	27,304.13	164,747.33	48,680.00	(116,067.33)	338.4
100-48007	.00	8,942.50	.00	(8,942.50)	.0
100-48008	1,755.00	114,588.75	.00	(114,588.75)	.0
100-48009	.00	440.00	.00	(440.00)	.0
100-48011	.00	988.88	.00	(988.88)	.0
100-48013	530.00	293,335.24	286,000.00	(7,335.24)	102.6
100-48015	.00	23,149.98	32,000.00	8,850.02	72.3
100-48016	241.41	936.94	1,000.00	63.06	93.7
100-48020	.00	.00	2,400.00	2,400.00	.0
TOTAL COMMERCIAL	29,830.54	608,929.62	370,080.00	(238,849.62)	164.5

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
100-49002 INSURANCE PAYMENTS/REBATE	.00	4,370.00	2,500.00	(1,870.00)	174.8
100-49003 SALE OF VGE ASSET	.00	.00	1,000.00	1,000.00	.0
100-49009 GENERAL MISC UNCLASS	.00	1,287.87	500.00	(787.87)	257.6
TOTAL MISCELLANEOUS	.00	5,657.87	4,000.00	(1,657.87)	141.5
TOTAL FUND REVENUE	116,973.73	3,656,674.62	3,710,424.00	53,749.38	98.6

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
100-51110-110	5,512.50	16,537.50	22,100.00	5,562.50	74.8
100-51110-121	421.72	1,265.16	1,700.00	434.84	74.4
100-51110-130	.00	605.57	1,000.00	394.43	60.6
100-51210-110	1,015.46	14,013.34	9,300.00	(4,713.34)	150.7
100-51210-121	.00	981.13	770.00	(211.13)	127.4
100-51210-130	.00	3,000.00	.00	(3,000.00)	.0
100-51210-150	.00	4,613.37	1,500.00	(3,113.37)	307.6
100-51210-160	.00	135.28	.00	(135.28)	.0
100-51400-000	.00	2,150.28	.00	(2,150.28)	.0
100-51405-000	.00	16,409.18	109,000.00	92,590.82	15.1
100-51410-110	13,096.26	124,054.28	170,346.00	46,291.72	72.8
100-51410-112	29.73	171.50	.00	(171.50)	.0
100-51410-121	944.74	8,955.16	13,091.00	4,135.84	68.4
100-51410-122	912.28	8,636.06	11,938.00	3,301.94	72.3
100-51410-123	2,985.89	26,879.01	34,976.00	8,096.99	76.9
100-51410-124	88.70	658.41	750.00	91.59	87.8
100-51410-127	604.15	4,833.26	7,250.00	2,416.74	66.7
100-51410-130	80.00	3,974.97	4,000.00	25.03	99.4
100-51410-160	770.13	5,861.32	10,000.00	4,138.68	58.6
100-51410-161	1,381.82	10,881.57	6,500.00	(4,381.57)	167.4
100-51410-162	181.47	3,422.63	3,600.00	177.37	95.1
100-51410-190	99.00	3,837.81	7,000.00	3,162.19	54.8
100-51410-200	469.87	4,183.13	4,000.00	(183.13)	104.6
100-51410-210	92.03	2,202.38	3,500.00	1,297.62	62.9
100-51410-300	.00	3,728.00	6,200.00	2,472.00	60.1
100-51412-000	468.94	3,420.91	3,000.00	(420.91)	114.0
100-51412-110	.00	5,488.80	7,000.00	1,511.20	78.4
100-51412-121	.00	4.78	30.00	25.22	15.9
100-51414-000	1,519.00	29,215.69	30,000.00	784.31	97.4
100-51414-100	.00	.00	3,100.00	3,100.00	.0
100-51415-000	.00	.00	3,000.00	3,000.00	.0
100-51510-000	.00	66,219.00	66,000.00	(219.00)	100.3
100-51520-000	2,500.00	22,500.00	30,000.00	7,500.00	75.0
100-51560-000	1,736.00	1,736.00	34,326.00	32,590.00	5.1
100-51570-000	14,805.00	75,463.30	28,150.00	(47,313.30)	268.1
100-51575-000	.00	150.00	.00	(150.00)	.0
100-51610-000	.00	22,623.00	35,000.00	12,377.00	64.6
100-51630-000	11,170.00	174,259.50	.00	(174,259.50)	.0
100-51650-000	.00	713.02	.00	(713.02)	.0
100-51670-000	.00	1,062.63	.00	(1,062.63)	.0
100-51720-150	206.90	864.96	2,000.00	1,135.04	43.3
100-51720-160	17.75	701.91	700.00	(1.91)	100.3
100-51720-170	14.02	1,623.52	1,800.00	176.48	90.2
100-51720-171	.00	1,565.24	1,800.00	234.76	87.0
100-51720-173	.00	531.27	1,000.00	468.73	53.1
100-51720-175	(871.48)	3,485.92	5,800.00	2,314.08	60.1
100-51730-150	72.21	864.66	5,000.00	4,135.34	17.3
100-51730-160	493.83	1,826.84	2,000.00	173.16	91.3
100-51730-170	9.24	1,998.77	2,500.00	501.23	80.0
100-51730-171	.00	5,632.13	8,000.00	2,367.87	70.4
100-51730-173	.00	1,308.59	2,000.00	691.41	65.4
100-51730-175	(1,350.00)	4,777.07	8,000.00	3,222.93	59.7

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-51965-000 WMS BAY BUSINESS ASSOC	10,050.44	37,646.55	52,500.00	14,853.45	71.7
100-51970-000 SHORT TERM RENTAL ADMIN	.00	.00	6,600.00	6,600.00	.0
100-51990-000 EMPLOYEE RECOGNITION	.00	(375.00)	.00	375.00	.0
TOTAL GENERAL GOVERNMENT	69,527.60	737,299.36	767,827.00	30,527.64	96.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
100-52120-110	61,842.43	545,642.04	726,500.00	180,857.96	75.1
100-52120-111	.00	.00	500.00	500.00	.0
100-52120-112	7,763.69	41,354.67	60,000.00	18,645.33	68.9
100-52120-121	5,207.30	43,809.84	61,000.00	17,190.16	71.8
100-52120-122	9,376.50	82,500.43	116,000.00	33,499.57	71.1
100-52120-123	15,169.06	138,524.70	164,000.00	25,475.30	84.5
100-52120-124	110.72	957.64	1,000.00	42.36	95.8
100-52120-125	80.00	10,090.86	10,000.00	(90.86)	100.9
100-52120-127	3,124.95	24,999.60	35,000.00	10,000.40	71.4
100-52120-130	189.28	33,707.77	58,766.00	25,058.23	57.4
100-52120-150	.00	8,927.91	11,665.00	2,737.09	76.5
100-52120-160	653.12	4,612.67	5,300.00	687.33	87.0
100-52120-161	.00	34.64	650.00	615.36	5.3
100-52120-180	36.00	12,953.06	21,000.00	8,046.94	61.7
100-52120-190	505.00	9,437.49	23,451.00	14,013.51	40.2
100-52120-200	385.39	3,470.59	6,500.00	3,029.41	53.4
100-52120-210	4.60	1,478.76	3,000.00	1,521.24	49.3
100-52120-220	6.00	24.00	.00	(24.00)	.0
100-52130-110	31,568.00	31,568.00	33,000.00	1,432.00	95.7
100-52130-120	11,250.00	33,750.00	45,000.00	11,250.00	75.0
100-52130-130	.00	75,915.00	75,000.00	(915.00)	101.2
100-52130-150	.00	400.31	1,200.00	799.69	33.4
100-52320-106	1,994.51	16,969.83	25,700.00	8,730.17	66.0
100-52320-107	115.20	1,989.80	3,700.00	1,710.20	53.8
100-52320-108	1,541.05	6,554.11	10,260.00	3,705.89	63.9
100-52320-109	2,103.08	9,330.70	16,000.00	6,669.30	58.3
100-52320-120	.00	204.64	1,250.00	1,045.36	16.4
100-52320-121	428.98	2,575.68	4,350.00	1,774.32	59.2
100-52320-122	93.49	670.73	850.00	179.27	78.9
100-52320-130	112.70	1,898.81	1,200.00	(698.81)	158.2
100-52320-150	(11,790.03)	7,896.78	16,000.00	8,103.22	49.4
100-52320-160	.00	7,026.47	6,500.00	(526.47)	108.1
100-52320-170	.00	.00	5,300.00	5,300.00	.0
100-52320-171	.00	1,845.55	2,000.00	154.45	92.3
100-52320-173	.00	491.12	800.00	308.88	61.4
100-52320-180	.00	271.75	1,000.00	728.25	27.2
100-52320-190	.00	279.75	1,000.00	720.25	28.0
100-52320-200	348.28	3,098.42	3,500.00	401.58	88.5
100-52340-106	80.00	637.67	960.00	322.33	66.4
100-52340-107	.00	28.74	640.00	611.26	4.5
100-52340-108	239.55	662.76	.00	(662.76)	.0
100-52340-121	19.56	55.42	130.00	74.58	42.6
100-52340-145	.00	165.00	4,260.00	4,095.00	3.9
100-52340-150	.00	.00	300.00	300.00	.0
100-52340-190	.00	.00	800.00	800.00	.0
100-52360-106	479.73	3,823.85	5,400.00	1,576.15	70.8
100-52360-107	86.22	448.30	700.00	251.70	64.0
100-52360-108	102.16	1,144.12	1,000.00	(144.12)	114.4
100-52360-109	905.40	7,788.55	4,000.00	(3,788.55)	194.7
100-52360-110	.00	1.00	.00	(1.00)	.0
100-52360-121	69.05	501.11	900.00	398.89	55.7
100-52360-122	3.33	7.62	100.00	92.38	7.6

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52360-130 RESCUE DEPT IT EXPENSE	.00	195.48	300.00	104.52	65.2
100-52360-150 RESCUE DEPT REPAIRS/MAINT	.00	312.50	.00	(312.50)	.0
100-52360-160 RESCUE DEPT SUPPLIES	.00	1,521.65	200.00	(1,321.65)	760.8
100-52360-180 RESCUE DEPT FUEL	.00	45.42	300.00	254.58	15.1
100-52360-190 RESCUE DEPT TRAINING	.00	.00	500.00	500.00	.0
100-52360-200 RESCUE DEPT TELEPHONE	96.99	873.23	600.00	(273.23)	145.5
TOTAL PUBLIC SAFETY	144,301.29	1,183,476.54	1,579,032.00	395,555.46	75.0

PUBLIC SAFETY

100-53100-160 BLDG INSP SUPPLIES	.00	487.60	500.00	12.40	97.5
100-53100-210 ZONING INSPECTION CONTRACT	1,976.00	13,669.80	25,000.00	11,330.20	54.7
100-53100-211 BLDG INSPECTION CONTRACT	7,845.16	69,925.72	93,600.00	23,674.28	74.7
100-53100-215 CODE ENFORCEMENT CONTRACT	4,837.66	36,309.82	33,000.00	(3,309.82)	110.0
100-53100-220 STR ENFORCEMENT CONTRACT	.00	.00	7,000.00	7,000.00	.0
TOTAL PUBLIC SAFETY	14,658.82	120,392.94	159,100.00	38,707.06	75.7

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
100-54100-110	4,744.80	40,219.23	47,500.00	7,280.77	84.7
100-54100-121	327.59	2,741.61	3,600.00	858.39	76.2
100-54100-122	247.80	2,353.38	3,300.00	946.62	71.3
100-54100-123	1,047.31	9,413.63	12,600.00	3,186.37	74.7
100-54100-124	.00	7.56	100.00	92.44	7.6
100-54100-127	208.33	1,666.64	2,500.00	833.36	66.7
100-54100-130	.00	277.50	.00	(277.50)	.0
100-54100-300	.00	756.00	6,000.00	5,244.00	12.6
100-54310-110	6,965.19	70,069.86	89,500.00	19,430.14	78.3
100-54310-112	1,054.44	2,317.20	1,700.00	(617.20)	136.3
100-54310-113	343.84	1,134.82	3,700.00	2,565.18	30.7
100-54310-121	617.36	5,404.33	7,000.00	1,595.67	77.2
100-54310-122	583.72	4,870.63	6,400.00	1,529.37	76.1
100-54310-123	1,596.12	14,365.08	19,400.00	5,034.92	74.1
100-54310-124	28.42	201.02	250.00	48.98	80.4
100-54310-125	215.36	786.36	2,500.00	1,713.64	31.5
100-54310-127	284.11	2,313.08	4,200.00	1,886.92	55.1
100-54310-150	635.66	16,843.47	25,000.00	8,156.53	67.4
100-54310-160	.00	4,268.62	6,500.00	2,231.38	65.7
100-54310-170	27.02	3,154.36	4,000.00	845.64	78.9
100-54310-171	.00	3,775.81	6,000.00	2,224.19	62.9
100-54310-173	.00	570.72	900.00	329.28	63.4
100-54310-175	1,152.77	25,589.95	25,000.00	(589.95)	102.4
100-54310-180	.00	3,462.77	9,500.00	6,037.23	36.5
100-54310-190	389.00	416.83	1,500.00	1,083.17	27.8
100-54310-200	45.14	406.26	500.00	93.74	81.3
100-54310-280	.00	7,802.45	17,500.00	9,697.55	44.6
100-54310-281	.00	146.50	2,000.00	1,853.50	7.3
100-54310-282	83.97	2,244.83	1,000.00	(1,244.83)	224.5
100-54420-000	3,316.41	29,569.32	37,000.00	7,430.68	79.9
100-54710-000	13,065.48	117,535.70	167,600.00	50,064.30	70.1
TOTAL PUBLIC WORKS	36,979.84	374,685.52	514,250.00	139,564.48	72.9

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEISURE ACTIVITIES</u>					
100-55210-110	7,719.44	75,823.09	122,000.00	46,176.91	62.2
100-55210-121	566.32	5,570.35	9,300.00	3,729.65	59.9
100-55210-122	407.48	3,868.81	5,300.00	1,431.19	73.0
100-55210-123	840.04	7,560.36	10,000.00	2,439.64	75.6
100-55210-124	6.05	54.45	80.00	25.55	68.1
100-55210-127	208.33	1,666.64	2,500.00	833.36	66.7
100-55210-130	109.14	2,411.54	2,200.00	(211.54)	109.6
100-55210-143	.00	3,034.84	6,000.00	2,965.16	50.6
100-55210-160	65.31	1,631.34	2,500.00	868.66	65.3
100-55210-161	260.68	1,323.54	4,000.00	2,676.46	33.1
100-55210-190	.00	296.00	1,750.00	1,454.00	16.9
100-55210-220	194.77	2,358.03	1,500.00	(858.03)	157.2
100-55210-270	.00	11,988.03	20,000.00	8,011.97	59.9
100-55210-275	891.32	12,732.08	16,000.00	3,267.92	79.6
100-55210-278	.00	2,100.00	2,000.00	(100.00)	105.0
100-55210-279	.00	999.99	.00	(999.99)	.0
100-55210-280	.00	2,170.71	2,000.00	(170.71)	108.5
100-55210-281	.00	.00	1,000.00	1,000.00	.0
100-55410-110	4,968.09	36,704.35	64,000.00	27,295.65	57.4
100-55410-112	458.29	1,028.06	550.00	(478.06)	186.9
100-55410-113	.00	429.38	.00	(429.38)	.0
100-55410-115	.00	1,987.50	10,000.00	8,012.50	19.9
100-55410-121	408.60	2,868.02	4,900.00	2,031.98	58.5
100-55410-122	215.50	1,845.04	2,500.00	654.96	73.8
100-55410-123	1,039.75	9,357.75	12,500.00	3,142.25	74.9
100-55410-124	23.48	160.12	170.00	9.88	94.2
100-55410-125	.00	114.60	2,000.00	1,885.40	5.7
100-55410-127	271.43	2,131.24	2,500.00	368.76	85.3
100-55410-148	.00	.00	2,000.00	2,000.00	.0
100-55410-150	40.94	8,612.04	19,000.00	10,387.96	45.3
100-55410-160	.00	2,241.90	1,500.00	(741.90)	149.5
100-55410-170	9.24	1,698.90	4,500.00	2,801.10	37.8
100-55410-171	.00	7,379.17	8,000.00	620.83	92.2
100-55410-173	.00	2,195.30	3,740.00	1,544.70	58.7
100-55410-180	19.87	2,646.84	7,500.00	4,853.16	35.3
100-55411-110	10,174.17	81,219.79	86,000.00	4,780.21	94.4
100-55411-112	506.16	3,138.90	.00	(3,138.90)	.0
100-55411-121	817.08	6,453.48	6,800.00	346.52	94.9
100-55411-125	.00	.00	500.00	500.00	.0
100-55411-130	.00	67.25	600.00	532.75	11.2
100-55411-150	67.38	11,537.33	8,000.00	(3,537.33)	144.2
100-55411-153	.00	90,747.10	70,000.00	(20,747.10)	129.6
100-55411-154	.00	57,317.53	125,000.00	67,682.47	45.9
100-55411-160	599.50	13,075.47	11,000.00	(2,075.47)	118.9
100-55411-200	102.00	918.66	1,000.00	81.34	91.9
100-55412-000	.00	4,400.00	4,400.00	.00	100.0
100-55415-000	544.03	574.23	800.00	225.77	71.8
TOTAL LEISURE ACTIVITIES	31,534.39	486,439.75	667,590.00	181,150.25	72.9

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION & DEVELOPMENT</u>					
100-56120-000 HOLIDAY DECORATION SUPPLIES	.00	998.50	1,500.00	501.50	66.6
100-56130-000 TREE ENHANCEMENT	.00	1,566.38	8,500.00	6,933.62	18.4
100-56420-190 HORVATH PROPERTY EXPENSE	.00	505.92	1,000.00	494.08	50.6
TOTAL CONSERVATION & DEVELOPMENT	.00	3,070.80	11,000.00	7,929.20	27.9
<u>COST CATEGORY 57</u>					
100-57921-142 BANK SERVICE CHARGES AND FEES	.00	260.65	.00	(260.65)	.0
100-57921-150 LATE FEES, PENALTIES, INTEREST	.00	50.50	.00	(50.50)	.0
TOTAL COST CATEGORY 57	.00	311.15	.00	(311.15)	.0
TOTAL FUND EXPENDITURES	297,001.94	2,905,676.06	3,698,799.00	793,122.94	78.6
NET REVENUE OVER EXPENDITURES	(180,028.21)	750,998.56	11,625.00	(739,373.56)	6460.2

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

POLICE DEPT DONATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL</u>					
110-42004 POLICE DONATIONS	2,800.00	3,020.00	.00	(3,020.00)	.0
TOTAL INTERGOVERNMENTAL	2,800.00	3,020.00	.00	(3,020.00)	.0
TOTAL FUND REVENUE	2,800.00	3,020.00	.00	(3,020.00)	.0
NET REVENUE OVER EXPENDITURES	2,800.00	3,020.00	.00	(3,020.00)	.0

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

EMS IGA FUNDS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
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
<u>INTERGOVERNMENTAL</u>					
120-42004 EMS IGA FUNDS	.00	.00	928,077.00	928,077.00	.0
TOTAL INTERGOVERNMENTAL	.00	.00	928,077.00	928,077.00	.0
<u>MISCELLANEOUS</u>					
120-49200 OPERATING TRANSFER IN	.00	.00	121,923.00	121,923.00	.0
TOTAL MISCELLANEOUS	.00	.00	121,923.00	121,923.00	.0
TOTAL FUND REVENUE	.00	928,077.00	1,050,000.00	121,923.00	88.4

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

EMS IGA FUNDS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS IGA EXPENDITURES</u>					
120-52320-165 EMS IGA EXPENDITURES	.00	455,334.24	1,050,000.00	594,665.76	43.4
TOTAL EMS IGA EXPENDITURES	.00	455,334.24	1,050,000.00	594,665.76	43.4
TOTAL FUND EXPENDITURES	.00	455,334.24	1,050,000.00	594,665.76	43.4
NET REVENUE OVER EXPENDITURES	.00	472,742.76	.00	(472,742.76)	.0

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

AD HOC TREE REPLACEMENT PROG

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL</u>					
125-42004 TREE ENHANCEMENT REVENUE	.00	4,355.55	.00	(4,355.55)	.0
TOTAL INTERGOVERNMENTAL	.00	4,355.55	.00	(4,355.55)	.0
TOTAL FUND REVENUE	.00	4,355.55	.00	(4,355.55)	.0

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

AD HOC TREE REPLACEMENT PROG

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ARPA EXPENDITURES</u>					
125-52320-165 TREE ENHANCEMENT EXPENDITURES	.00	4,086.36	.00	(4,086.36)	.0
TOTAL ARPA EXPENDITURES	.00	4,086.36	.00	(4,086.36)	.0
TOTAL FUND EXPENDITURES	.00	4,086.36	.00	(4,086.36)	.0
NET REVENUE OVER EXPENDITURES	.00	269.19	.00	(269.19)	.0

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

POLICE 2025 REFERENDUM

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
130-52120-125 POLICE REFERENDUM UNIFORM	280.00	280.00	.00	(280.00)	.0
130-52120-160 POLICE REFERENDUM SUPPLIES	.00	298.00	.00	(298.00)	.0
TOTAL COST CATEGORY 52	280.00	578.00	.00	(578.00)	.0
TOTAL FUND EXPENDITURES	280.00	578.00	.00	(578.00)	.0
NET REVENUE OVER EXPENDITURES	(280.00)	(578.00)	.00	578.00	.0

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC CHARGES FOR SERVICE</u>					
200-44460	148,761.31	380,067.29	508,000.00	127,932.71	74.8
200-44461	31,905.69	75,245.58	100,000.00	24,754.42	75.3
200-44463	66,519.74	200,051.69	265,000.00	64,948.31	75.5
200-44464	6,150.93	11,641.47	19,000.00	7,358.53	61.3
200-44465	904.20	2,715.33	3,700.00	984.67	73.4
200-44466	8,783.58	17,566.54	20,000.00	2,433.46	87.8
200-44470	894.27	2,482.13	4,000.00	1,517.87	62.1
200-44474	10,000.00	10,474.00	2,000.00	(8,474.00)	523.7
200-44475	.00	12,750.75	40,000.00	27,249.25	31.9
TOTAL PUBLIC CHARGES FOR SERVICE	273,919.72	712,994.78	961,700.00	248,705.22	74.1
<u>COMMERCIAL</u>					
200-48002	.00	662,372.50	.00	(662,372.50)	.0
200-48003	(1,341,025.10)	.00	.00	.00	.0
200-48004	21,658.82	158,057.72	185,500.00	27,442.28	85.2
200-48005	12,069.25	44,687.05	45,000.00	312.95	99.3
200-48010	.00	700.00	.00	(700.00)	.0
200-48011	.00	491.37	.00	(491.37)	.0
200-48420	620.15	5,803.86	3,000.00	(2,803.86)	193.5
TOTAL COMMERCIAL	(1,306,676.88)	872,112.50	233,500.00	(638,612.50)	373.5
TOTAL FUND REVENUE	(1,032,757.16)	1,585,107.28	1,195,200.00	(389,907.28)	132.6

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER UTILITY</u>					
200-57346-000	.00	7,410.80	25,000.00	17,589.20	29.6
200-57346-100	.00	17,551.56	30,000.00	12,448.44	58.5
200-57408-000	.00	.00	100,800.00	100,800.00	.0
200-57427-000	.00	2,576.13	.00	(2,576.13)	.0
200-57599-000	.00	32,726.50	33,000.00	273.50	99.2
200-57600-150	.00	395.00	.00	(395.00)	.0
200-57601-150	.00	.00	800.00	800.00	.0
200-57602-150	.00	90,550.27	800.00	(89,750.27)	11318.
200-57610-140	9,287.50	2,038,064.00	.00	(2,038,064.00)	.0
200-57622-170	18.48	3,444.32	7,000.00	3,555.68	49.2
200-57622-171	.00	58,172.86	65,000.00	6,827.14	89.5
200-57623-160	.00	.00	200.00	200.00	.0
200-57623-170	1,080.88	3,336.53	3,000.00	(336.53)	111.2
200-57630-110	4,322.78	41,174.11	55,000.00	13,825.89	74.9
200-57630-112	596.13	1,289.11	1,500.00	210.89	85.9
200-57630-113	343.84	705.42	1,500.00	794.58	47.0
200-57630-121	386.67	3,154.67	4,400.00	1,245.33	71.7
200-57630-122	368.22	3,025.53	4,000.00	974.47	75.6
200-57630-123	556.36	5,007.24	6,800.00	1,792.76	73.6
200-57630-124	4.92	40.73	100.00	59.27	40.7
200-57630-127	138.88	1,111.04	1,700.00	588.96	65.4
200-57631-160	1,500.00	86,010.32	140,000.00	53,989.68	61.4
200-57632-160	.00	742.62	2,200.00	1,457.38	33.8
200-57635-150	712.86	2,872.27	5,000.00	2,127.73	57.5
200-57640-110	4,324.04	41,065.26	55,000.00	13,934.74	74.7
200-57640-112	596.28	1,289.42	1,500.00	210.58	86.0
200-57640-113	343.94	705.60	1,500.00	794.40	47.0
200-57640-121	386.71	3,155.38	4,225.00	1,069.62	74.7
200-57640-122	368.37	3,026.76	4,000.00	973.24	75.7
200-57640-123	556.34	5,007.06	6,800.00	1,792.94	73.6
200-57640-124	4.92	40.73	100.00	59.27	40.7
200-57640-127	138.90	1,111.20	1,800.00	688.80	61.7
200-57641-160	.00	3,052.50	6,000.00	2,947.50	50.9
200-57650-150	.00	.00	8,000.00	8,000.00	.0
200-57651-150	6,662.08	45,744.34	25,000.00	(20,744.34)	183.0
200-57652-150	2,915.25	8,841.66	10,000.00	1,158.34	88.4
200-57653-151	.00	.00	4,000.00	4,000.00	.0
200-57654-150	.00	.00	12,000.00	12,000.00	.0
200-57656-150	.00	12,736.15	22,000.00	9,263.85	57.9
200-57902-110	4,366.97	41,344.45	57,000.00	15,655.55	72.5
200-57902-112	44.59	257.25	.00	(257.25)	.0
200-57902-121	323.35	3,056.82	4,400.00	1,343.18	69.5
200-57902-122	306.61	2,891.35	4,100.00	1,208.65	70.5
200-57902-123	1,270.41	11,433.69	15,500.00	4,066.31	73.8
200-57902-124	19.08	132.92	150.00	17.08	88.6
200-57902-127	260.42	2,083.33	3,200.00	1,116.67	65.1
200-57903-125	156.00	1,108.26	5,500.00	4,391.74	20.2
200-57920-110	3,149.64	29,905.36	41,000.00	11,094.64	72.9
200-57920-121	214.30	2,036.88	3,200.00	1,163.12	63.7
200-57920-122	217.92	2,069.62	2,900.00	830.38	71.4
200-57920-123	831.81	7,486.29	10,100.00	2,613.71	74.1
200-57920-124	15.51	123.69	.00	(123.69)	.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
200-57920-127 WATER ADMIN HSA FUNDING	166.67	1,333.34	2,000.00	666.66	66.7
200-57921-120 WATER EMERGENCY (DNR RELATED)	59,616.74	59,616.74	.00	(59,616.74)	.0
200-57921-130 WATER IT EXPENSE	.00	18.74	1,200.00	1,181.26	1.6
200-57921-142 BANK-CR CARD-PMT PROCESS'G FEE	.00	4,200.55	.00	(4,200.55)	.0
200-57921-160 WATER OFFICE SUPPLIES	(36,208.69)	(31,665.49)	10,000.00	41,665.49	(316.7)
200-57921-200 WATER TELEPHONE	57.05	1,891.73	850.00	(1,041.73)	222.6
200-57923-000 WATER ATTORNEY EXPENSE	.00	.00	1,200.00	1,200.00	.0
200-57924-000 WATER ENGINEERING EXPENSE	.00	3,290.00	10,000.00	6,710.00	32.9
200-57925-000 WATER AUDIT EXPENSE	4,935.00	25,958.07	12,000.00	(13,958.07)	216.3
200-57925-100 WATER RATE STUDY EXPENSE	787.50	22,978.77	.00	(22,978.77)	.0
200-57928-000 WATER REGULATORY EXPENSE	.00	.00	950.00	950.00	.0
200-57930-130 WATER DRUG TESTING EXPENSE	.00	310.50	1,000.00	689.50	31.1
200-57930-140 WATER DIGGERS HOTLINE EXPENSE	247.90	1,808.05	3,000.00	1,191.95	60.3
200-57930-190 WATER TRAINING EXPENSE	.00	1,551.80	3,500.00	1,948.20	44.3
200-57933-150 WATER TRANSP REPAIRS/MAINT	203.48	661.72	1,500.00	838.28	44.1
200-57933-180 WATER FUEL EXPENSE	.00	686.75	1,500.00	813.25	45.8
200-57934-000 WATER DEBT SERVICE PRINCIPAL	(158.33)	196,671.00	667,513.00	470,842.00	29.5
200-57934-150 WATER DEBT SERVICE - INTEREST	.00	216,163.00	299,363.00	83,200.00	72.2
200-57935-150 WATER PLANT REPAIRS/MAINT	420.00	10,368.07	15,000.00	4,631.93	69.1
200-57945-000 WATER DEBT SERVICE MISC EXP	158.33	641.66	.00	(641.66)	.0
200-57951-000 WATER SHOP TOOLS	.00	.00	500.00	500.00	.0
200-57995-000 SWLF PRINC	.00	5,627.88	.00	(5,627.88)	.0
200-57995-150 SWFL INTEREST	.00	1,487.93	.00	(1,487.93)	.0
200-57996-000 CLEAN WATER FUND LOAN EXP	.00	9.00	.00	(9.00)	.0
200-57997-000 SAFE DRINKING WATER LOAN EXP	.00	9.00	.00	(9.00)	.0
200-57999-150 CWLF INTEREST	.00	861.62	.00	(861.62)	.0
TOTAL WATER UTILITY	77,016.61	3,153,547.43	1,827,851.00	(1,325,696.43)	172.5
WATER UTILITY					
200-58801-000 IT SUPPORT/ANNUAL FEES	.00	13,583.24	.00	(13,583.24)	.0
TOTAL WATER UTILITY	.00	13,583.24	.00	(13,583.24)	.0
TOTAL FUND EXPENDITURES	77,016.61	3,167,130.67	1,827,851.00	(1,339,279.67)	173.3
NET REVENUE OVER EXPENDITURES	(1,109,773.77)	(1,582,023.39)	(632,651.00)	949,372.39	(250.1)

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FIRE DEPARTMENT 2% DUES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL</u>					
215-42004 2% FIRE DUES	.00	50,971.93	35,000.00	(15,971.93)	145.6
TOTAL INTERGOVERNMENTAL	.00	50,971.93	35,000.00	(15,971.93)	145.6
TOTAL FUND REVENUE	.00	50,971.93	35,000.00	(15,971.93)	145.6

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FIRE DEPARTMENT 2% DUES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>2% DUES EXPENDITURES</u>					
215-52320-106 FIRE INSPECTOR OFFICER WAGES	533.03	4,766.21	6,000.00	1,233.79	79.4
215-52320-121 FIRE INSPECTOR FICA	43.55	394.92	560.00	165.08	70.5
215-52320-165 FIRE DUES 2% EXPENDITURES	13,151.53	13,796.85	10,000.00	(3,796.85)	138.0
TOTAL 2% DUES EXPENDITURES	<u>13,728.11</u>	<u>18,957.98</u>	<u>16,560.00</u>	<u>(2,397.98)</u>	<u>114.5</u>
TOTAL FUND EXPENDITURES	<u>13,728.11</u>	<u>18,957.98</u>	<u>16,560.00</u>	<u>(2,397.98)</u>	<u>114.5</u>
NET REVENUE OVER EXPENDITURES	<u>(13,728.11)</u>	<u>32,013.95</u>	<u>18,440.00</u>	<u>(13,573.95)</u>	<u>173.6</u>

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

ACT 102 RESCUE GRANT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ACT 102 GRANT EXPENDITURES</u>					
220-52320-165 ACT 102 EXPENDITURES	.00	.00	8,000.00	8,000.00	.0
TOTAL ACT 102 GRANT EXPENDITURES	.00	.00	8,000.00	8,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	8,000.00	8,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	(8,000.00)	(8,000.00)	.0

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

RECYCLING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>						
225-41100	TAX LEVY-RECYCLING	.00	76,000.00	76,000.00	.00	100.0
	TOTAL TAXES	.00	76,000.00	76,000.00	.00	100.0
<u>INTERGOVERNMENTAL</u>						
225-42500	STATE RECYCLING GRANTS	.00	8,162.35	8,000.00	(162.35)	102.0
	TOTAL INTERGOVERNMENTAL	.00	8,162.35	8,000.00	(162.35)	102.0
<u>MISCELLANEOUS</u>						
225-49200	OPERATING TRANSFER IN	.00	.00	8,000.00	8,000.00	.0
	TOTAL MISCELLANEOUS	.00	.00	8,000.00	8,000.00	.0
	TOTAL FUND REVENUE	.00	84,162.35	92,000.00	7,837.65	91.5

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

RECYCLING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECYCLING</u>					
225-54635-130 RECYCLING OTHER EXPENSE	.00	30,121.87	2,000.00	(28,121.87)	1506.1
225-54635-131 RECYCLING FEES	7,005.60	62,758.36	84,000.00	21,241.64	74.7
225-54635-150 RECYCLING REPAIRS/MAINT	.00	.00	3,000.00	3,000.00	.0
225-54635-160 RECYCLING PROGRAM SUPPLIES	.00	500.00	500.00	.00	100.0
225-54635-165 RECYCLING TIPPING FEES	.00	.00	2,500.00	2,500.00	.0
TOTAL RECYCLING	7,005.60	93,380.23	92,000.00	(1,380.23)	101.5
TOTAL FUND EXPENDITURES	7,005.60	93,380.23	92,000.00	(1,380.23)	101.5
NET REVENUE OVER EXPENDITURES	(7,005.60)	(9,217.88)	.00	9,217.88	.0

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

KISHWAUKETOE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMERCIAL</u>					
230-48011 MISC KNC AR	28,665.50	28,665.50	.00	(28,665.50)	.0
230-48996 KISHAUKETOE REIMBURSE	.00	34,112.71	.00	(34,112.71)	.0
TOTAL COMMERCIAL	28,665.50	62,778.21	.00	(62,778.21)	.0
TOTAL FUND REVENUE	28,665.50	62,778.21	.00	(62,778.21)	.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

KISHWAUKETOE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>KNC OPERATIONS</u>					
230-58100-110 KNC REGULAR WAGES	7,174.29	72,412.37	.00	(72,412.37)	.0
230-58100-121 KNC FICA	546.79	5,520.15	.00	(5,520.15)	.0
230-58100-122 KNC RETIREMENT	306.14	2,898.47	.00	(2,898.47)	.0
230-58100-123 KNC HEALTH INSURANCE	816.00	7,344.00	.00	(7,344.00)	.0
230-58100-124 KNC LIFE INSURANCE	5.49	46.96	.00	(46.96)	.0
230-58100-127 KNC HSA FUNDING	208.33	1,666.64	.00	(1,666.64)	.0
230-58100-130 KNC OTHER EXPENSE	73.74	221.22	.00	(221.22)	.0
230-58100-180 KNC FUEL	.00	227.11	.00	(227.11)	.0
230-58100-200 KNC PHONE EXPENSE	.00	54.36	.00	(54.36)	.0
TOTAL KNC OPERATIONS	9,130.78	90,391.28	.00	(90,391.28)	.0
TOTAL FUND EXPENDITURES	9,130.78	90,391.28	.00	(90,391.28)	.0
NET REVENUE OVER EXPENDITURES	19,534.72	(27,613.07)	.00	27,613.07	.0

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FIRE & DIVE TEAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
260-47500 INTEREST INCOME	263.94	2,301.74	.00	(2,301.74)	.0
TOTAL SOURCE 47	263.94	2,301.74	.00	(2,301.74)	.0
 <u>COMMERCIAL</u>					
260-48504 DONATIONS - MISCELLANEOUS	825.00	31,127.92	.00	(31,127.92)	.0
TOTAL COMMERCIAL	825.00	31,127.92	.00	(31,127.92)	.0
 TOTAL FUND REVENUE	 1,088.94	 33,429.66	 .00	 (33,429.66)	 .0

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FIRE & DIVE TEAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
260-52508-000 MISCELLANEOUS	651.38	24,196.46	.00	(24,196.46)	.0
TOTAL COST CATEGORY 52	651.38	24,196.46	.00	(24,196.46)	.0
TOTAL FUND EXPENDITURES	651.38	24,196.46	.00	(24,196.46)	.0
NET REVENUE OVER EXPENDITURES	437.56	9,233.20	.00	(9,233.20)	.0

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

RESCUE SQUAD FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
270-47500 INTEREST INCOME	23.27	225.84	.00	(225.84)	.0
TOTAL SOURCE 47	23.27	225.84	.00	(225.84)	.0
<u>COMMERCIAL</u>					
270-48500 DONATIONS	500.00	525.00	.00	(525.00)	.0
TOTAL COMMERCIAL	500.00	525.00	.00	(525.00)	.0
TOTAL FUND REVENUE	523.27	750.84	.00	(750.84)	.0

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

RESCUE SQUAD FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
270-52500-000 RESCUE SQUAD EXPENSES	137.68	1,221.13	.00	(1,221.13)	.0
TOTAL COST CATEGORY 52	137.68	1,221.13	.00	(1,221.13)	.0
TOTAL FUND EXPENDITURES	137.68	1,221.13	.00	(1,221.13)	.0
NET REVENUE OVER EXPENDITURES	385.59	(470.29)	.00	470.29	.0

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC CHARGES FOR SERVICE</u>					
300-44460 SEWER RESIDENTIAL SALES	314,279.51	855,489.43	1,000,000.00	144,510.57	85.6
300-44461 SEWER COMMERCIAL SALES	55,848.49	143,949.52	168,000.00	24,050.48	85.7
300-44464 SEWER PUBLIC AUTHORITY SALES	4,138.56	11,729.28	14,000.00	2,270.72	83.8
300-44470 SEWER FORFEITED DISCOUNTS	1,295.22	3,553.53	5,200.00	1,646.47	68.3
300-44475 SEWER CONNECTION FEE	.00	4,750.00	80,750.00	76,000.00	5.9
TOTAL PUBLIC CHARGES FOR SERVICE	375,561.78	1,019,471.76	1,267,950.00	248,478.24	80.4
<u>COMMERCIAL</u>					
300-48002 CLEAN WATER PROGRAM REV	1,341,025.10	1,341,025.10	.00	(1,341,025.10)	.0
300-48004 INTEREST ON INVESTMENTS	11,263.04	75,904.09	38,500.00	(37,404.09)	197.2
300-48005 PROPERTY RENTAL INCOME	.00	13,395.00	13,395.00	.00	100.0
TOTAL COMMERCIAL	1,352,288.14	1,430,324.19	51,895.00	(1,378,429.19)	2756.2
TOTAL FUND REVENUE	1,727,849.92	2,449,795.95	1,319,845.00	(1,129,950.95)	185.6

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER UTILITY</u>					
300-58801-000	.00	8,981.74	4,000.00	(4,981.74)	224.5
300-58929-000	.00	.00	250.00	250.00	.0
300-58960-000	(158.33)	103,155.00	103,156.00	1.00	100.0
300-58961-000	.00	110,799.25	114,224.00	3,424.75	97.0
300-58964-110	4,366.96	41,344.14	57,000.00	15,655.86	72.5
300-58964-112	44.59	257.25	.00	(257.25)	.0
300-58964-121	323.30	3,056.32	4,400.00	1,343.68	69.5
300-58964-122	306.57	2,891.13	4,100.00	1,208.87	70.5
300-58964-123	1,270.40	11,433.60	16,000.00	4,566.40	71.5
300-58964-124	19.07	132.64	.00	(132.64)	.0
300-58964-127	260.41	2,083.28	3,200.00	1,116.72	65.1
300-58965-000	158.33	641.66	750.00	108.34	85.6
300-58965-110	3,149.64	29,905.36	41,000.00	11,094.64	72.9
300-58965-121	214.30	2,036.84	3,200.00	1,163.16	63.7
300-58965-122	217.92	2,069.61	2,900.00	830.39	71.4
300-58965-123	831.79	7,486.11	10,100.00	2,613.89	74.1
300-58965-124	15.51	123.65	200.00	76.35	61.8
300-58965-127	166.66	1,333.27	2,000.00	666.73	66.7
300-58965-140	9,287.50	1,318,579.30	.00	(1,318,579.30)	.0
300-58966-142	.00	4,205.47	.00	(4,205.47)	.0
300-58966-160	.00	.00	500.00	500.00	.0
300-58966-170	156.05	1,768.28	3,750.00	1,981.72	47.2
300-58966-171	.00	9,444.42	14,200.00	4,755.58	66.5
300-58967-000	.00	795.90	1,780.00	984.10	44.7
300-58967-150	.00	184.32	3,000.00	2,815.68	6.1
300-58968-150	.00	5,712.87	10,000.00	4,287.13	57.1
300-58969-130	.00	.00	650.00	650.00	.0
300-58969-160	.00	3,154.38	10,000.00	6,845.62	31.5
300-58969-200	57.04	1,879.63	1,000.00	(879.63)	188.0
300-58970-000	.00	.00	925.00	925.00	.0
300-58972-000	5,722.50	26,745.58	12,000.00	(14,745.58)	222.9
300-58973-000	.00	1,300.00	2,000.00	700.00	65.0
300-58974-000	.00	32,726.50	33,000.00	273.50	99.2
300-58975-190	.00	.00	250.00	250.00	.0
300-58976-000	.00	.00	8,000.00	8,000.00	.0
300-58980-300	.00	470,557.99	760,000.00	289,442.01	61.9
300-58980-310	4,230.00	8,460.00	71,910.00	63,450.00	11.8
300-58996-000	.00	.00	20,000.00	20,000.00	.0
TOTAL SEWER UTILITY	30,640.21	2,213,245.49	1,319,445.00	(893,800.49)	167.7
TOTAL FUND EXPENDITURES	30,640.21	2,213,245.49	1,319,445.00	(893,800.49)	167.7
NET REVENUE OVER EXPENDITURES	1,697,209.71	236,550.46	400.00	(236,150.46)	59137.

VILLAGE OF WILLIAMS BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
400-41100 TAX LEVY-LIBRARY FUND	.00	250,314.00	250,314.00	.00	100.0
TOTAL TAXES	.00	250,314.00	250,314.00	.00	100.0
<u>COMMERCIAL</u>					
400-48004 INTEREST ON BANK ACCOUNT	868.05	6,420.27	7,602.00	1,181.73	84.5
400-48905 COUNTY REIMBURSEMENT	.00	109,934.18	108,912.00	(1,022.18)	100.9
400-48950 OTHER DESIGNATED DONATIONS/GRA	2,562.80	2,745.48	.00	(2,745.48)	.0
400-48955 DONOR DESIGNATED FUNDS	1,000.00	5,047.50	.00	(5,047.50)	.0
400-48960 MISC REV FOR BOARD COMMITMENT	773.75	3,414.64	.00	(3,414.64)	.0
TOTAL COMMERCIAL	5,204.60	127,562.07	116,514.00	(11,048.07)	109.5
TOTAL FUND REVENUE	5,204.60	377,876.07	366,828.00	(11,048.07)	103.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY OPERATIONS</u>					
400-58100-110 LIBRARY WAGES	16,122.92	152,243.30	209,377.00	57,133.70	72.7
400-58100-121 LIBRARY FICA	1,073.14	10,213.87	16,733.00	6,519.13	61.0
400-58100-122 LIBRARY RETIREMENT	855.82	8,044.34	11,515.00	3,470.66	69.9
400-58100-123 LIBRARY HEALTH INSURANCE	3,937.98	35,534.59	41,178.00	5,643.41	86.3
400-58100-124 LIFE INSURANCE	50.76	351.21	.00	(351.21)	.0
400-58100-127 LIBRARY HSA FUNDING	781.24	6,249.92	10,000.00	3,750.08	62.5
400-58100-130 LIBRARY EQUIPMENT	.00	1,479.73	1,200.00	(279.73)	123.3
400-58100-135 LIBRARY ADMINISTRATION COSTS	.00	746.20	9,400.00	8,653.80	7.9
400-58100-150 LIBRARY BLDG REPAIRS & MAINT	65.97	1,761.62	2,000.00	238.38	88.1
400-58100-155 LIBRARY BLDG SUPPLIES	144.85	773.38	1,000.00	226.62	77.3
400-58100-160 LIBRARY SUPPLIES	581.66	3,139.44	3,500.00	360.56	89.7
400-58100-161 LIBRARY POSTAGE	.00	79.13	125.00	45.87	63.3
400-58100-170 LIBRARY BLDG GAS	14.55	2,604.30	2,700.00	95.70	96.5
400-58100-171 LIBRARY BLDG ELECTRIC	.00	5,391.02	6,800.00	1,408.98	79.3
400-58100-173 LIBRARY BLDG WATER & SEWER	.00	531.27	900.00	368.73	59.0
400-58100-175 JANITORIAL SERVICES	(1,350.00)	5,400.00	6,800.00	1,400.00	79.4
400-58100-200 LIBRARY TELEPHONE	142.86	3,749.51	3,500.00	(249.51)	107.1
400-58200-000 ADULT PRINT	764.49	5,874.05	10,000.00	4,125.95	58.7
400-58200-100 ADULT DIGITAL	.00	895.52	2,000.00	1,104.48	44.8
400-58201-000 CHILDREN PRINT	448.72	2,384.80	3,500.00	1,115.20	68.1
400-58201-100 CHILDREN DIGITAL	.00	.00	2,000.00	2,000.00	.0
400-58210-000 LIBRARY TRAINING & CONFERENCES	470.00	1,865.68	2,000.00	134.32	93.3
400-58210-100 TRAINING - GRANT RELATED	.00	1,069.37	.00	(1,069.37)	.0
400-58220-000 LIBRARY MILEAGE EXPENSE	.00	165.36	400.00	234.64	41.3
400-58230-000 PROGRAMS FOR CHILDREN & ADULTS	640.58	2,400.76	3,000.00	599.24	80.0
400-58232-000 LIBRARY CRAFTS	44.91	533.35	500.00	(33.35)	106.7
400-58240-000 LIBRARY MEDIA	.00	1,398.30	3,500.00	2,101.70	40.0
400-58280-000 LIBRARY PERIODICALS	.00	2,099.13	2,100.00	.87	100.0
400-58310-000 IT/LICENSES/CONTRACTED SERVICE	78.61	11,593.33	12,600.00	1,006.67	92.0
TOTAL LIBRARY OPERATIONS	24,869.06	268,572.48	368,328.00	99,755.52	72.9
TOTAL FUND EXPENDITURES	24,869.06	268,572.48	368,328.00	99,755.52	72.9
NET REVENUE OVER EXPENDITURES	(19,664.46)	109,303.59	(1,500.00)	(110,803.59)	7286.9

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

LIBRARY DONATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMERCIAL</u>					
410-48925 FRIENDS REVENUE	.00	2,839.85	4,000.00	1,160.15	71.0
410-48940 LIBRARY CHAPIN REVENUE	4,300.00	4,300.00	4,000.00	(300.00)	107.5
410-48955 DONOR DESIGNATED FUNDS	.00	.00	5,000.00	5,000.00	.0
410-48960 MISC REV FOR BOARD COMMITMENT	.00	160.00	4,000.00	3,840.00	4.0
TOTAL COMMERCIAL	4,300.00	7,299.85	17,000.00	9,700.15	42.9
TOTAL FUND REVENUE	4,300.00	7,299.85	17,000.00	9,700.15	42.9

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

LIBRARY DONATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY OPERATIONS</u>					
410-58200-101 BOOKS, BOARD COMMITTED	.00	.00	200.00	200.00	.0
410-58200-102 BOOKS, DONOR DESIGNATED	.00	423.52	100.00	(323.52)	423.5
410-58240-101 MEDIA, DONOR DESIGNATED	.00	.00	200.00	200.00	.0
410-58250-000 LIBRARY CHAPIN EXPENDITURES	.00	3,033.97	4,000.00	966.03	75.9
410-58255-000 LIB FRIENDS EXPENDITURE	963.29	4,095.93	4,000.00	(95.93)	102.4
410-58320-000 CAPITAL, BOARD DESIGNATED	.00	24.97	.00	(24.97)	.0
410-58330-000 DONOR DESIGNATED EXPENDITURES	713.30	2,497.57	2,500.00	2.43	99.9
410-58340-000 BOARD COMMITTED EXPENDITURES	256.52	2,413.61	2,500.00	86.39	96.5
TOTAL LIBRARY OPERATIONS	1,933.11	12,489.57	13,500.00	1,010.43	92.5
TOTAL FUND EXPENDITURES	1,933.11	12,489.57	13,500.00	1,010.43	92.5
NET REVENUE OVER EXPENDITURES	2,366.89	(5,189.72)	3,500.00	8,689.72	(148.3)

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FIREWORKS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL</u>					
415-42004 FIREWORKS DONATION	.00	27,614.55	25,000.00	(2,614.55)	110.5
TOTAL INTERGOVERNMENTAL	.00	27,614.55	25,000.00	(2,614.55)	110.5
<u>MISCELLANEOUS</u>					
415-49200 OPERATING TRANSFER IN	.00	.00	4,580.00	4,580.00	.0
TOTAL MISCELLANEOUS	.00	.00	4,580.00	4,580.00	.0
TOTAL FUND REVENUE	.00	27,614.55	29,580.00	1,965.45	93.4

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FIREWORKS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIREWORKS EXPENDITURE</u>					
415-52320-165 FIREWORKS EXPENDITURE	.00	25,697.39	25,000.00	(697.39)	102.8
TOTAL FIREWORKS EXPENDITURE	.00	25,697.39	25,000.00	(697.39)	102.8
TOTAL FUND EXPENDITURES	.00	25,697.39	25,000.00	(697.39)	102.8
NET REVENUE OVER EXPENDITURES	.00	1,917.16	4,580.00	2,662.84	41.9

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COST CATEGORY 50</u>					
500-50000-140 CAPITAL IMPROVEMENTS	.00	1,522.50	.00	(1,522.50)	.0
TOTAL COST CATEGORY 50	.00	1,522.50	.00	(1,522.50)	.0
<u>COST CATEGORY 51</u>					
500-51410-140 GEN ADMIN IT CAPITAL OUTLAY	.00	6,338.00	.00	(6,338.00)	.0
TOTAL COST CATEGORY 51	.00	6,338.00	.00	(6,338.00)	.0
<u>COST CATEGORY 52</u>					
500-52120-140 POLICE DEPT CAPITAL OUTLAY	.00	72,596.74	.00	(72,596.74)	.0
TOTAL COST CATEGORY 52	.00	72,596.74	.00	(72,596.74)	.0
<u>COST CATEGORY 54</u>					
500-54310-131 CAPITAL PROJECT - TR TENNIS CT	.00	53,987.36	.00	(53,987.36)	.0
500-54310-140 STREETS/HIGHWAYS	.00	1,090,999.07	.00	(1,090,999.07)	.0
TOTAL COST CATEGORY 54	.00	1,144,986.43	.00	(1,144,986.43)	.0
<u>COST CATEGORY 55</u>					
500-55210-140 REC DEPARTMENT CAPITAL OUTLAY	.00	23,000.00	.00	(23,000.00)	.0
500-55410-140 PARKS/CAPITAL OUTLAY	.00	218,990.51	.00	(218,990.51)	.0
TOTAL COST CATEGORY 55	.00	241,990.51	.00	(241,990.51)	.0
TOTAL FUND EXPENDITURES	.00	1,467,434.18	.00	(1,467,434.18)	.0
NET REVENUE OVER EXPENDITURES	.00	(1,467,434.18)	.00	1,467,434.18	.0

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 515

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
515-52320-165 TID EXPENSE	.00	12,500.00	.00	(12,500.00)	.0
TOTAL COST CATEGORY 52	.00	12,500.00	.00	(12,500.00)	.0
TOTAL FUND EXPENDITURES	.00	12,500.00	.00	(12,500.00)	.0
NET REVENUE OVER EXPENDITURES	.00	(12,500.00)	.00	12,500.00	.0

VILLAGE OF WILLIAMS BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL EQUIPMENT FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>COST CATEGORY 52</u>					
550-52120-140 POLICE CAPITAL OUTLAY	.00	6,961.00	.00	(6,961.00)	.0
TOTAL COST CATEGORY 52	.00	6,961.00	.00	(6,961.00)	.0
TOTAL FUND EXPENDITURES	.00	6,961.00	.00	(6,961.00)	.0
NET REVENUE OVER EXPENDITURES	.00	(6,961.00)	.00	6,961.00	.0

VILLAGE OF WILLIAMS BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
600-41100 TAX LEVY-DEBT SERVICE	.00	899,956.00	899,956.00	.00	100.0
TOTAL TAXES	.00	899,956.00	899,956.00	.00	100.0
TOTAL FUND REVENUE	.00	899,956.00	899,956.00	.00	100.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
600-59160-000 PRINCIPAL-DEBT SERVICE LTD	(641.68)	660,174.00	660,174.00	.00	100.0
600-59260-000 INTEREST-DEBT SERVICE LTD	.00	239,582.75	239,582.00	(.75)	100.0
600-59360-000 DEBT SERVICE MISC EXPENSE	641.68	641.68	200.00	(441.68)	320.8
TOTAL COST CATEGORY 59	.00	900,398.43	899,956.00	(442.43)	100.1
TOTAL FUND EXPENDITURES	.00	900,398.43	899,956.00	(442.43)	100.1
NET REVENUE OVER EXPENDITURES	.00	(442.43)	.00	442.43	.0



VILLAGE OF WILLIAMS BAY

Office of Zoning Administrator

Evaluation Report Plan Commission Meeting November 4, 2025

Prepared October 28, 2025

APPLICANT: Dancing Dudes, LLC (Owner)

TAX KEY: WOP 00088

STREET ADDRESS: 77 N. Walworth Ave, Williams Bay, WI 53191

The applicant previously requested a recommendation to the Village Board for approval for an architectural design alteration to remove the window shutters and to have black metal awnings on the upper level and black cloth awnings on the lower level at the May 13, 2025, Plan Commission Meeting. A motion to recommend a 90-day architectural review on the building to determine whether the shutters will or will not need to be included and installed, whether or not planter boxes need to be installed, as well as review a written opinion as to the feasibility of the shielding of the vent from the north side of the property. The Plan Commission and Village Board reviewed after the 90-day architectural review period passed and accepted the written opinion on shielding the vent on the north side of the property, however it was agreed upon to give an additional 30-day review period on the planter boxes and metal awnings to get them ordered and installed.

As of October 28, 2025 all planter boxes and metal awnings have been installed.

Plan Commission shall finalize their architectural review and make a determination on the remaining two items listed above.

Respectfully submitted,

Allison Schwark
Zoning Administrator



Black
Canvas
Awning #1
#2
#3

Green Grocer & Deli
Clear Waters Salon Med Spa
Chocolaterie Colibri

Second Floor Awnings
* Black Metal

A

























**VILLAGE OF WILLIAMS BAY
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that a public hearing will be held before the Village Board of the Village of Williams Bay on Monday, November 17, 2025 at 6:30 p.m. or as soon thereafter as matter can be heard at the Village Hall located at 250 Williams St, Williams Bay, WI 53191. The purpose of the public hearing is to solicit public comment on the Village's **2026** Annual Property Tax Levy and Budget. A copy of the proposed 2026 Annual Budget is available for public inspection in the office of the Village Clerk in the Village Hall during normal business hours; Monday, Tuesday, Wednesday and Friday 8:30am - 5:00pm, Thursday 8:30am -12:00pm. The Village has met the requirements of Wisconsin Statute 65.90(3)(a).

FURTHER NOTICE IS HEREBY GIVEN that at such time and place, any interested party may participate in person by attorney or agent. A summary of the proposed budget and tax levy is listed below. The Village may elect to change the proposed budget and tax levy prior to the public hearing. The schedule below summarizes the 2026 budget as proposed.

GENERAL FUND:	2026	2025	2025	% BUDGET
REVENUES	BUDGET	ESTIMATED	BUDGET	CHANGE
Tax Levy				
General Fund Levy:	1,807,432	1,793,544	1,793,544	0.77%
TOTAL TAX LEVY	1,807,432	1,793,544	1,793,544	0.77%
Delinquent PP taxes	-	-	50	-100.00%
Utility Tax Equivalent	77,000	77,000	77,000	0.00%
Room Tax	75,000	65,391	75,000	0.00%
Cable Franchise Fees	48,000	48,766	51,000	-5.88%
Mercy Pilot	60,794	59,310	56,000	8.56%
WLC Pilot	37,500	37,500	37,500	0.00%
County and Municipal Aid	-	-	30,600	-100.00%
Supplemental City and Municipality Aid	-	-	82,000	-100.00%
PD Referendum Payroll - 25 Payback to GO	-	-	24,850	100.00%
Intergovernmental	436,538	525,278	369,900	18.02%
Licenses & Permits	402,025	210,614	304,650	31.96%
Fines & Forfeitures	11,500	10,500	34,000	-66.18%
Public Charges for Services	496,555	364,659	424,350	17.02%
Commercial Income	574,727	728,587	370,830	54.98%
Miscellaneous Revenue	4,500	20,170	4,000	12.50%
Operating Transfers out	-	-	-	0.00%
Surplus	-	-	-	0.00%
OTHER REVENUES	2,224,139	2,147,775	1,941,730	14.54%
TOTAL REVENUES	4,031,571	3,941,319	3,735,274	7.93%
EXPENDITURES				
General Government, Includes Contingency	815,286	820,823	774,202	5.31%
Public Safety	2,021,846	1,697,935	1,746,732	15.75%
Public Works	532,392	489,951	514,250	3.53%
Culture, Recreation & Education	209,116	200,016	208,130	0.47%
Leisure Activities	522,615	349,425	470,460	11.09%
Sinking Funds Contribution	-	-	-	0.00%
Other financing uses	-	-	-	0.00%
TOTAL EXPENDITURES	4,101,255	3,558,150	3,713,774	10.43%
REVENUE IN EXCESS or (SHORTFALL) OF	(69,684)	383,169	21,500	0.00%
FUND BALANCE JANUARY 1	2,317,373	1,934,204	1,934,204	
FUND BALANCE DECEMBER 31	2,247,689	2,317,373	1,955,704	

Governmental funds:	Estimated	2026 Proposed		Estimated	Property Tax Contribution
	Fund Balance	Total	Total	Fund Balance	
	January 1, 2025	Revenues	Expenditures	Dec. 31, 2026	
General Fund	1,934,204	4,031,571	4,101,255	2,247,689	1,807,432
Police donations Fund	4,331	-	-	4,331	-
Fire department donations fund	79,354	-	-	79,354	-
Rescue Squad donation fund	32,903	-	-	32,903	-
DARE fund	2,711	-	-	2,711	-
ARPA Fund	-	-	-	-	-
Fire Dues (2%) Fund	17,395	45,000	44,092	18,303	-
Act 102 Fund	938	-	-	938	-
Recycling Fund	48,490	108,500	108,500	48,490	100,500
Library fund	247,215	407,318	407,718	246,815	240,000
Fireworks Fund	11,973	29,580	25,000	16,553	-
EMS fund	385,426	1,047,644	1,047,644	265,859	928,077
PD 2025 Referendum Fund	-	399,980	327,336	72,644	399,980
Capital Projects Fund	-	-	-	-	-
Capital Equipment Fund	-	-	-	-	-
Debt Service Fund General	577,858	853,312	853,312	577,858	853,312
Tid #1 Fund	-	-	12,500	(12,500)	-
Total Fund Balance	3,342,798	6,922,905	6,927,357	3,601,948	4,329,301

Proprietary funds:	Estimated	2026 Proposed		Estimated	Property Tax Contribution
	Fund Balance	Total	Total	Fund Balance	
	January 1, 2025	Revenues	Expenditures	Dec. 31, 2026	
Water	2,437,522	1,656,060	1,596,443	2,497,139	-
Wastewater (sewer)	1,941,843	1,551,019	1,551,019	1,941,843	-
Total Fund Balance	4,379,365	3,207,079	3,147,462	4,438,982	-

*** Proof of Publication ***

STATE OF INDIANA)
SS.
LAKE COUNTY)

Ashey Singleton, being duly sworn on oath, says that he/she is one of the printers of THE LAKE GENEVA REGIONAL NEWS, a weekly newspaper published and distributed in the City of Lake Geneva, County of Walworth, State of Wisconsin, and that a notice, of which the annexed printed slip is a true copy, has been published in the said LAKE GENEVA REGIONAL NEWS for

the term of 1 weeks, once each week successively, commencing

the 22 day of OCT, 2025 and ending
Oct 22, 2025

VILLAGE OF WILLIAMS BAY

PO BOX 580
WILLIAMS BAY WI 53191

ORDER NUMBER 160021

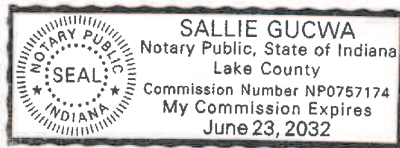
Ashey Singleton

Subscribed and sworn to before me this 27 day of

Oct, 2025

Sallie Gucwa
Notary Public

My Commission Expires _____



Section: Legal

Category: 0099 Legal Notices

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FILED ON: 10/24/2025

2026 Proposed Village Budget



Public Hearing Scheduled For November 17, 2025

NOVEMBER 17, 2025

6:30 PM

250 WILLIAMS STREET

WILLIAMS BAY, WI 53191



Presentation

- Proposed Budget – Summary
 - General Fund Revenues & General Fund Expenditures
 - Recycling Fund Revenues/Expenditures
 - Debt Service Fund Revenues/Expenditures
 - Library Fund Revenues/Expenditures
- EMS and Police Referendum Information
- Levy Limit Calculation
- Proposed Budget – Detail of Capital Projects - Borrowing
- Tax Summary
- Village of Williams Bay Levy History
- Village of Williams Bay Mill Rate
 - 2014 – 2025 (Payable 2026)
 - Local share of tax rate example



Proposed Budget Summary

General Fund - Summary



THE GENERAL FUND PRESENTS A BALANCED BUDGET WITH REVENUES AND EXPENDITURES TOTALING \$4,037,238 DEPENDENT UPON THE VILLAGE BOARD APPROVING THE UTILIZATION OF \$69,685 OF \$1,925,941 UNASSIGNED GENERAL FUND BALANCE RESERVES

THE 2025 AND 2026 BUDGET SHOWN FOR COMPARISON ON THE NEXT TWO SLIDES INCLUDES \$928,007 EMS TAX LEVY ALONG WITH THE \$399,980 POLICE TAX LEVY AND RELATED EXPENDITURES

General Fund - Revenues



	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
General Property Tax	1,776,259	1,763,209	1,793,544	1,807,432	0.77%
Other Taxes	256,133	297,272	409,150	298,294	-27.09%
Intergovernmental Revenues	367,908	412,949	369,900	436,538	18.02%
Licenses & Permits	244,772	473,388	304,650	402,025	31.96%
Fines & Forfeitures	42,291	37,629	34,000	11,500	-66.18%
Public Charges for Services	422,670	377,506	424,350	496,555	17.02%
Commercial	628,188	563,129	370,830	574,727	54.98%
Miscellaneous Revenues	12,743	51,161	4,000	74,184	1754.60%
TOTAL REVENUES	3,750,964	3,976,243	3,710,424	4,101,255	10.53%

2026 Licenses and Permits Includes Permits for The Preserve Development

2026 Fines and Forfeitures reflects elimination of Municipal Court Early 2025

2026 Commercial includes State of Wisconsin Maximum Boat Launch Fees

2026 Misc Revenues includes \$69,685 Transfer from Unrestricted General Fund Balance to Balance the Budget

General Fund - Expenditures



	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
General Government	826,815	878,009	736,526	765,286	3.9%
Public Safety	1,588,163	1,734,787	1,746,732	2,021,846	15.8%
Public Works	480,164	480,286	514,250	532,392	3.5%
Recreation	153,736	146,178	208,130	209,116	0.5%
Parks, Beach, Launch	452,712	479,069	470,460	522,615	11.1%
Contingency	24,219	4,476	34,326	50,000	45.7%
TOTAL EXPENDITURES	3,525,809	3,722,805	3,710,424	4,101,255	10.5%

GENERAL FUND SUMMARY	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
TOTAL REVENUES	3,750,964	3,976,243	3,710,424	4,101,255	10.53%
TOTAL EXPENDITURES	3,525,809	3,722,805	3,710,424	4,101,255	10.53%
TOTAL DIFFERENCE	225,155	253,438	0	0	NA

2026 Public Safety Includes \$50,000 for EMS Quarters

2026 Parks, Beach Launch Includes \$25,000 for Pier Replacement Fund Reserves

Recycling Fund Revenues & Expenditures



Revenues	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
General Property Taxes	84,464	97,725	76,000	100,500	32.2%
Recycling Fund Reserves	0	0	8,000	0	NA
Recycling Grant	8,157	8,500	8,000	8,000	0.0%
TOTAL REVENUES	92,621	106,225	92,000	108,500	17.9%

Expenditures	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
Recycling Fees	81,669	81,725	84,000	90,000	7.1%
Repairs/Maint	3,384	3,000	3,000	3,000	0.0%
Supplies	500	500	500	500	0.0%
Tipping Fees	14,781	5,000	2,500	0	-100.0%
Other	13,044	16,000	2,000	15,000	650.0%
TOTAL EXPENDITURES	113,378	106,225	92,000	108,500	17.9%

Debt Service Fund Revenues, Expenditures



	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
General Property Taxes	899,461	899,347	899,956	853,312	-5.2%
TOTAL REVENUES	899,461	899,347	899,956	853,312	-5.2%

	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
General Property Taxes	847,279	899,347	899,956	853,312	-5.2%
TOTAL EXPENDITURES	847,279	899,347	899,956	853,312	-5.2%

2026 Debt Service Level To Be Finalized. Village Board will be considering \$105,800 Reallocation of Debt Service Between Sewer and General Fund

Library Fund Revenues, Expenditures



Revenues	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
Taxes	222,112	242,877	250,314	240,000	-4.1%
Reimbursement	119,536	113,547	108,912	107,434	-1.4%
Interest	8,913	0	7,602	7,600	0.0%
Donations	21,418	11,857	16,350	52,284	219.8%
TOTAL REVENUES	371,979	368,281	383,178	407,318	6.3%
Expenditures	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
Operating	368,958	358,711	383,178	407,718	6.4%
EXPENDITURES	368,958	358,711	383,178	407,718	6.4%

EMS Referendum Information



IN NOVEMBER 2022, THE VOTERS OF WILLIAMS BAY APPROVED THE REFERENDUM TO EXCEED THE LEVY LIMIT BY \$928,077 ON AN ON-GOING BASIS TO FUND 24-HOUR EMERGENCY MEDICAL SERVICES. THIS LEVY IS INCLUDED IN A SEPARATE EMS FUND FOR THE 2023 LEVY.

Intergovernmental EMS Fund



Revenues	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
General Property Taxes	928,077	928,077	928,077	928,077	0.0%
Operating Transfer In	0	2,556	121,923	119,567	-1.9%
TOTAL REVENUES	928,077	930,633	1,050,000	1,047,644	-0.2%

Expenditures	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	Budget % Change
Operating	762,756	930,633	1,049,950	1,047,844	-0.2%
TOTAL EXPENDITURES	762,756	930,633	1,049,950	1,047,844	-0.2%

12/31/2024 EMS Fund Balance = \$385,426
 2025 Budget Current Year Estimates = \$89,633 Surplus

Police Referendum Information



IN APRIL 2025, THE VOTERS OF WILLIAMS BAY APPROVED THE REFERENDUM TO EXCEED THE LEVY LIMIT BY \$399,980 ON AN ON-GOING BASIS TO FUND TWO (2) ADDITIONAL POLICE OFFICERS. THIS LEVY IS INCLUDED IN A SEPARATE EMS FUND FOR THE 2025 LEVY (PAYABLE 2026).

Police Referendum 2025 Fund



Revenues	2025 Amended	2026 Proposed	Budget % Change
General Property Taxes	0	399,980	NA
Operating Transfer In	24,850	0	NA
TOTAL REVENUES	24,850	399,980	NA

Expenditures	2025 Amended	2026 Proposed	Budget % Change
Operating	24,850	327,336	NA
TOTAL EXPENDITURES	24,850	327,336	NA

2026 Expenditures includes repayment of \$24,850 to General Fund

LEVY LIMIT CALCULATION = 0.48% Decrease Excluding PD 2025 Referendum



Village of Williams Bay - Levy Limit increase calculations for 2025 levy payable 2026

Section A - 2025 PAYABLE 2026 ALLOWABLE LEVY LIMIT	2025	2024	2023
2024 PAYABLE 2025 ACTUAL LEVY PLUS 2025 PERSONAL PROPERTY AID (\$4,709.57)	\$3,952,601	\$3,947,891	\$3,913,064
EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY	\$0	\$0	\$0
EXCLUDE 2024 LEVY FOR NEW GENERAL OBLIGATION DEBT	\$899,755	\$899,956	\$899,461
2024 PAYABLE 2025 ADJUSTED ACTUAL LEVY	\$3,052,846	\$3,034,578	\$3,013,603
0% GROWTH PLUS TERMINATED TID 0.000%	\$3,052,846	\$3,034,578	\$3,013,603
NET NEW CONSTRUCTION 0.913% + TERMINATED TID 0.000%	\$3,080,718	\$3,052,846	\$3,034,578
GREATER OF LINE 5 OR LINE 6	\$3,080,718	\$3,052,846	\$3,034,578
2025 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2025 PERSONAL PROPERTY AID (\$4,709.57))	\$3,076,009	\$3,048,136	\$3,031,887
TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET)	\$1,253,292	\$899,956	\$899,348
2025 PAYABLE 2026 ALLOWABLE LEVY	\$4,329,301	\$3,948,092	\$3,931,235
ALLOWABLE INCREASE IN THE LEVY	\$381,208	\$16,857	\$20,861
PERCENTAGE INCREASE IN LEVY	9.66%	0.43%	0.53%
EFFECTIVE INCREASE IN THE LEVY (EXCLUDING POLICE REFERENDUM \$399,980)	-\$18,772		
PERCENTAGE INCREASE IN LEVY	-0.48%		

Proposed Budget Detail of Capital Projects - Borrowing



THE VILLAGE'S CAPITAL IMPROVEMENT PLAN IS
BUDGETING TOTAL OUTLAY EXPENDITURES OF \$TBD.

\$TBD IS TO BE FUNDED WITH BOND PROCEEDS.



Village of Williams Bay Levy History

Year	General Fund	Capital Equipment Fund	Library Fund	Recycling	EMS Fund	Police Dept 2025 Referendum Fund	Debt Service Fund	Total Levy
2026	\$1,807,432	\$0	\$240,000	\$100,500	\$928,077	\$399,980	\$853,312	\$4,329,301
2025	\$1,793,544	\$0	\$250,314	\$76,000	\$928,077	NA	\$899,956	\$3,947,891
2024	\$1,763,209	\$0	\$242,877	\$97,725	\$928,077	NA	\$899,347	\$3,913,064
2023	\$1,776,259	\$0	\$222,112	\$84,464	\$928,077	NA	\$899,461	\$3,910,373
2022	\$1,720,376	\$25,745	\$191,044	\$111,335	\$0	NA	\$705,386	\$2,753,886
2021	\$1,650,106	\$53,058	\$191,626	\$108,536	\$0	NA	\$686,367	\$2,689,693
2020	\$1,596,816	\$108,748	\$189,092	\$92,236	\$0	NA	\$704,646	\$2,691,538
2019	\$1,562,124	\$86,851	\$185,333	\$98,650	\$0	NA	\$693,593	\$2,626,551
2018	\$1,583,073	\$69,281	\$189,950	\$83,350	\$0	NA	\$576,726	\$2,502,380

Note: 2026 Includes WB Police Department 2025 Referendum of \$399,980. Excluding this PD amount the comparable amount to prior year is \$3,929,009

Village of Williams Bay Mill Rate = \$2.60



Year	Mill Rate per \$1000
2026	\$2.60
2025	\$3.43
2024	\$3.44
2023	\$3.46
2022	\$3.60
2021	\$3.57
2020	\$3.60
2019	\$3.60
2018	\$3.45
2016	\$3.30
2017	\$3.24
2016	\$3.21

The general formula is:

$$(Tax\ Levy) \div (Total\ Assessed\ Value) \times 1,000 = Mill\ Rate$$

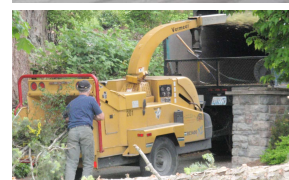
Tax Levy	4,329,301
Assessed Value	1,663,568,800
Tax Levy/Assessed Value	0.002602418
x 1,000	2.602417766
Mill Rate =	2.6024



Village of Williams Bay Mill Rate

- The local net tax rate for year 2026 is \$2.60 per thousand dollars of assessed value.
- A home assessed at \$350,000 will pay approximately \$910 a year in local taxes or \$2.49/day for Village Services.

<ul style="list-style-type: none"> ✓ Police Protection 24/7/365 ✓ Fire Protection 24/7/365 ✓ Rescue Squad Service 24/7/365 ✓ Building/Zoning Inspection Department ✓ Parks and Lakefront 	<ul style="list-style-type: none"> ✓ Curbside Garbage Collection ✓ Curbside Leaf Collection ✓ Curbside Brush Collection ✓ Snow Plowing ✓ Street Rehabilitation 	<ul style="list-style-type: none"> ✓ Recreation Department ✓ Municipal Court ✓ Library ✓ Geneva Lake Agencies ✓ Capital Projects
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



Discussion



Questions?

Comments?



11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
GENERAL FUND:											
100-41100	GENERAL FUND - PROPERTY TAX LEVY:	1,720,376	1,776,259	1,763,209	1,192,094	1,793,544	1,793,544	1,807,432	13,888	13,888	Was \$1,809,000.
100-41101	DELINQUENT PP TAX (R)	299	37	70	0	0	50	0	0	(50)	
100-41104	UTILITY TAX EQUIVALENT (R)	103,634	77,245	104,570	0	77,000	77,000	77,000	0	0	
100-41105	ROOM TAX (R)	63,022	72,273	85,941	32,695	65,391	75,000	75,000	9,609	0	
100-41106	CABLE FRANCHISE FEES (R)	53,112	50,765	49,108	24,383	48,766	51,000	48,000	(766)	(3,000)	
100-41110	MERCY PILOT (R)	55,774	55,813	57,583	0	59,310	56,000	60,794	1,484	4,794	2.5 CPI estimate
100-41111	WLC PILOT (R)	0	0	0	0	37,500	37,500	37,500	0	0	Flat annual amount, no CPI
100-41200	COUNTY AND MUNICIPAL AID (R)	0	0	0	0	0	30,600	0	0	(30,600)	Should be 100-42002
100-41204	SUPPLEMENTAL CTY & MUNICPL AID (R)	0	0	0	0	0	82,000	0	0	(82,000)	Should be 100-42002
	PD REFERENDUM PAYROLL 25 PAYBACK TO GF		NA	NA	NA	0	24,850	0	24,850	24,850	Added to revenues, was in PD referendum expenditures
	GEN FUND - OTHER TAXES:	275,840	256,133	297,272	57,078	287,967	434,000	298,294	35,177	(86,006)	
100-42001	EXEMPT COMPUTER AID (R)	470	470	470	470	470	500	500	30	0	
100-42002	STATE SHARED REVENUE (R)	65,744	64,979	144,452	0	146,141	64,000	148,638	2,497	84,638	2025 Revised Estimate Per DOR 09152025 and 2026 Estimate Per DOR 0915202
100-42006	TRANSPORTATION AID (R)	191,204	204,452	208,415	110,376	210,000	210,000	210,000	0	0	2025 Per WI DOT Sheet
100-42007	POLICE TRAINING FROM STATE (R)	1,120	1,440	2,640	0	1,400	1,400	1,400	0	0	
100-42008	OTHER STATE AIDS (R)	18,165	24,475	16,465	4,710	24,000	24,000	5,000	(19,000)	(19,000)	
100-42009	POLICE GRANT FROM CTY (R)	7,195	3,065	8,488	1,820	3,640	3,000	3,000	(640)	0	
100-42010	POLICE SRO REVENUE (R)	66,455	67,452	29,406	71,648	101,000	67,000	68,000	(33,000)	1,000	1 xtra billing 2025, late for 2024
100-42011	POLICE GRANT FROM LWMMI	2,500	0	0	0	0	0	0	0	0	
100-42012	MISC GRANTS	0	0	306	37,312	37,312	0	0	(37,312)	0	2025 Tornado Grants
100-42013	POLICE FEDERAL/DOJ GRANTS	0	0	0	1,315	1,315	0	0	(1,315)	0	
100-42020	LAND USE CONVERSION FEES (R)	3,489	1,574	2,307	0	0	0	0	0	0	
100-42035	WEC SECURITY GOV SUBGRANT	600	0	0	0	0	0	0	0	0	
	GEN FUND - INTERGOVERNMENTAL:	356,941	367,908	412,949	227,650	525,278	369,900	436,538	(88,740)	66,638	

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
100-43001	LIQUOR/BEER LICENSE (R)	17,048	8,947	6,495	6,535	6,535	6,300	6,525	(10)	225	
100-43002	OPERATOR LICENSE (R)	2,560	3,860	2,510	2,700	3,000	2,200	2,700	(300)	500	
100-43006	BUILDING PERMITS (R)	88,365	111,812	136,432	68,170	110,000	80,000	290,000	180,000	210,000	\$90K Permit for Preserve Development
100-43007	ELECTRICAL PERMITS (R)	17,491	23,597	27,072	9,325	18,649	17,000	20,000	1,351	3,000	2024 total permits revenues = \$400,846, Expenses = \$168,888 (42%)
100-43008	PLUMBING PERMITS (R)	20,306	27,680	237,402	10,969	21,939	20,000	22,000	61	2,000	
100-43009	ROOM TAX PERMIT (R)	800	1,275	450	425	850	600	600	(250)	0	2024 Plumbing Permits?
100-43013	RENTAL PROP ADMIN (R)	20	30	0	10	20	0	0	(20)	0	2024 \$90K WLC Permit in Plumbing
100-43014	CIGARETTE LICENSE (R)	300	400	300	300	300	300	300	0	0	
100-43015	ZONING AND PLANNING FEES (R)	27,551	23,244	21,561	9,458	18,916	20,000	20,000	1,084	0	
100-43016	TREE PERMIT (R)	5,435	6,800	7,855	2,425	4,850	6,000	6,000	1,150	0	
100-43018	DOG LICENSE (R)	503	477	337	1,255	1,255	1,000	1,000	(255)	0	
100-43021	TOURIST ROOMING HOUSE PERMIT (R)	3,375	8,100	5,400	5,850	5,850	8,100	7,500	1,650	(600)	
100-43022	SHORT TERM RENTAL PERMIT (R)	19,368	27,550	27,175	1,900	18,050	19,000	25,000	6,950	6,000	
100-43025	TRANSIENT MERCHANT PERMIT (R)	0	1,000	400	400	400	150	400	0	250	
	GEN FUND - LICENSES & PERMITS:	203,121	244,772	473,388	119,722	210,614	304,650	402,025	191,411	221,375	
100-44040	POLICE GEN REVENUE (R)	354	4,475	312	112	224	250	250	27	0	
100-44043	POLICE ALARM PERMITS	0	0	10	10	20	0	0	(20)	0	
100-44049	SPECIAL ASSESSMENT LETTERS (R)	5,300	4,400	5,080	2,200	4,400	4,000	4,000	(400)	0	
100-44060	STREET OPENING PERMIT (R)	1,600	1,400	1,900	550	1,100	1,000	1,000	(100)	0	
100-44090	DONATION/SPONSORSHIP REVENUE (R)	0	0	500	3,100	5,000	6,000	7,000	2,000	1,000	Rec Dept
100-44092	RECREATION MISC REVENUE (R)	0	0	0	810	1,619	3,700	2,000	381	(1,700)	Rec Dept
100-44094	ATHLETIC PROGRAM REVENUE (R)	0	0	190	7,658	7,700	12,000	12,500	4,800	500	Rec Dept
100-44098	REC DEPT PROGRAM REVENUE (R)	1,238	922	770	4,170	14,000	15,000	12,000	(2,000)	(3,000)	Rec Dept
100-44100	BASEBALL/SOFTBALL REG FEES	7,795	6,765	6,795	0	0	0	0	0	0	
100-44101	REC DEPT EVENTS/TRIPS (R)	0	0	0	0	0	500	0	0	(500)	Rec Dept
100-44102	MISC REV REVENUE	3,833	3,499	3,431	0	0	0	0	0	0	
100-44103	SUMMER PROGRAM REVENUE	2,175	3,835	2,770	0	0	0	0	0	0	
100-44106	DONATION/SPONSORSHIP REVENUE (R)	2,450	1,950	3,000	0	0	0	0	0	0	
100-44107	FACILITY RENTAL REVENUE (R)	2,800	4,300	5,100	3,360	6,720	9,300	8,200	1,480	(1,100)	Rec Dept
100-44301	WATERWAY MARKERS (R)	6,309	6,629	6,321	6,559	6,559	6,300	6,300	(259)	0	
100-44620	LAKEFRONT/SHORE INCOME (R)	9,749	15,028	16,193	8,168	8,200	16,000	8,200	0	(7,800)	
100-44621	BEACH REVENUE (R)	94,681	103,569	59,349	47,908	85,000	85,000	85,000	0	0	
100-44622	LAUNCH REVENUE (R)	190,034	212,924	221,958	129,262	175,000	210,000	300,000	125,000	90,000	Full year increased launch rates
100-44623	HORVATH DRY STORAGE REVENUE (R)	24,231	24,257	25,217	25,117	25,117	25,300	25,300	183	0	
100-44625	TOWN OF LINN BEACH REVENUE (R)	16,380	15,120	11,340	14,000	14,000	15,000	14,000	0	(1,000)	
100-44630	KAYAK/PADDLEBOARD RENTAL FEES (R)	16,445	13,597	7,270	3,642	10,000	15,000	10,805	805	(4,195)	Rack \$126 to \$140 and Ramp \$315 to \$350. Rec Dept
	GEN FUND - CHARGES FOR SERVICES:	385,374	422,670	377,506	256,626	364,659	424,350	496,555	131,896	72,205	
100-45001	COURT FINE REVENUE (R)	33,452	32,215	33,048	5,533	6,500	26,000	7,500	1,000	(18,500)	
100-45002	PARKING TICKET REVENUE (R)	6,056	10,077	4,581	2,171	4,000	8,000	4,000	0	(4,000)	
	GEN FUND - FINES & FORFEITURES:	39,508	42,291	37,629	7,704	10,500	34,000	11,500	1,000	(22,500)	

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
100-46000	WEED AND NUISANCE CONTROL (R)	1,050	750	0	750	750	750	750	0	0	
100-48003	EMS BILLABLE AR										
100-48004	INTEREST ON INVESTMENTS - RESERVES (R)	84,754	338,676	272,323	127,376	254,752	48,680	80,827	(173,925)	32,147	2026 Interest based upon 2024 audit reserves 2,694,238 @3.0% interest rate.
100-48007	LEGAL A/R	NA	NA	NA	81,875	120,000	0	40,000	(80,000)	40,000	Offset by Expenditures 100-51630-000
100-48008	ENGINEERING A/R	NA	NA	NA	NA	0	0	40,000	40,000	40,000	
100-48009	PLANNING A/R	NA	NA	NA	NA	0	0	20,000	20,000	20,000	
100-48010	METER REPAIR/REPLACEMENT AR	NA	NA	NA	NA	NA	0	0	0	0	
100-48011	MISC. A/R	NA	NA	NA	NA	NA	0	0	0	0	
100-48013	BOAT SLIP RENTAL (R)	248,138	253,715	260,386	290,679	293,335	286,000	309,750	16,415	23,750	5% increase 2026
100-48014	MISCELLANEOUS DONATIONS (R)				0	0	0	0	0	0	
100-48015	GENEVA LK LAW ENFORCEMENT AGCY (R)	36,071	31,653	24,663	23,150	32,000	32,000	32,000	0	0	
100-48016	MUNICIPAL BUSINESS LEASE PYMT (R)	1,184	994	857	0	0	1,000	1,000	1,000	0	
100-48017	TOWER LEASE	0	0	2,500	0	0	0	0	0	0	
100-48020	GLEA CBCW GRANT	0	2,400	2,400	0	0	2,400	2,400	2,400	0	
	VH SITE CELLULAR ANTENNA ONE TIME FEE	0	0	0	0	19,750	0	0	(19,750)	0	2025 one time payment for lease
	VH SITE CELLULAR ANTENNA ANNUAL LEASES	0	0	0	0	8,000	0	48,000	40,000	48,000	4th Qtr 2025 (\$2K mo) and Full Year 2026 (\$4K mo) and beyond
	GEN FUND - COMMERCIAL:	371,198	628,188	563,129	523,830	728,587	370,830	574,727	(153,860)	203,897	
100-49001	AURORA DONATION (R)	3,250	3,250	3,250	0	0	0	0	0	0	
100-49002	INSURANCE PAYMENTS/REBATE (R)	75,138	3,478	29,549	14,370	14,370	2,500	3,000	(11,370)	500	
100-49003	SALE OF VGE ASSET (R)	26,812	0	7,793	0	5,000	1,000	1,000	(4,000)	0	
110-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	69,685	69,685	69,685	Gen Fund Reserves To Balance Budget
	GEN FUND - MISCELLANEOUS:	107,305	12,743	51,161	14,927	20,170	4,000	74,185	54,015	70,185	
	GENERAL FUND - REVENUES:	3,459,664	3,750,963	3,976,242	2,399,632	3,941,319	3,735,274	4,101,256	184,787	539,682	3,710,424
	GENERAL FUND - EXPENDITURES:	3,715,742	3,525,809	3,722,807	2,075,611	3,558,152	3,713,774	4,101,255	493,104	337,481	
	GENERAL FUND - TOTAL:	(256,078)	225,154	253,436	324,020	383,167	21,500	0	(308,317)	202,200	

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
120-41100	EMS TAX LEVY	NA	928,077	928,077	616,854	928,077	928,077	928,077	0	0
120-42004	EMS IGA FUNDS (R)	NA	0	0					0	0
120-49200	OPERATING TRANSFER IN (R)	NA	0	0	0	0	121,923	119,567	119,567	(2,356)
	IGA EMS FUND - REVENUES:	NA	928,077	928,077	616,854	928,077	1,050,000	1,047,644	119,567	(2,356)
	IGA EMS FUND - EXPENSES:	NA	762,756	796,657	379,596	838,445	1,050,000	1,047,644	209,200	(2,356)
	IGA EMS FUND - TOTAL:	NA	165,321	131,420	237,258	89,633	0	0	(89,633)	0
125-42004	TREE ENHANCEMENT REVENUE				7,869.92		4,283.64		0	(4,284)
	TREE ENHANCEMENT EXPENSES									
	TREE ENHANCEMENT - TOTAL				3,538.73		4,014.35			(4,014)
130-42004	POLICE DEPARTMENT 2025 REFERENDUM (R)	NA	NA	NA	0	0	0	399,980	399,980	399,980
130-49200	PD 2025 REFERENDUM - REVENUES:	NA	NA	NA	0	0	0	399,980	399,980	399,980
	OPERATING TRANSFER GEN FUND 2025 LOAN TO F	NA	NA	NA	0	24,850	49,707	0	(24,850)	(49,707)
	PD 2025 REFERENDUM - EXPENDITURES:	NA	NA	NA	0	24,850	49,707	327,336	302,486	277,629
	PD F2025 REFERENDUM - TOTAL:	NA	NA	NA	0	0	0	72,644	72,644	72,644
RESIDENTIAL										
200-44460	WATER RESIDENTIAL SALES (R)	478,145	513,595	474,552	230,787	461,575	508,000	801,582	340,007	293,582
200-44461	WATER COMMERCIAL SALES (R)	95,810	99,191	92,631	43,340	86,680	100,000	157,792	71,112	57,792
200-44463	WATER PUBLIC FIRE PROTECTION (R)	241,912	263,861	265,716	133,288	266,576	265,000	418,148	151,572	153,148
200-44464	WATER PUBLIC AUTH SALES (R)	14,245	19,067	12,504	5,491	10,981	19,000	29,980	18,999	10,980
200-44465	PRIVATE FIRE REVENUE-WTR (R)	3,617	3,617	3,617	1,811	3,622	3,700	3,700	78	0
200-44466	MULTIFAMILY RESIDENTIAL (R)	18,994	19,007	19,088	8,783	17,566	20,000	31,558	13,992	11,558
200-44470	WATER FORFEITED DISCOUNTS (R)	3,933	4,655	4,390	1,588	3,176	4,000	4,000	824	0
200-44474	WATER OTHER REVENUE (R)	1,898	23,826	1,440	474	948	2,000	1,300	352	(700)
200-44475	IMPACT FEES (R)	26,338	59,803	53,508	3,148	6,295	40,000	0	(6,295)	(40,000)
200-44999	RET NET INVESTMENT ON METERS	0	0	256	0	0	0	0	0	0
	WATER FUND - REVENUES:	884,891	1,006,621	927,701	428,709	857,418	961,700	1,448,060	590,642	486,360
COMMERCIAL										
200-48000	SPECIAL ASSESSMENT REVENUE	0	0	0	0	0	0	0	0	0
200-48002	SAFE DRINKING WATER LOAN REV	0	0	46,245	662,373	1,324,745	0	0	(1,324,745)	0
200-48003	CLEAN WATER LOAN REV	0	0	0	1,341,025	2,682,050	0	0	(2,682,050)	0
200-48004	INTEREST ON INVESTMENTS (R)	132,213	316,770	353,072	116,841	233,682	185,500	190,000	(43,682)	4,500
200-48005	PROPERTY RENTAL/TOWER LEASE (R)	55,115	57,394	55,234	46,013	55,000	45,000	15,000	(40,000)	(30,000)
200-48006	LEASE INTEREST INCOME	7,436	7,120	15,332	0	0	0	0	0	0
200-48008	ENGINEERING SERVICES AR	0	0	0	0	0	0	0	0	0
200-48009	PLANNING SERVICES AR	0	0	0	0	0	0	0	0	0
200-48420	IMPACT FEE INTEREST INCOME (R)	1,870	7,118	5,891	3,873	7,747	3,000	3,000	(4,747)	0
200-49999	DEBT PROCEEDS (R)	0	0	0	0	0	0	0	0	0
200-49998	OPERATING TRANSFER IN (R)	0	0	0	0	0	324,345	0	0	(324,345)
	WATER FUND - REVENUES:	196,633	388,402	475,774	2,170,125	4,303,224	557,845	208,000	(4,095,224)	(349,845)
	WATER FUND - REVENUES:	1,081,525	1,395,023	1,403,475	2,598,834	5,160,642	1,519,545	1,656,060	(3,504,582)	136,515
	WATER FUND - EXPENSES:	1,211,619	1,197,675	1,341,687	2,315,460	4,661,984	1,829,276	1,596,443	(3,066,016)	(232,833)
	WATER FUND - TOTAL:	(130,095)	197,348	61,788	283,374	498,658	(309,731)	59,617	(438,566)	369,348
300-44460	SEWER RESIDENTIAL SALES (R)	990,460	1,028,754	988,593	540,047	1,080,094	1,000,000	1,176,371	96,277	176,371
300-44461	SEWER COMMERCIAL SALES (R)	169,155	163,052	162,436	88,101	176,202	168,000	191,326	15,124	23,326
300-44464	SEWER PUBLIC AUTHORITY SALES (R)	14,066	14,562	14,424	7,591	15,181	14,000	16,502	1,321	2,502

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
300-44470	SEWER FORFEITED DISCOUNTS (R)	5,678	6,007	5,924	2,258	4,517	5,200	5,200	683	0
300-48008	ENGINEERING SERVICES AR	0	0	0	0	0	0	0	0	0
300-48009	PLANNING SERVICES AR	0	0	0	0	0	0	0	0	0
300-44475	SEWER CONNECTION FEE (R)	73,500	85,500	75,500	4,750	9,500	80,750	82,620	73,120	1,870
300-48004	INTEREST ON INVESTMENTS (R)	59,162	165,137	156,512	57,964	115,928	38,500	65,000	(50,928)	26,500
300-48005	PROPERTY RENTAL INCOME (R)	13,395	13,395	13,395	13,395	13,395	13,395	14,000	605	605
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,551,019	136,202	231,174
	SEWER FUND EXPENSESES:	1,105,109	1,134,510	1,416,411	709,612	1,229,867	1,321,221	1,551,019	375,272	283,918
	SEWER FUND - TOTAL:	220,307	341,897	373	4,494	184,951	(1,376)	0	(239,070)	1,376
215-42004	2% FIRE DUES (R)	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000
215-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	0	0	0
	2% FIRE DUES - REVENUES:	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000
	2% FIRE DUES - EXPENDITURES:	71,063	15,078	65,288	4,009	30,019	16,560	44,092	14,073	27,532
	2% FIRE DUES - TOTAL:	(42,166)	19,989	(22,238)	(4,009)	20,953	18,440	908	(20,045)	(17,532)
220-42004	ACT 102 GRANT (R)	12,745	44,503	0	0	0	0	0	0	0
220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	12,195	0	0	0	0	0	0	0
220-42100	EMS FLEX GRANT	0	44,503	0	0	0	0	0	0	0
	ACT 102 GRANT - REVENUES:	24,940	101,200	0	0	0	0	0	0	0
	ACT 102 GRANT - EXPENDITURES:	43,392	203,185	9,091	0	0	8,000	0	0	(8,000)
	ACT 102 GRANT - TOTAL:	(18,451)	(101,985)	(9,091)	0	0	(8,000)	0	0	8,000
225-41100	TAX LEVY-RECYCLING (R)	111,335	84,464	97,725	50,514	76,000	76,000	100,500	24,500	24,500
225-42500	STATE RECYCLING GRANTS (R)	8,152	8,157	0	8,162	8,162	8,000	8,000	(162)	0
225-49200	OPERATING TRANSFER IN (R)	0	12,800	0	0	8,000	8,000	0	(8,000)	(8,000)
	RECYCLING FUND - REVENUES	119,487	105,421	97,725	58,676	92,162	92,000	108,500	16,338	16,500
	RECYCLING FUND - EXPENDITURES	98,936	126,177	78,458	61,122	103,500	92,000	108,500	5,000	16,500
	RECYCING FUND - TOTAL	20,552	(20,756)	19,267	(2,445)	(11,338)	0	0	11,338	0
230-44010	KNC GENERAL REVENUE			250					0	0
230-48996	KISHWAUKETOE REIMBURSE	12,586	13,614	102,384	55,858	112,017	112,784	116,800	4,783	4,016
	KNC FUND - REVENUES	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC FUND - EXPENDITURES	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC FUND - TOTAL	(0)	0	(0)	(0)	0	0	0	(0)	0

Was \$87,500

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
400-41100	TAX LEVY-LIBRARY FUND (R)	191,044	222,112	242,877	166,373	332,747	250,314	240,000	(92,747)	(10,314)
400-48004	INTEREST ON BANK ACCOUNT (R)	3,578	8,913	10,823	3,775	7,550	7,602	7,600	50	(2)
400-48905	COUNTY REIMBURSEMENT (R)	134,892	119,536	113,847	54,967	109,934	108,912	107,434	(2,500)	(1,478)
400-48970	MISC REVENUE	0	609	0	0	0	0	0	0	0
	LIBRARY FUND - REVENUES:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)
	LIBRARY FUND - EXPENDITURES:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965
	LIBRARY FUND - TOTAL	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)
410-48004	INTEREST ON INVESTMENTS (R)	0	2,077	0	0	0	0	0	0	0
410-48925	FRIENDS REVENUE (R)	21,085	4,948	205	2,759	4,000	4,000	4,000	0	0
410-48940	LIBRARY CHAPIN REVENUE (R)	4,000	4,000	4,000	0	4,000	4,000	4,000	0	0
410-48955	DONOR DESIGNATED FUNDS (R)	4,164	12,471	7,652	0	5,000	3,000	4,450	(550)	1,450
410-48960	MISC REV FOR BOARD COMMITMENT	0	0	0	160	4,000	5,350	39,834	35,834	34,484
	LIBRARY MISC - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934
	LIBRARY MISC - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)
	LIBRARY MISC - TOTAL	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359
415-42004	FIREWORKS DONATION (R)	27,703	28,439	30,923	20,794	27,000	25,000	25,000	(2,000)	0
415-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	4,580	4,580	4,580	0
	FIREWORKS FUND - REVENUES:	27,703	28,439	30,923	20,794	27,000	29,580	29,580	2,580	0
	FIREWORKS FUND - EXPENDITURES:	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0
	FIREWORKS FUND - TOTAL:	1,718	2,742	5,237	(4,904)	1,303	4,580	4,580	3,277	0
420-42004	TD #1 REVENUES:	NA	NA	NA	12,500	12,500	0	0	(12,500)	0
	TID #1 EXPENDITURES:	NA	NA	NA	12,500	12,500	0	10,000	(2,500)	10,000
	TID #1 FUND - TOTAL:	NA	NA	NA	0	0	0	(10,000)	(10,000)	(10,000)

Annual Audit Estimate

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
100-51110-110	VILLAGE BOARD WAGES (E)	21,596	22,100	22,146	11,025	22,050	22,100	22,100	50	0
100-51110-121	VILLAGE BOARD FICA (E)	1,687	1,691	1,746	843	1,687	1,700	1,700	13	0
100-51110-130	VILLAGE BOARD OTHER EXPENSE (E)	632	0	0	606	1,211	1,000	1,000	(211)	0
	VILLAGE BOARD	23,915	23,791	23,893	12,474	24,948	24,800	24,800	(148)	0
100-51210-110	MUNICIPAL COURT WAGES (E)	31,741	32,745	37,891	12,825	12,825	9,300	4,200	(8,625)	(5,100)
100-51210-121	MUNICIPAL COURT FICA (E)	2,435	2,599	2,904	981	981	770	0	(981)	(770)
100-51210-130	MUNICIPAL COURT OTHER EXPENSE (E)	0	0	0	3,000	3,000	0	1,000	(2,000)	1,000
100-51210-150	MUNICIPAL COURT IT FEES (E)	4,644	4,407	4,544	4,500	4,500	1,500	0	(4,500)	(1,500)
100-51210-160	MUNICIPAL COURT SUPPLIES (E)	143	12	296	46	135	0	0	(135)	0
100-51210-161	MUNICIPAL COURT POSTAGE (E)	500	500	0	0	0	0	0	0	0
100-51210-190	MUNICIPAL COURT TRAINING (E)	1,326	700	1,297	0	0	0	0	0	0
	MUNICIPAL COURT	40,789	40,962	46,933	21,352	21,441	11,570	5,200	(16,241)	(6,370)
100-51400-00	RECRUITING FEES	0	72,010	2,657	2,150	2,150	0	0	(2,150)	0
100-51405-000	BILLABLE SERVICES (E)	70,327	124,305	170,916	16,409	32,818	109,000	0	(32,818)	(109,000)
100-51410-110	GEN ADMIN WAGES (E)	146,832	135,354	165,511	84,823	169,646	170,346	175,916	6,270	5,570
100-51410-112	GEN ADMIN OT WAGES	0	0	0	89	178	0	200	22	200
100-51410-115	GEN ADMIN UNEMPLOYMENT	0	50	0	0	0	0	0	0	0
100-51410-121	GEN ADMIN FICA (E)	9,512	9,323	12,272	6,126	12,252	13,091	13,458	1,206	367
100-51410-122	GEN ADMIN RETIREMENT (E)	9,468	8,563	11,734	5,904	11,807	11,938	12,666	859	728
100-51410-123	GEN ADMIN HEALTH & DENTAL & DENTAL INSURANCE (E)	47,478	16,790	31,652	17,921	35,843	34,976	40,003	4,160	5,027
100-51410-124	GEN ADMIN LIFE INSURANCE (E)	460	674	730	392	785	750	1,064	280	314
100-51410-127	GEN ADMIN HSA FUNDING (E)	7,771	5,859	7,655	3,625	7,250	7,250	7,250	0	0
100-51410-130	GEN ADMIN IT EXPENSE (E)	1,401	1,142	4,060	3,735	5,000	4,000	5,000	0	1,000
100-51410-150	GEN ADMIN OFFICE EQUIPMENT (E)	0	1,142	1,120	3,735	7,470	4,000	4,000	(3,470)	0
100-51410-160	GEN ADMIN SUPPLIES (E)	8,971	7,398	9,895	4,592	9,184	10,000	10,000	816	0
100-51410-161	GEN ADMIN POSTAGE (E)	4,259	11,889	12,068	6,311	10,000	6,500	8,900	(1,100)	2,400
100-51410-162	GEN ADMIN COPIER EXPENSE (E)	1,200	4,379	3,138	2,225	4,451	3,600	3,600	(851)	0
100-51410-190	GEN ADMIN TRAINING (E)	4,242	7,723	3,368	3,075	6,149	7,000	10,600	4,451	3,600
100-51410-200	GEN ADMIN TELEPHONE (E)	10,156	8,080	4,018	2,772	5,544	4,000	4,000	(1,544)	0
100-51410-210	GEN ADMIN PUBLICATIONS (E)	4,459	3,944	4,455	1,437	2,875	3,500	3,500	625	0
100-51410-300	GEN ADMIN CODIFICATION (E)	7,362	4,210	3,580	1,728	3,456	6,200	6,100	2,644	(100)
	GEN ADMIN	333,898	422,835	448,828	167,050	326,858	396,151	306,256	(20,602)	(89,895)
100-51412-000	ELECTION EXPENSE (E)	3,268	3,810	3,214	2,952	3,000	3,000	18,495	15,495	15,495
100-51412-110	ELECTION WAGES (E)	7,056	5,669	11,309	5,109	5,500	7,000	14,000	8,500	7,000
100-51412-121	ELECTION FICA (E)	10	9	9	5	10	30	60	50	30
	ELECTION	10,334	9,487	14,531	8,066	8,510	10,030	32,555	24,045	22,525

11/17/2025 FINAL		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-51412-130	WEC SECURITY.GOV SUBGRANT EXP	85	0	0		0	0	0	0	0	
100-51414-000	SOFTWARE LICENSE & IT SUPPORT (E)	34,631	28,970	24,019	24,520	30,000	30,000	30,000	0	0	Includes Community Connect \$2,000
100-51414-100	LASERFICHE EXPENSE (E)	0	3,642	0	0	3,100	3,100	3,100	0	0	
100-51415-000	LEAGUE EXPENSES/DUES (E)	2,878	3,161	0	0	3,000	3,000	3,000	0	0	
100-51510-000	INSURANCE EXPENSE (E)	52,138	58,934	66,376	66,219	66,219	66,000	66,000	(219)	0	
100-51520-000	ASSESSOR CONTRACT (E)	19,577	21,441	18,027	15,000	30,000	30,000	30,000	0	0	
100-51521-000	PROPERTY ASSESSMENT	48,527	2,207	2,316	0	0	0	0	0	0	
100-51560-000	CONTINGENCY (E)	390	24,219	4,476	0	20,000	34,326	50,000	30,000	15,674	\$50K Annual Contingency
100-51570-000	AUDIT	22,459	29,781	62,096	43,081	45,000	28,150	28,150	(16,850)	0	
100-51575-000	FINANCIAL MGT PLAN EXPENSE	0	0	18,534	150	300	0	0	(300)	0	
100-51610-000	LEGAL	43,040	66,422	49,944	12,287	24,573	35,000	30,000	5,427	(5,000)	
100-51630-000	LEGAL/ENGINEER/PLANNING AR	0	0	0	81,875	120,000	0	100,000	(20,000)	100,000	100% revenues offset - Revenue 100-48007
100-51670-000	MISC MUNI SERVICES COST RECOV	0	0	0	1,219	2,438	0	1,000	(1,438)	1,000	
	CONTRACTED SERVICES	223,724	238,778	245,788	244,350	344,630	229,576	341,250	(3,380)	111,674	
100-51670-000	MISC	0	0	0	592	1,184	2,000	1,200	16	(800)	
100-51720-150	LIONS FIELD HOUSE REPAIR/MAINT (E)	0	0	0	592	1,184	2,000	1,200	16	(800)	
100-51720-160	LIONS FIELD HOUSE SUPPLIES (E)	823	1,721	884	54	108	700	500	392	(200)	
100-51720-170	LIONS FIELD HOUSE GAS (E)	1,427	667	694	1,560	2,000	1,800	2,000	0	200	
100-51720-171	LIONS FIELD HOUSE ELECTRIC (E)	1,663	1,681	1,188	928	1,856	1,800	1,800	(56)	0	
100-51720-173	LIONS FIELD HOUSE W&S (E)	1,603	1,732	1,776	337	675	1,000	1,000	325	0	
100-51720-175	JANITORIAL SERVICES (E)	827	886	703	2,614	5,229	5,800	5,800	571	0	
100-51720-200	LIONS FIELD HOUSE TELEPHONE (E)	5,229	5,229	5,229	0	0	0	0	0	0	
	LIONS FIELD HOUSE	11,571	11,916	10,474	6,678	12,237	15,100	13,500	1,263	(1,600)	
100-51730-150	VH BLDG REPAIRS/MAINT (E)	0	0	10	720	1,440	5,000	2,500	1,060	(2,500)	Includes Reimbursed OT by State and County
100-51730-160	VH BLDG SUPPLIES (E)	19,873	12,572	2,439	498	995	2,000	1,500	505	(500)	
100-51730-170	VH BLDG GAS (E)	2,986	1,870	1,126	1,909	2,400	2,500	2,500	100	0	
100-51730-171	VH BLDG ELECTRIC (E)	1,883	2,338	1,655	4,344	8,689	8,000	8,000	(689)	0	
100-51730-173	VH BLDG WATER & SEWER (E)	8,442	7,779	7,429	866	1,733	2,000	2,000	267	0	
100-51730-175	JANITORIAL SERVICES (E)	1,640	1,712	1,712	3,427	6,854	8,000	8,000	1,146	0	
100-51920-000	LEAGUE EXPENSES/DUES (E)	8,100	7,866	4,522	4,522	4,522	0	5,249	727	5,249	
100-51965-000	WMS BAY BUSINESS ASSOC (E)	76,776	58,821	65,255	27,596	55,192	52,500	55,000	(192)	2,500	
100-51970-000	SHORT TERM RENTAL ADMIN (E)	0	6,565	7,516	0	0	6,600	6,600	6,600	0	
100-51990-000	EMPLOYEE RECOGNITION	3,325	3,743	375	375	375	375	375	0	0	
	VH OPERATIONS AND MEMBERSHIPS	123,026	103,266	92,039	44,257	82,200	86,975	91,724	9,524	4,749	
	GENERAL FUND - ADMINISTRATION:	767,256	851,034	882,485	504,227	820,823	774,202	815,286	(5,538)	41,084	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-52120-110	POLICE WAGES (E)	571,773	593,209	682,758	428,191	726,500	726,500	760,025	33,525	33,525	5% Union Agreement
100-52120-111	POLICE PT SHIFT PREMIUM (E)	150	600	254	0	0	500	500	500	0	
100-52120-112	POLICE OT WAGES (E)	57,427	48,478	58,321	28,091	56,183	60,000	45,000	(11,183)	(15,000)	\$5,000 To be reimbursed by County
100-52120-113	POLICE DBL OT WAGES (E)	0	0	0	0	0	0	0	0	0	
100-52120-118	EDUCATION INCENTIVE	0	0	0	0	0	8,500	9,000	9,000	500	
100-52120-120	POLICE CONSULTANT WAGES	0	0	21,678	0	0	0	0	0	0	
100-52120-121	POLICE FICA (E)	47,396	49,896	54,531	36,107	61,000	61,000	63,780	2,780	2,780	5% COLA
100-52120-122	POLICE RETIREMENT (E)	63,738	86,321	99,460	64,321	116,000	116,000	118,603	2,603	2,603	5% COLA
100-52120-123	POLICE HEALTH & DENTAL INSURANCE (E)	98,571	90,496	118,048	93,018	164,000	164,000	190,124	26,124	26,124	Employer Reduction from 88% to 86%
100-52120-124	POLICE LIFE INSURANCE (E)	667	772	1,064	736	1,000	1,000	1,355	355	355	
100-52120-125	POLICE UNIFORMS (E)	8,982	7,354	9,716	9,335	10,000	10,000	10,000	0	0	
100-52120-127	POLICE HSA FUNDING (E)	26,903	34,282	34,791	21,875	35,000	35,000	37,500	2,500	2,500	
100-52120-130	POLICE IT EXPENSE (E)	32,978	33,780	35,169	31,469	58,766	58,766	55,000	(3,766)	(3,766)	
100-52120-150	POLICE REPAIRS/MAINT (E)	8,975	12,845	7,870	8,621	17,243	11,665	10,500	(6,743)	(1,165)	
100-52120-160	POLICE SUPPLIES (E)	2,788	4,014	7,177	1,894	3,788	5,300	5,300	1,512	0	
100-52120-161	POLICE POSTAGE/CONFINEMENT (E)	609	216	355	28	55	650	350	295	(300)	
100-52120-180	POLICE FUEL (E)	18,428	21,767	15,701	7,928	15,855	21,000	20,000	4,145	(1,000)	
100-52120-190	POLICE TRAINING (E)	18,170	19,023	19,579	8,120	16,240	23,451	27,181	10,941	3,730	
100-52120-200	POLICE TELEPHONE (E)	6,254	6,467	5,685	2,314	4,629	6,500	6,500	1,871	0	
100-52120-210	POLICE COMMUNITY PROGRAMS (E)	1,523	2,328	475	1,005	2,011	3,000	3,000	989	0	
100-52120-215	POLICE GRANT EXPENDITURES (E)	0	0	0	0	0	0	0	0	0	
100-52120-220	POLICE LICENSE SUPENSION FEE (E)	0	45	21	6	12	0	0	(12)	0	
100-52120-300	STUDENT RESOURCE OFFICER (E)	88,606	89,937	71,648	0	0	0	0	0	0	
100-52120-400	POLICE ACADEMY EXPENSES (E)	4,903	3,385	0	0	0	0	0	0	0	
110-52320-165	POLICE DONATION EXPENDITURES	9,819	67	0	0	0	0	0	0	0	
	POLICE	1,068,660	1,105,280	1,244,301	743,058	1,288,281	1,312,832	1,363,718	75,437	50,886	
100-52130-110	WATER SAFETY PATROL (E)	28,285	29,431	30,317	0	0	33,000	31,720	31,720	(1,280)	
100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY (E)	35,000	35,000	40,000	22,500	45,000	45,000	45,000	0	0	
100-52130-130	GENEVA LAKE LAW ENFORCEMENT (E)	63,000	73,000	73,000	75,000	75,000	75,000	75,000	0	0	Add \$25K to cover Lake Geneva Leaving
100-52130-140	SIREN MAINTENANCE (E)	0	0	0	0	0	0	0	0	0	
100-52130-150	EMERGENCY MANAGEMENT (E)	2,075	2,066	2,029	182	364	1,200	1,200	836	0	
	GENEVA LAKE	128,360	139,497	145,346	97,682	120,364	154,200	152,920	32,556	(1,280)	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-52320-106	FIRE DEPT OFFICER PAY (E)	23,221	17,979	22,585	14,702	29,404	25,700	22,699	(6,705)	(3,001)	3% COLA Placeholder
100-52320-107	FIRE DEPT MEETING PAY (E)	2,961	2,367	3,206	1,875	3,749	3,700	1,938	(1,811)	(1,762)	3% COLA Placeholder
100-52320-108	FIRE DEPT DRILL PAY (E)	9,400	13,466	8,835	5,013	10,026	10,260	6,691	(3,335)	(3,569)	3% COLA Placeholder
100-52320-109	FIRE DEPT CALLS PAY (E)	16,472	13,302	15,136	7,228	14,455	16,000	7,470	(6,986)	(8,530)	3% COLA Placeholder
100-52320-110	FIRE/RESCUE UNEMPLOYMENT (E)	0	100	0	0	0	100	100	100	0	
100-52320-120	FIRE DEPT TRAINING PAY (E)	3,876	2,592	596	205	409	1,250	500	91	(750)	
100-52320-121	FIRE DEPT FICA (E)	4,025	3,818	3,708	2,476	4,952	4,350	2,968	(1,983)	(1,382)	3% COLA Placeholder
100-52320-122	FIRE DEPT RETIREMENT (E)	1,016	869	818	577	1,154	850	1,400	246	550	3% COLA Placeholder
100-52320-130	FIRE DEPT IT (E)	1,413	1,891	991	1,063	2,126	1,200	1,500	(626)	300	
100-52320-150	FIRE DEPT REPAIRS/MAINT (E)	13,337	13,559	15,028	5,387	19,000	16,000	16,000	(3,000)	0	
100-52320-160	FIRE DEPT SUPPLIES (E)	4,784	6,114	6,151	7,026	7,500	6,500	6,500	(1,000)	0	
100-52320-170	FIRE DEPT GAS (E)	5,263	5,188	1,260	0	2,500	5,300	5,300	2,800	0	
100-52320-171	FIRE DEPT ELECTRIC (E)	1,873	2,220	2,447	1,078	2,156	2,000	2,000	(156)	0	
100-52320-173	FIRE DEPT WATER & SEWER (E)	587	628	621	322	644	800	800	156	0	
100-52320-180	FIRE DEPT FUEL (E)	1,871	1,349	1,428	272	544	1,000	1,000	457	0	
100-52320-190	FIRE DEPT TRAINING/CONFERENCES (E)	734	209	759	280	560	1,000	1,000	441	0	
100-52320-200	FIRE DEPT TELEPHONE (E)	11,151	8,952	4,093	2,091	4,181	3,500	3,500	(681)	0	
	FIRE DEPARTMENT	101,984	94,602	87,661	49,594	103,361	99,510	81,366	(21,994)	(18,144)	
100-52340-106	DIVE TEAM OFFICER PAY (E)	900	600	0	160	320	960	989	669	29	3% COLA Placeholder
100-52340-107	DIVE TEAM MEETING PAY (E)	36	0	28	29	57	640	659	602	19	3% COLA Placeholder
100-52340-108	DIVE TEAM DRILL PAY (E)	285	0	155	423	846	0	0	(846)	0	3% COLA Placeholder
100-52340-121	DIVE TEAM FICA (E)	76	52	5	48	95	130	134	39	4	3% COLA Placeholder
100-52340-145	DIVE TEAM TANK MAINTENANCE (E)	853	2,997	1,206	165	330	4,260	4,260	3,930	0	
100-52340-146	DIVE SUIT EXPENSE (E)	0	0	0	0	0	0	0	0	0	
100-52340-150	DIVE TEAM REPAIRS/MAINT (E)	1,076	30	166	0	0	300	150	150	(150)	
100-52340-190	DIVE TEAM TRAINING (E)	890	1,250	0	0	0	800	2,000	2,000	1,200	
	DIVE TEAM	4,116	4,929	1,559	824	1,649	7,090	8,192	6,543	1,102	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-52360-106	RESCUE DEPT OFFICER PAY (E)	6,838	7,478	3,709	4,015	8,030	5,400	5,900	(2,130)	500	3% COLA
100-52360-107	RESCUE DEPT MEETING PAY (E)	711	738	465	362	724	700	700	(24)	0	3% COLA
100-52360-108	RESCUE DEPT TRAINING PAY (E)	2,529	3,340	1,575	1,042	2,084	1,000	1,700	(384)	700	3% COLA
100-52360-109	RESCUE DEPT CALLS PAY (E)	5,139	3,740	4,751	1,600	3,000	4,000	2,000	(1,000)	(2,000)	Captain Gluth added \$1,000
100-52360-110	RESCUE DEPT UNEMPLOYMENT (E)	0	577	276	1	2	0	0	(2)	0	
100-52360-120	RESCUE DEPT STIPEND PAY	384	960	0	0	0	0	0	0	0	
100-52360-121	RESCUE DEPT FICA (E)	1,271	1,343	522	471	942	900	800	(142)	(100)	3% COLA
100-52360-122	RESCUE DEPT RETIREMENT (E)	12	160	9	4	9	100	100	91	0	
100-52360-130	RESCUE DEPT IT EXPENSE (E)	266	77	274	288	576	300	350	(226)	50	
100-52360-150	RESCUE DEPT REPAIRS/MAINT (E)	1,129	176	0	313	625	0	0	(625)	0	
100-52360-160	RESCUE DEPT SUPPLIES (E)	6,057	6,273	706	1,416	2,832	200	800	(2,032)	600	
100-52360-170	RESCUE DEPT INTERGOVT AGMNT	232,378	0	0	0	0	0	0	0	0	
100-52360-180	RESCUE DEPT FUEL (E)	1,355	859	807	45	91	300	0	(91)	(300)	
100-52360-190	RESCUE DEPT TRAINING (E)	450	600	0	0	0	500	1,500	1,500	1,000	
100-52360-200	RESCUE DEPT TELEPHONE (E)	623	1,948	1,040	582	1,165	600	1,200	36	600	
	RESCUE DEPARTMENT QUARTERS	NA	NA	NA	0	0	0	50,000	50,000	50,000	President Jaramillo added
	RESCUE DEPT	259,140	28,269	14,134	10,140	20,079	14,000	65,050	(5,029)	1,050	
100-53100-160	BLDG INSP SUPPLIES (E)	1,772	342	716	488	975	500	500	(475)	0	
100-53100-210	ZONING INSPECTION CONTRACT (E)	24,053	23,747	18,497	9,650	19,300	25,000	22,000	2,700	(3,000)	
100-53100-211	BLDG INSPECTION CONTRACT (E)	95,789	153,523	168,888	45,022	90,044	93,600	249,000	158,956	155,400	75% of 2026 budgeted revenues
100-53100-215	CODE ENFORCEMENT CONTRACT (E)	31,944	31,198	48,540	26,941	53,881	33,000	70,000	16,119	37,000	
100-53100-220	STR ENFORCEMENT CONTRACT (E)	372	6,778	5,145	0	0	7,000	9,100	9,100	2,100	
	BUILDING, ZONING	153,931	215,587	241,786	82,101	164,201	159,100	350,600	186,399	191,500	
	GEN FUND - PUBLIC SAFETY TOTAL:	1,716,192	1,588,163	1,734,787	983,399	1,697,935	1,746,732	2,021,846	273,911	225,114	
100-54100-110	DPW ADMIN WAGES (E)	38,279	39,796	45,335	26,541	53,082	47,500	47,740	(5,342)	240	3% COLA
100-54100-121	DPW ADMIN FICA (E)	2,587	2,592	2,929	1,801	3,603	3,600	3,652	49	52	3% COLA
100-54100-122	DPW ADMIN RETIREMENT (E)	2,844	2,951	3,106	1,610	3,220	3,300	3,437	217	137	3% COLA
100-54100-123	DPW ADMIN HEALTH & DENTAL INSURANCE (E)	9,137	9,534	10,285	6,279	12,559	12,600	13,267	708	667	Employer Reduction from 88% to 86%
100-54100-124	DPW ADMIN LIFE INSURANCE (E)	0	0	0	0	90	100	91	1	(9)	
100-54100-127	DPW HSA FUNDING (E)	2,500	3,125	2,500	1,250	2,500	2,500	2,500	0	0	
100-54100-300	ENGINEERING (E)	9,371	7,476	1,098	0	0	6,000	9,000	9,000	3,000	
	ADMIN & ENGINEERING	64,717	65,473	65,252	37,482	75,054	75,600	79,688	4,634	4,088	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-54310-110	STREETS WAGES (E)	87,510	95,843	97,909	48,778	97,556	89,500	90,755	(6,801)	1,255	3% COLA
100-54310-112	STREETS OT WAGES (E)	2,215	3,317	2,772	892	1,784	1,700	2,000	216	300	
100-54310-113	STREETS DBL OT WAGES (E)	1,355	2,832	1,770	425	850	3,700	2,000	1,150	(1,700)	
100-54310-121	STREETS FICA (E)	6,655	7,471	7,574	3,698	7,396	7,000	7,064	(332)	64	3% COLA
100-54310-122	STREETS RETIREMENT (E)	6,250	6,606	6,415	3,265	6,530	6,400	6,418	(113)	18	3% COLA
100-54310-123	STREETS HEALTH & DENTAL INSURANCE (E)	19,503	17,453	15,658	9,577	19,153	19,400	21,333	2,180	1,933	Employer Reduction from 88% to 86%
100-54310-124	STREETS LIFE INSURANCE (E)	255	272	232	116	232	250	341	109	91	
100-54310-125	STREETS UNIFORMS (E)	2,446	1,146	974	371	742	2,500	1,500	758	(1,000)	
100-54310-127	STREETS HSA FUNDING (E)	5,019	5,901	3,504	1,746	3,492	4,200	4,167	675	(34)	
100-54310-150	STREETS EQUIP REPAIRS/MAINT (E)	26,560	24,965	31,720	14,568	29,136	25,000	25,000	(4,136)	0	
100-54310-160	STREETS SUPPLIES (E)	3,510	5,441	6,375	3,095	6,190	6,500	6,500	310	0	
100-54310-170	STREETS GAS (E)	3,603	3,906	3,106	3,058	6,116	4,000	4,000	(2,116)	0	
100-54310-171	STREETS ELECTRIC (E)	6,209	5,372	5,418	2,980	5,959	6,000	6,000	41	0	
100-54310-173	STREETS WATER & SEWER (E)	676	718	710	369	738	900	900	162	0	
100-54310-175	STREETS ROAD MAINTENANCE (E)	24,244	4,052	25,265	4,437	8,874	25,000	30,000	21,126	5,000	
100-54310-180	STREETS FUEL (E)	13,285	11,230	11,966	3,017	6,033	9,500	9,500	3,467	0	
100-54310-190	STREETS TRAINING (E)	336	860	1,740	28	56	1,500	1,500	1,444	0	
100-54310-200	STREETS TELEPHONE (E)	579	1,281	455	271	542	500	600	58	100	
100-54310-280	SNOW/ICE CONTROL MATERIALS (E)	16,892	15,547	7,625	7,802	15,605	17,500	17,500	1,895	0	
100-54310-281	TRAFFIC SIGNS/MARKINGS (E)	2,363	1,938	1,503	147	293	2,000	2,000	1,707	0	
100-54310-282	HIGHWAY STRIPING/MARKING (E)	0	2,010	0	330	660	1,000	1,000	340	0	
100-54420-000	STREET LIGHTING (E)	34,918	41,817	37,592	19,620	39,240	37,000	40,000	760	3,000	
	STREETS	264,380	259,976	270,284	128,588	257,177	271,050	280,077	22,900	9,027	
100-54710-000	REFUSE COLLECTIONS (E)	163,891	154,715	144,750	78,860	157,721	167,600	172,628	14,907	5,028	
	GEN FUND - PUBLIC WORKS:	492,988	480,164	480,286	244,931	489,951	514,250	532,392	42,441	18,142	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-55210-110	REC DEPT WAGES (E)	77,839	99,664	90,067	59,202	118,404	122,000	129,500	11,096	7,500	3% COLA Placeholder + shift from Rec Athletics to Wages
100-55210-121	REC DEPT FICA (E)	6,022	7,603	6,738	4,668	9,336	9,300	9,486	150	186	3% COLA Placeholder
100-55210-122	REC DEPT RETIREMENT (E)	4,085	4,239	4,205	3,054	5,300	5,300	5,500	200	200	3% COLA Placeholder
100-55210-123	REC DEPT HEALTH & DENTAL INSURANCE (E)	7,087	6,752	7,137	5,040	10,080	10,000	11,200	1,120	1,200	Employer Reduction from 88% to 86%
100-55210-124	REC DEPT LIFE INSURANCE (E)	54	46	54	42	85	80	80	(5)	0	
100-55210-127	REC DEPT HSA FUNDING (E)	2,500	2,917	2,292	1,458	2,917	2,500	2,500	(417)	0	
100-55210-130	REC DEPT TECHNOLOGY/IT (E)	2,032	846	1,220	1,765	3,529	2,200	2,100	(1,429)	(100)	
100-55210-143	FACILITY MAINTENANC/EQUIPMENT (E)	5,000	275	1,251	2,486	4,971	6,000	8,500	3,529	2,500	
100-55210-150	REC DEPT REPAIRS/MAINTENANCE	0	2,351	230	0	0	0	0	0	0	
100-55210-160	REC DEPT SUPPLIES/MATERIALS (E)	1,833	3,110	1,523	1,037	2,074	2,500	2,500	426	0	
100-55210-161	REC DEPT MARKETING/PROMOTION (E)	0	0	0	0	0	4,000	3,000	3,000	(1,000)	
100-55210-190	REC DEPT TRAINING (E)	1,282	507	110	175	350	1,750	1,200	850	(550)	
100-55210-200	REC DEPT TELEPHONE	1,079	1,034	1,668	0	0	0	0	0	0	
100-55210-210	REC DEPT PUBLICATIONS	0	3,113	3,033	0	0	0	0	0	0	
100-55210-220	REC DEPT SOFTWARE/SUBSCRIPTION (E)	0	0	0	1,506	3,012	1,500	2,000	(1,012)	500	
100-55210-270	REC DEPT ATHLETIC PROGRAM EXP (E)	3,000	2,840	3,444	10,308	11,000	20,000	9,200	(1,800)	(10,800)	
100-55210-271	REC DEPT BASEBALL EXPENSES	8,169	6,788	7,892	0	0	0	0	0	0	
100-55210-273	REC DEPT ADULT FITNESS	1,430	416	57	0	0	0	0	0	0	
100-55210-275	REC DEPT PROGRAM EXPENSES (E)	8,609	9,084	13,290	9,208	18,417	16,000	16,000	(2,417)	0	
100-55210-278	EVENT EXPENSES (E)	968	569	472	2,100	4,200	2,000	3,750	(450)	1,750	
100-55210-279	REC DEPT DONATION/SPONSORSHIP (E)	4,968	745	999	1,000	2,000	0	1,000	(1,000)	1,000	
100-55210-280	KAYAK/PADDLEBOARD EXPENSE (E)	789	837	496	2,171	4,341	2,000	1,600	(2,741)	(400)	
100-55210-281	RECREATION MISC EXPENSE (E)	0	0	0	0	0	1,000	0	0	(1,000)	
	GEN FUND - RECREATION	136,747	153,736	146,178	105,220	200,016	208,130	209,116	9,100	986	
100-55410-110	PARKS WAGES (E)	42,273	47,041	53,286	26,661	53,321	64,000	65,219	11,898	1,219	3% COLA Placeholder
100-55410-112	PARKS OT WAGES (E)	749	1,755	986	520	550	550	700	150	150	3% COLA Placeholder
100-55410-113	PARKS DBL OT WAGES (E)	328	1,782	593	380	760	0	550	(210)	550	3% COLA Placeholder
100-55410-115	PARKS CONTRACT LABOR (E)	10,414	6,353	10,802	1,225	2,450	10,000	10,000	7,550	0	
100-55410-120	PARKS UNEMPLOYMENT (E)	480	288	0	0	0	0	0	0	0	
100-55410-121	PARKS FICA (E)	3,232	3,878	4,061	2,226	4,452	4,900	5,030	578	130	3% COLA Placeholder
100-55410-122	PARKS RETIREMENT (E)	2,414	2,717	2,428	1,439	2,878	2,500	2,496	(382)	(4)	
100-55410-123	PARKS HEALTH & DENTAL INSURANCE (E)	9,121	8,612	10,206	6,239	12,477	12,500	13,788	1,311	1,288	Employer Reduction from 88% to 86%
100-55410-124	PARKS LIFE INSURANCE (E)	85	22	160	113	226	170	282	55	112	
100-55410-125	PARKS UNIFORMS (E)	2,077	686	598	115	229	2,000	1,500	1,271	(500)	
100-55410-127	PARKS HSA FUNDING (E)	3,314	3,404	3,163	1,860	3,720	2,500	2,500	(1,220)	0	
100-55410-148	TENNIS COURT MAINTENANCE (E)	579	0	0	0	0	2,000	2,000	2,000	0	
100-55410-150	PARKS REPAIRS/MAINT (E)	17,388	14,033	20,472	7,595	15,191	19,000	19,000	3,809	0	
100-55410-160	PARKS SUPPLIES (E)	1,667	926	1,764	2,242	4,484	1,500	1,800	(2,684)	300	
100-55410-170	PARKS GAS (E)	3,993	4,328	833	1,664	3,328	4,500	3,500	172	(1,000)	
100-55410-171	PARKS ELECTRIC (E)	6,998	8,736	7,765	5,875	11,749	8,000	8,000	(3,749)	0	
100-55410-173	PARKS WATER & SEWER (E)	3,235	4,044	3,371	1,338	2,677	3,740	3,500	823	(240)	
100-55410-180	PARKS FUEL (E)	12,391	7,970	9,215	2,240	4,481	7,500	6,000	1,519	(1,500)	
	PARKS	120,737	116,572	129,705	61,731	122,972	145,360	145,864	22,892	503	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-55411-110	LAKEFRONT WAGES (E)	113,648	104,162	107,320	51,597	86,000	86,000	81,819	(4,181)	(4,181)	3% COLA Placeholder
100-55411-112	LAKEFRONT OT WAGES (E)	5,083	6,813	68	2,437	4,875	0	0	(4,875)	0	3% COLA Placeholder
100-55411-121	LAKEFRONT FICA (E)	9,083	8,565	8,221	4,912	9,825	6,800	6,183	(3,642)	(617)	3% COLA Placeholder
100-55411-125	LAKEFRONT UNIFORMS (E)	0	0	0	0	0	500	500	500	0	
100-55411-130	LAKEFRONT IT (E)	1,559	475	269	32	65	600	2,500	2,436	1,900	
100-55411-150	LAKEFRONT REPAIRS/MAINT (E)	9,414	5,803	5,199	11,278	13,000	8,000	8,000	(5,000)	0	
100-55411-153	LAKEFRONT PIER REPAIRS (E)	78,902	63,826	80,142	89,594	92,000	70,000	85,000	(7,000)	15,000	
100-55411-154	LAKEFRONT PIER INSTALLATION (E)	98,044	105,640	124,133	0	0	125,000	136,000	136,000	11,000	
	LAKEFRONT PIER REPLACEMENT FUND TRANSFER OUT	0	0	0	0	0	0	25,000	25,000	25,000	Need new account #
100-55411-160	LAKEFRONT SUPPLIES (E)	13,636	11,877	12,333	12,407	13,000	11,000	14,500	1,500	3,500	
100-55411-171	LAKEFRONT ELECTRIC (E)	0	0	0	0	0	0	0	0	0	
100-55411-200	LAKEFRONT TELEPHONE (E)	911	919	926	613	1,225	1,000	1,000	(225)	0	
100-55412-000	GENEVA LK LEVEL CORP (E)	0	3,000	0	0	0	4,400	4,400	4,400	0	
100-55412-000	ENHANCEMENT COMMITTEE (E)	427	355	555	0	0	800	500	500	(300)	
100-56120-000	HOLIDAY DECORATION SUPPLIES (E)	1,112	723	388	999	1,997	1,500	1,500	(497)	0	
100-56130-000	TREE ENHANCEMENT (E)	6,590	9,933	9,558	1,566	3,133	8,500	8,500	5,367	0	
100-56420-190	HORVATH PROPERTY EXPENSE (E)	716	1,059	163	444	889	1,000	1,000	111	0	
	LAKEFRONT	339,125	323,149	349,274	175,881	226,008	325,100	376,402	150,393	51,302	
100-57000-000	OPERATING TRANSFER OUT	142,697	0	0	0	0	0	0	0	0	
100-57921-142	BANK SERVICE CHARGES AND FEES	0	0	50	172	344	0	300	(44)	300	
100-57921-150	LATE FEES, PENALTIES, INTEREST	0	191	40	51	101	0	50	(51)	50	
100-59000-000	OPERATING TRANSFER	0	12,800	0	0	0	0	0	0	0	
	MISC	142,697	12,991	90	223	445	0	350	(95)	350	
	GEN FUND - PARKS, BEACH, LAUNCH:	602,559	452,712	479,069	237,834	349,425	470,460	522,615	173,190	52,155	
	GENERAL FUND - REVENUES:	3,459,664	3,750,963	3,976,242	2,399,632	3,941,319	3,735,274	4,101,256	159,937	365,982	
	GENERAL FUND - EXPENSES:	3,715,742	3,525,809	3,722,807	2,075,611	3,558,152	3,713,774	4,101,255	493,104	337,481	
	GENERAL FUND - TOTAL:	(256,078)	225,154	253,436	324,020	383,167	21,500	0	(333,167)	28,500	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
	ARPA LOCAL RECOV REVENUES	NA	NA	280,220	0	231,730	231,730	NA	NA	NA	
115-52320-165	ARPA LOCAL RECOV EXPENDITURES (E)	NA	NA	48,490	4,104	231,730	231,730	NA	NA	NA	
	ARPA LOCAL RECOV TOTAL	NA	NA	231,730	(4,104)	0	0	NA	NA	NA	
	IGA EMS - REVENUES:	NA	928,077	928,077	616,854	928,077	928,077	928,077	0	0	
	IGA EMS - FROM EMS RESERVES	NA	0	0	0	0	121,923	119,567	121,923	(2,356)	
	IGA EMS - REIMBURSEMENTS	NA	0	0	0	0	0	0	0	0	
115-52320-165	EMS IGA EXPENDITURES (E)	NA	762,756	796,657	379,596	838,445	1,050,000	1,047,644	209,200	(2,356)	
	IGA EMS - TOTAL:	NA	165,321	131,420	237,258	89,633	0	0	(87,277)	0	
125-52320-165	TREE ENHANCEMENT EXPENDITURES			3,539							
POLICE REFERENDUM 2025 FUND											
130-52120-110	POLICE REFERENDUM WAGES 1	NA	NA	NA	NA	24,850	49,707	88,417	63,567	38,710	5% Union Increase
130-52120-110	POLICE REFERENDUM WAGES 2	NA	NA	NA	NA	0	0	88,150	88,150	88,150	3% COLA
130-52120-121	FICA	NA	NA	NA	NA	0	0	14,277	14,277	14,277	
130-52120-122	WRS	NA	NA	NA	NA	0	0	30,967	30,967	30,967	
130-52120-123	INSURANCE	NA	NA	NA	NA	0	0	55,680	55,680	55,680	Employer Reduction from 88% to 86%
130-52120-124	POLICE REFERENDUM LIFE INSURANCE	NA	NA	NA	NA	0	0	176	176	176	Added
130-52120-125	UNIFORM	NA	NA	NA	NA	0	0	1,800	1,800	1,800	
130-52120-127	HSA	NA	NA	NA	NA	0	0	10,000	10,000	10,000	
130-52120-130	IT	NA	NA	NA	NA	0	0	12,019	12,019	12,019	AXON Taser ProPhoenix
130-52120-200	PHONES	NA	NA	NA	NA	0	0	1,000	1,000	1,000	
	POLICE REFERENDUM GEN FUND REPAYMENT	NA	NA	NA	NA	0	0	24,850	24,850	24,850	Removed from Police Referendum Wages 1
	PD 2025 REFERENDUM REVENUES	NA	NA	NA	NA	24,850	49,707	399,980	375,130	350,273	
	PD 2025 REFERENDUM - EXPENDITURES:	NA	NA	NA	NA	24,850	49,707	327,336	302,486	277,629	
	PD 2025 REFERENDUM - TOTAL:	NA	NA	NA	NA	0	0	72,644	72,644	72,644	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
WATER FUND										
200-51990-000	EMPLOYEE RECOGNITION	0	250	341	0	0	475	475		0
200-57346-000	NEW WATER METERS (E)	22,926.00-	4,192	0	6,510	13,019	25,000	25,000	11,981	0
200-57346-100	METER REPLACEMENT PROGRAM (E)	26,351	0	275	13,616	27,231	30,000	30,000	2,769	0
200-57403-000	WATER DEPRECIATION (E)	223,863	212,323	274,586	0	0	0	0	0	0
200-57408-000	WATER TAX EQUIVALENT (E)	99,961	74,355	100,875	0	0	100,800	100,800	100,800	0
200-57427-000	INTEREST EXPENSE (E)	122,973	247,536	232,359	2,576	5,152	0	0	(5,152)	0
200-57599-000	WATER INSURANCE EXPENSE (E)	26,532	29,330	34,706	32,727	32,727	33,000	33,000	274	0
200-57600-150	WELL #3 - REPAIRS (E)	609	690	1,310	270	540	800	800	260	0
200-57601-150	WELL #1 - REPAIRS (E)	0	451	0	0	0	800	800	800	0
200-57602-150	WELL #2 - REPAIRS (E)	13,059	0	1,514	800	1,600	800	800	(800)	0
200-57610-140	WATER FUND CAPITAL OUTLAY (E)	43,127.17-	1,852	7,148	1,539,478	3,078,956	0	0	(3,078,956)	0 Capital Fund
200-57622-170	WATER POWER - NATURAL GAS (E)	6,500	6,740	2,054	3,201	6,402	7,000	7,000	598	0
200-57622-171	WATER POWER - ELECTRIC (E)	70,409	78,729	76,963	42,313	84,626	65,000	84,000	(626)	19,000
200-57623-160	WATER PUMPING SUPPLIES (E)	206	170	574	0	0	200	200	200	0
200-57623-170	WATER TESTING (E)	2,606	6,012	3,090	1,188	2,375	3,000	3,000	625	0
200-57630-110	WATER TREATMENT - WAGES (E)	57,757	53,275	48,941	32,529	65,057	55,000	55,373	(9,684)	373 3% COLA
200-57630-112	WATER TREATMENT - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0
200-57630-113	WATER TREATMENT - DBL OT WAGES (E)	1,027	1,050	1,160	316	633	1,500	1,500	867	0 3% COLA
200-57630-121	WATER TREATMENT - FICA (E)	3,698	4,049	4,210	2,603	5,206	4,400	4,317	(889)	(83) 3% COLA
200-57630-122	WATER TREATMENT - RETIREMENT (E)	2,507	3,914	3,987	2,343	4,687	4,000	3,922	(765)	(78)
200-57630-123	WATER TREATMENT - HEALTH & DENTAL INS (E)	10,158	8,596	5,660	3,338	6,676	6,800	7,327	651	527 Employer Reduction from 88% to 86%
200-57630-124	WATER TREATMENT - LIFE INS (E)	121	111	58	31	62	100	59	(3)	(41)
200-57630-127	WATER TREATMENT HSA FUNDING (E)	3,333	3,472	1,667	972	1,944	1,700	1,667	(278)	(34)
200-57631-160	WATER TREATMENT CHEMICALS (E)	122,518	138,862	112,083	60,980	121,960	140,000	180,000	58,040	40,000
200-57632-160	WATER TREATMENT SUPPLIES (E)	2,239	2,440	1,858	743	1,485	2,200	4,000	2,515	1,800
200-57635-150	WATER TREATMENT REPAIRS/ MAINT (E)	2,567	4,341	2,597	2,159	4,319	5,000	4,000	(319)	(1,000)
200-57640-110	WATER DISTRIBUTION - WAGES (E)	48,985	57,925	51,704	32,417	64,835	55,000	55,373	(9,462)	373 3% COLA
200-57640-112	WATER DISTRIBUTION - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0
200-57640-113	WATER DISTRIBUTION-DBL OT WAGE (E)	1,027	1,050	1,161	317	633	1,500	1,500	867	0
200-57640-121	WATER DISTRIBUTION - FICA (E)	3,699	4,050	4,211	2,604	5,207	4,225	4,317	(890)	92 3% COLA
200-57640-122	WATER DISTRIBUTION -RETIREMENT (E)	3,870	3,915	3,988	2,344	4,689	4,000	3,922	(767)	(78) 3% COLA
200-57640-123	WATER DISTRIBUTION - HLTH INS (E)	10,158	8,596	4,794	3,338	6,676	6,800	7,546	870	746 Employer Reduction from 88% to 86%
200-57640-124	WATER DISTRIBUTION - LIFE INS (E)	121	111	58	31	62	100	59	(3)	(41)
200-57640-127	WATER DISTRIBUTION HSA FUNDING (E)	3,334	3,473	1,667	972	1,945	1,800	1,667	(278)	(134)
200-57641-160	WATER DISTRIBUTION SUPPLIES (E)	5,829	3,907	5,523	1,670	3,341	6,000	6,000	2,659	0
200-57650-150	WATER TOWERS REPAIRS/MAINT (E)	114	780	13,846	0	0	8,000	1,500	1,500	(6,500)
200-57651-150	WATER MAINS REPAIRS/MAINT (E)	44,000	18,654	32,983	32,825	65,649	25,000	35,000	(30,649)	10,000
200-57652-150	WATER SERVICES REPAIRS/ MAINT (E)	8,303	4,165	6,711	5,554	11,109	10,000	10,000	(1,109)	0
200-57653-151	WATER METER TESTING (E)	0	3,230	376	0	0	4,000	4,000	4,000	0
200-57654-150	HYDRANT REPAIRS/MAINT (E)	276.52-	2,018	0	0	0	12,000	12,000	12,000	0
200-57656-110	WATER ACCOUNTING - WAGES (E)	46,863	47,663	52,431	32,620	57,000	57,000	58,751	1,751	1,751 3% COLA
200-57656-150	CROSS CONNECTION INSPECTION (E)	19,080	20,840	21,720	10,904	21,808	22,000	23,000	1,192	1,000
200-57902-112	WATER ACCOUNTING - OT WAGES	0	0	0	161	322	0	300	(22)	300
200-57902-121	WATER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	5,142	4,400	4,494	(647)	94 3% COLA

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
200-57902-122	WATER ACCOUNTING- RETIREMENT (E)	3,470	3,207	3,769	2,278	4,557	4,100	4,230	(327)	130	3% COLA
200-57902-123	WATER ACCOUNTING - HEALTH & DENTAL INS (E)	16,326	10,232	12,504	7,622	15,245	15,500	16,768	1,523	1,268	Employer Reduction from 88% to 86%
200-57902-124	WATER ACCOUNTING - LIFE INS (E)	0	0	129	95	190	150	150	(40)	0	
200-57902-127	WATER ACCT HSA FUNDING (E)	3,281	2,865	3,125	1,823	3,200	3,200	3,125	(75)	(75)	
200-57903-125	WATER METER READING - UNIFORMS (E)	4,916	2,267	2,673	952	1,905	5,500	4,000	2,095	(1,500)	
200-57920-110	WATER ADMIN - WAGES (E)	33,397	34,304	38,352	23,606	41,000	41,000	41,986	986	986	3% COLA
200-57920-121	WATER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,212	12	12	3% COLA
200-57920-122	WATER ADMIN - RETIREMENT (E)	2,425	2,429	(15,514)	1,634	3,268	2,900	3,023	(245)	123	3% COLA
200-57920-123	WATER ADMIN - HEALTH & DENTAL INS (E)	7,162	6,542	7,831	4,991	9,982	10,100	10,614	632	514	Employer Reduction from 88% to 86%
200-57920-124	WATER ADMIN - LIFE INS (E)	0	0	148	93	150	150	229	79	79	
200-57920-127	WATER ADMIN HSA FUNDING (E)	2,000	2,313	2,000	1,167	2,000	2,000	2,000	0	0	
200-57921-142	BANK-CR CARD-PMT PROCESS'G FEE (E)	0	396	12,771	3,836	7,672	0	7,700	28	7,700	
200-57921-130	WATER IT EXPENSE (E)	107	601	671	19	37	1,200	1,200	1,163	0	
200-57921-160	WATER OFFICE SUPPLIES (E)	8,378	12,134	4,775	4,020	8,040	10,000	4,000	(4,040)	(6,000)	
200-57921-200	WATER TELEPHONE (E)	988	1,247	3,842	1,721	3,441	850	700	(2,741)	(150)	
200-57922-000	SOFTWARE LIC FEES & IT SUPPORT (E)	809	16	0	0	0	0	0	0	0	
200-57923-000	WATER ATTORNEY EXPENSE (E)	0	982	437	0	0	1,200	1,200	1,200	0	
200-57924-000	WATER ENGINEERING EXPENSE (E)	739	3,920	21,626	3,290	6,580	10,000	6,500	(80)	(3,500)	
200-57925-000	WATER AUDIT EXPENSE (E)	11,179	17,329	32,455	17,823	17,823	12,000	18,000	177	6,000	
200-57925-100	WATER RATE STUDY EXPENSE (E)	5,968	0	20,157	19,512	22,000	0	0	(22,000)	0	
200-57928-000	WATER REGULATORY EXPENSE (E)	822	818	0	0	0	950	0	0	(950)	
200-57930-130	WATER DRUG TESTING EXPENSE (E)	0	0	0	0	0	1,000	1,000	1,000	0	
200-57930-140	WATER DIGGERS HOTLINE EXPENSE (E)	243	692	341	311	621	3,000	1,500	879	(1,500)	
200-57929-000	WATER SYSTEM MAPPING EXPENSE (E)	1,981	2,122	2,043	1,560	3,120	3,500	3,500	380	0	
200-57930-190	WATER TRAINING EXPENSE	2,231	1,738	3,023	1,552	3,104	1,500	3,000	(104)	1,500	
200-57933-150	WATER TRANSP REPAIRS/MAINT (E)	1,159	558	1,294	458	916		1,000	84	1,000	
200-57933-180	WATER FUEL EXPENSE (E)	1,240	994	1,030	687	1,374	1,500	1,200	(174)	(300)	
200-57933-000	WATER TRANSPORTATION EXPENSES (E)	0	0	0	196,829	518,458	667,513	206,771	(311,687)	(460,742)	
200-57933-150	WATER TRANSP REPAIR/MAINT (E)	0	0	0	110,785	221,963	299,363	207,140	(14,823)	(92,223)	
200-57935-150	WATER PLANT REPAIRS/MAINT (E)	4,525	11,188	8,100	8,325	16,651	15,000	15,000	(1,651)	0	
200-57934-000	WATER DEBT SERVICE PRINCIAL (E)	90,558	0	0	0	0	0	0	0	0	
200-57934-150	WATER DEBT SERVICE INTEREST (E)										
200-57940-000	DEBT ISSUANCE COST (E)										
200-57945-000	WATER DEBT SERVICE MISC EXP (E)	158	317	726	483	967	0	0	(967)	0	
200-57951-000	WATER SHOP TOOLS (E)	281	146	514	0	0	500	500	500	0	
200-57952-000	WATER LAB EQUIPMENT	154	198	1,470	0	0	0	2,000	2,000	2,000	
200-57995-000	SWLFL PRINC	0	0	0	5,628	11,256	0	154,487	143,231	154,487	Assumes draw 100% in 2026
200-57995-150	SWFL INTEREST	0	0	0	1,488	2,976	0	75,240	72,264	75,240	Assumes draw 100% in 2026
200-57996-000	CLEAN WATER FUND LOAN EXP	0	0	17,009	9	18	0	0	(18)	0	Assumes draw 100% in 2026
200-57997-000	SAFE DRINKING WATER LOAN EXP	0	0	20,009	9	18	0	0	(18)	0	Assumes draw 100% in 2026
200-58801-000	IT SUPPORT/ANNUAL FEES	4,048	6,126	4,985	13,028	15,000	0	15,000	0	15,000	
	WATER FUND - REVENUES:	884,891	1,006,621	927,701	428,709	857,418	961,700	1,656,060	798,642	694,360	
	WATER FUND - EXPENDITURES:	1,211,619	1,197,675	1,341,687	2,315,460	4,661,984	1,829,276	1,596,443	(3,066,016)	(232,833)	
	WATER FUND - TOTAL:	(326,728)	(191,054)	(413,986)	(1,886,751)	(3,804,565)	(867,576)	59,617	3,864,658	927,193	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
SEWER FUND										
300-51990-000	EMPLOYEE RECOGNITION	0	250	341	0	0	200	200	200	0
300-58403-000	SEWER DEPRECIATION			158,856	0	0	0	0	0	Budget depreciation?
300-57408-000	SEWER TAX EQUIVALENT	3,673	2,890	3,695	0	0	0	0	0	0
300-58427-000	INTEREST EXPENSE	60,000	122,719	114,244	0	0	0	0	0	0
300-58428-000	SEWER AMORTIZATION			(9,229)					0	Budget Amortization?
300-58801-000	IT SUPPORT/ANNUAL FEES (E)	4,048	3,977	4,577	8,982	9,200	4,000	8,000	(1,200)	4,000
300-58929-000	SEWER SYSTEM MAPPING (E)	0	60	0	0	0	250	250	250	0
300-58930-000	DEBT ISSUANCE COST (E)	45,279	0	0	0	0	0	0	0	0
300-58964-110	SEWER ACCOUNTING - WAGES (E)	45,993	49,925	54,541	32,620	57,000	57,000	58,751	1,751	1,751 3% COLA
300-58964-112	SEWER ACCOUNTING - OT WAGES	0	0	0	161	322	0	0	(322)	0
300-58964-121	SEWER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	4,400	4,400	4,494	94	94 3% COLA
300-58964-122	SEWER ACCOUNTING - RETIREMENT (E)	3,470	3,207	3,769	2,278	4,100	4,100	4,230	130	130 3% COLA
300-58964-123	SEWER ACCOUNTING - HEALTH & DENTAL INS (E)	16,326	10,232	12,348	7,622	15,245	16,000	16,768	1,523	768 Employer Reduction from 88% to 86%
300-58964-124	SEWER ADMIN - LIFE INS (E)	0	0	129	95	189	0	229	40	229
300-58964-127	SEWER ACCT HSA FUNDING (E)	3,281	2,864	3,125	1,823	3,200	3,200	3,125	(75)	(75)
300-58965-000	SEWER DEBT SERVICE MISC EXP (E)	158	317	722	483	967	750	1,000	33	250
300-58965-110	SEWER ADMIN - WAGES (E)	36,260	36,023	38,352	23,606	41,000	41,000	41,986	986	986 3% COLA
300-58965-121	SEWER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,212	12	12 3% COLA
300-58965-122	SEWER ADMIN - RETIREMENT (E)	1,971	2,429	(5,154)	1,634	2,900	2,900	3,023	123	123 3% COLA
300-58965-123	SEWER ADMIN - HEALTH & DENTAL INS (E)	7,162	6,542	7,757	4,991	9,981	10,100	10,614	632	514 Employer Reduction from 88% to 86%
300-58965-124	SEWER ADMIN - LIFE INS (E)	0	0	148	93	185	200	200	15	0
300-58965-127	SEWER ADMIN HSA FUNDING (E)	2,000	2,313	2,000	1,167	2,333	2,000	2,000	(333)	0
300-58965-130	SEWER ADMIN MISC EXPENSE			256					0	0
300-58965-140	SEWER CAPITAL OUTLAY (E)	0	0	62,728	0	0	0	0	0	0
300-58966-142	BANK-CR CARD-PMT PROCESS'G FEE	0	0	0	3,841	7,682	0	7,700	19	7,700
300-58966-160	SEWER OPERATING SUPPLIES (E)	253	535	55	0	0	500	500	500	0
300-58966-170	SEWER UTILITIES - NATURAL GAS (E)	3,127	9,604.18-	1,326	1,302	2,604	3,750	3,000	396	(750)
300-58966-171	SEWER UTILITIES - ELECTRIC (E)	11,929	11,856	11,835	7,562	15,125	14,200	15,200	75	1,000
300-58967-000	SEWER FUEL EXPENSE (E)	2,271	1,468	1,978	868	1,737	1,780	1,500	(237)	(280)
300-58967-150	SEWER VEHICLE REPAIRS & MAINT (E)	932	2,675	0	184	369	3,000	3,000	2,631	0
300-58968-150	SEWER COLLECTION SYSTEM MAINT (E)	8,900	11,403	17,825	55	110	10,000	15,000	14,890	5,000
300-58969-130	SEWER IT EXPENSE (E)	107	367	0	0	0	650	0	0	(650)
300-58969-160	SEWER OFFICE SUPPLIES (E)	10,908	8,830	4,172	2,631	5,262	10,000	3,500	(1,762)	(6,500)
300-58969-200	SEWER TELEPHONE (E)	940	1,264	3,842	1,709	3,417	1,000	1,000	(2,417)	0
300-58970-000	SEWER ATTORNEY EXPENSE (E)	0	982	437	0	0	925	925	925	0
300-58972-000	SEWER AUDIT EXPENSE (E)	9,779	12,339	29,455	17,823	17,823	12,000	17,000	(823)	5,000
300-58973-000	SEWER ENGINEERING EXPENSE (E)	1,429	3,080	3,191	1,300	2,600	2,000	2,000	(600)	0
300-58974-000	SEWER INSURANCE EXPENSE (E)	26,532	29,330	34,706	32,727	32,727	38,000	36,000	3,273	(2,000)
300-58975-130	SEWER DRUG TESTING EXPENSE (E)	86	0	0	0	0	0	0	0	0
300-58975-190	SEWER TRAINING EXPENSE (E)	250	171	806	0	0	250	250	250	0
300-58976-000	SEWER REPLACEMENT FUND (E)	0	7,260	0	0	0	8,000	8,000	8,000	0
300-58980-300	WALCOMET SEWERAGE EXPENSES (E)	689,148	717,448	775,033	384,768	769,537	760,000	840,000	70,463	80,000
300-58980-310	WALCOMET SEWER CONNECTION FEE (E)	66,000	76,000	71,910	4,230	8,460	71,910	74,120	65,660	2,210
300-58996-000	I & I REDUCTION (E)	37,135	0	0	0	0	20,000	20,000	74,120	54,120

11/17/2025 FINAL											
EXPENDITURES		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
Account	Title	Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
		Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
300-58960-000	SEWER DEBT SERVICE - PRINCIPAL (E)	0	0	0	103,313	103,313	110,800	108,526	5,213	(2,274)	
300-58961-000	SEWER DEBT SERVICE - INTEREST (E)	0	0	0	56,597	103,156	103,156	105,884	2,728	2,728	
200-57999-000	CWFL PRINC	0	0	0	0	0	0	87,309	87,309	87,309	
200-57999-150	CWLF INTEREST	0	0	0	862	1,723	0	42,522	40,799	42,522	
204-XXXXX	CONTINGENCY	0	0	0	0	0	0	0	0	0	Need new account #
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,551,019	136,202	231,174	
	SEWER FUND - EXPENDITURES:	1,105,109	1,134,510	1,416,411	709,612	1,229,867	1,321,221	1,551,019	375,272	283,918	
	SEWER FUND - TOTAL:	220,307	341,897	373	4,494	184,951	(1,376)	0	(239,070)	(52,744)	
2% FUND											
215-52320-106	FIRE INSPECTOR OFFICER WAGES (E)	4,750	6,000	5,193	3,700	7,400	6,000	6,588	(812)	588	3% COLA
215-52320-121	FIRE INSPECTOR FICA (E)	561	623	505	309	618	560	504	(114)	(56)	3% COLA
215-52320-165	FIRE DUES 2% EXPENDITURES (E)	65,752	8,455	59,591	0	22,000	10,000	37,000	15,000	27,000	
	2% DUES FUND - REVENUES:	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000	
	2% DUES FUND - EXPENDITURES:	71,063	15,078	65,288	4,009	30,019	16,560	44,092	14,073	27,532	
	2% DUES FUND - TOTAL:	(42,166)	19,989	(22,238)	(4,009)	20,953	18,440	908	(20,045)	(17,532)	
EMS GRANTS											
220-42004	ACT 102 GRANT	12,745	44,503	0	0	0	0	0	0	0	
220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	12,195	0	0	0	0	0	0	0	
220-42100	EMS FLEX GRANT	0	44,503	0	0	0	0	0	0	0	
220-49200	OPERATING TRANSFER IN	0	0	0	0	0	0	0	0	0	
220-52320-165	ACT 102 EXPENDITURES (E)	7,373	7,373	8,805	0	0	8,000	0	0	(8,000)	
220-52320-170	ACT 102 ARPA EXPENDITURES	11,079	5,607	0	0	0	0	0	0	0	
220-52320-200	EMS FLEX GRANT EXPENDITURES	0	89,005	286	0	0	0	0	0	0	
	EMS GRANTS - REVENUES:	24,940	101,200	0	0	0	8,000	0	0	(8,000)	
	EMS GRANTS - EXPENDITURES:	43,392	203,185	9,091	0	0	8,000	0	0	(8,000)	
	EMS GRANTS - TOTAL:	(18,451)	(101,985)	(9,091)	0	0	0	0	0	0	
225-54635-130	RECYCLING OTHER EXPENSE (E)	10,840	13,044	0	18,872	19,000	2,000	15,000	(4,000)	13,000	Was \$16,000
225-54635-131	RECYCLING FEES (E)	79,770	81,669	75,852	41,750	83,500	84,000	90,000	6,500	6,000	Was \$84,000
225-54635-150	RECYCLING REPAIRS/MAINT (E)	4,021	3,384	1,943	0	0	3,000	3,000	3,000	0	
225-54635-160	RECYCLING PROGRAM SUPPLIES (E)	500	500	664	500	1,000	500	500	(500)	0	
225-54635-165	RECYCLING TIPPING FEES (E)	3,804	27,581	0	0	0	2,500	0	0	(2,500)	
	RECYCLING - REVENUES, INCL TRANSFER IN:	119,487	105,421	97,725	58,676	108,500	92,000	108,500	0	16,500	
	RECYCLING - EXPENDITURES:	98,936	126,177	78,458	61,122	103,500	92,000	108,500	5,000	16,500	
	RECYCLING GRANTS - TOTAL:	20,552	(20,756)	19,267	(2,445)	5,000	0	0	(5,000)	0	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
KNC FUND										
230-51990-000	EMPLOYEE RECOGNITION			300	0	300	300	300	0	0
230-58100-110	KNC REGULAR WAGES			81,929	44,063	88,126	87,981	90,620	2,494	2,639
230-58100-121	KNC FICA			6,478	3,358	6,715	6,731	6,932	217	201
230-58100-122	KNC RETIREMENT	3,444	3,820	3,829	1,980	3,960	3,980	4,248	288	268
230-58100-123	KNC HEALTH & DENTAL INSURANCE	6,600	6,628	7,141	4,896	9,792	9,894	10,792	1,000	898
230-58100-124	KNC LIFE INSURANCE	42	41	59	30	61	60	70	9	10
230-58100-127	KNC HSA FUNDING	2,500	3,125	2,500	1,250	2,500	2,500	2,500	0	0
230-58100-180	KNC FUEL			391	227	454	450	450	(4)	0
230-58100-200	KNC PHONE EXPENSE			7	54	109	888	888	779	0
	KNC - REVENUES:	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC - EXPENDITURES:	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC - TOTAL:	(0)	0	(0)	(0)	0	0	0	(0)	0

11/17/2025 FINAL		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
LIBRARY FUND											
400-51990-000	EMPLOYEE RECOGNITION	0	750	900	1,350	1,350	1,350	1,400	50	50	
400-58100-110	LIBRARY WAGES (E)	193,731	196,898	194,703	104,179	208,358	209,377	224,867	16,509	15,490	3% COLA
400-58100-121	LIBRARY FICA (E)	13,191	13,345	13,404	7,018	14,035	16,733	17,019	2,984	286	
400-58100-122	LIBRARY RETIREMENT (E)	10,117	9,815	10,665	5,499	10,997	11,515	7,998	(2,999)	(3,517)	
400-58100-123	LIBRARY HEALTH & DENTAL INSURANCE (E)	27,757	28,118	35,750	23,721	47,441	41,178	49,134	1,693	7,956	Employer Reduction from 88% to 86%
400-58100-124	LIFE INSURANCE	0	0	0	199	398	0	400	2	400	
400-58100-127	LIBRARY HSA FUNDING (E)	8,281	11,562	9,698	4,687	9,375	10,000	10,000	625	0	
400-58100-130	LIBRARY EQUIPMENT (E)	3,209	2,902	3,214	1,431	2,861	1,200	4,500	1,639	3,300	
400-58100-160	LIBRARY SUPPLIES (E)	6,079	4,343	5,030	1,780	3,560	3,500	3,500	(60)	0	
400-58100-161	LIBRARY POSTAGE (E)	121	81	82	73	146	125	125	(21)	0	
400-58200-000	ADULT PRINT (E)	10,186	11,808	10,604	3,669	7,338	10,000	10,000	2,662	0	
400-58200-100	ADULT DIGITAL (E)	2,206	1,893	2,510	538	1,075	2,000	1,000	(75)	(1,000)	
400-58201-000	CHILDREN PRINT (E)	4,314	4,630	4,764	958	1,917	3,500	3,500	1,583	0	
400-58201-100	CHILDREN DIGITAL (E)	1,747	346	(58)	0	0	2,000	1,000	1,000	(1,000)	
400-58210-000	LIBRARY TRAINING & CONFERENCES (E)	247	1,000	1,843	97	194	2,000	2,000	1,806	0	
400-58210-100	TRAINING - GRANT RELATED	0	0	0	1,069	1,069	0	0	(1,069)	0	
400-58220-000	LIBRARY MILEAGE EXPENSE (E)	294	215	458	0	0	400	400	400	0	
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS (E)	2,022	3,495	2,524	1,043	2,085	3,000	3,000	915	0	
400-58232-000	LIBRARY CRAFTS (E)	596	602	674	301	603	500	500	(103)	0	
400-58240-000	LIBRARY MEDIA (E)	3,262	2,339	2,005	1,215	2,429	3,500	3,500	1,071	0	
400-58280-000	LIBRARY PERIODICALS (E)	3,110	2,495	1,984	2,019	4,038	2,100	2,200	(1,838)	100	
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	15,016	13,966	12,463	10,056	20,113	12,600	13,450	(6,663)	850	
410-58200-101	BOOKS, BOARD COMMITTED (E)	499	152	0	0	0	200	200	200	0	
410-58200-102	BOOKS, DONOR DESIGNATED (E)	1,326	908	180	382	763	100	100	(663)	0	
410-58240-101	MEDIA, DONOR DESIGNATED (E)	0	366	0	0	0	200	200	200	0	
410-58250-000	LIBRARY CHAPIN EXPENDITURES (E)	2,564	3,830	3,955	3,034	6,068	4,000	4,000	(2,068)	0	
410-58255-000	LIB FRIENDS EXPENDITURE (E)	21,220	4,541	3,398	1,795	3,589	4,000	4,000	411	0	
410-58320-000	CAPITAL, BOARD DESIGNATED	0	0	0	25	50	0	0	(50)	0	
410-58330-000	DONOR DESIGNATED EXPENDITURES (E)	690	4,980	1,787	1,393	2,786	2,500	4,450	1,664	1,950	
410-58340-000	BOARD COMMITTED EXPENDITURES (E)	3,998	4,098	8,120	1,469	2,938	2,500	2,600	(338)	100	
	LIBRARY FUND - REVENUES:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)	
	LIBRARY FUND - EXPENDITURES:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965	
	LIBRARY FUND - TOTAL:	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)	
400-58100-135	LIBRARY ADMINISTRATION COSTS (E)	7,998	10,513	457	746	1,492	9,400	9,400	7,908	0	
400-58100-150	LIBRARY BLDG REPAIRS & MAINT (E)	4,184	7,851	3,340	628	1,255	2,000	2,000	745	0	
400-58100-155	LIBRARY BLDG SUPPLIES (E)	635	1,110	568	585	1,169	1,000	771	(398)	(229)	
400-58100-170	LIBRARY BLDG GAS (E)	2,937	3,016	2,224	2,508	5,017	2,700	2,700	(2,317)	0	
400-58100-171	LIBRARY BLDG ELECTRIC (E)	6,594	7,132	7,655	3,427	6,853	6,800	7,127	274	327	
400-58100-173	LIBRARY BLDG WATER & SEWER (E)	1,154	763	512	346	691	900	810	119	(90)	
400-58100-175	JANITORIAL SERVICES (E)	8,100	6,115	8,100	4,050	8,100	6,800	8,100	0	1,300	
400-58100-200	LIBRARY TELEPHONE (E)	4,081	2,978	5,198	3,321	6,642	3,500	1,767	(4,875)	(1,733)	
	LIBRARY FUND MISC - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934	
	LIBRARY FUND MISC - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)	
	LIBRARY FUND - TOTAL:	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
FIREWORKS FUND										
415-52320-165	FIREWORKS EXPENDITURE (E)	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0
	FIREWORKS FUND - REVENUES:	27,703	28,439	30,923	20,794	27,000	29,580	29,580	2,580	0
	FIREWORKS FUND - EXPENDITURES:	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0
	FIREWORKS FUND - TOTAL:	1,718	2,742	5,237	(4,904)	1,303	4,580	4,580	3,277	0
TID #1 FUND										
420-52320-165	TIF #1 EXPENDITURE (E)	0	0	0	12,500	12,500	0	10,000	(2,500)	10,000
	TID #1 - REVENUES:	NA	NA	NA	12,500	12,500	0	0	(12,500)	0
	TID #1 - EXPENDITURES:	NA	NA	NA	12,500	12,500	0	10,000	(2,500)	10,000
	TID #1 FUND - TOTAL:	NA	NA	NA	0	0	0	(10,000)	(10,000)	(10,000)

500-50000-140

**VILLAGE OF WILLIAMS BAY RESOLUTION NO.
R-69-25**

**A RESOLUTION OF THE VILLAGE BOARD OF WILLIAMS BAY
ADOPTING THE 2025 ANNUAL BUDGET AND ESTABLISHING THE PROPERTY TAX LEVY
FOR THE VILLAGE OF WILLIAMS BAY**

WHEREAS, the Village Treasurer has prepared an Annual Budget for the 2026 fiscal year in accordance with requirements of Chapter 46-6 of the Municipal Code of the Village of Williams Bay; and

WHEREAS, the Village Board has reviewed the proposed revenues from all sources and the proposed expenditures for all purposes and has directed that the proposed budget be adjusted accordingly; and

WHEREAS, a public hearing on the Annual Budget was held November 17, 2025 after due and proper notice of said hearing, attached hereto, having been given in accordance with the provisions of Section 65.90(3)(a), Wisconsin Statutes; and

WHEREAS, it is necessary to levy a property tax in the amount of \$4,329,301 to fund the expenses of Village government as contained in the 2026 Annual Budget. The levy shall be allocated as follows:

General Fund Levy:	\$1,807,432
Recycling Fund Levy:	\$100,500
Library Fund Levy:	\$240,000
EMS Fund Levy:	\$928,077
PD Referendum Fund Levy:	\$399,980
Debt Service Fund Levy:	\$853,312

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Williams Bay, Wisconsin that the 2026 Annual Budget which is attached hereto as and made a part hereof, is hereby approved.

Passed and adopted this 17th day of November, 2025.

VILLAGE OF WILLIAMS BAY:

Adam Jaramillo, President

ATTEST:

Tina Kolls, Clerk

ATTACHMENTS:

- (1) Village of Williams Bay 2026 Budget Public Hearing Notice**
- (2) Village of Williams Bay Annual Budget for 2026**

ATTACHMENT #1:

Village of Williams Bay 2025 Budget Public Hearing Notice

ATTACHMENT #2:

Village of Williams Bay Annual Budget for 2025

**VILLAGE OF WILLIAMS BAY
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that a public hearing will be held before the Village Board of the Village of Williams Bay on Monday, November 17, 2025 at 6:30 p.m. or as soon thereafter as matter can be heard at the Village Hall located at 250 Williams St, Williams Bay, WI 53191. The purpose of the public hearing is to solicit public comment on the Village's 2026 Annual Property Tax Levy and Budget. A copy of the proposed **2026** Annual Budget is available for public inspection in the office of the Village Clerk in the Village Hall during normal business hours; Monday, Tuesday, Wednesday and Friday 8:30am - 5:00pm, Thursday 8:30am -12:00pm. The Village has met the requirements of Wisconsin Statute 65.90(3)(a).

FURTHER NOTICE IS HEREBY GIVEN that at such time and place, any interested party may participate in person by attorney or agent. A summary of the proposed budget and tax levy is listed below. The Village may elect to change the proposed budget and tax levy prior to the public hearing.

The schedule below summarizes the **2026** budget as proposed.

<u>GENERAL FUND:</u>	2026 BUDGET	2025 ESTIMATED	2025 BUDGET	% BUDGET CHANGE
REVENUES				
Tax Levy				
General Fund Levy:	1,807,432	1,793,544	1,793,544	0.77%
TOTAL TAX LEVY	1,807,432	1,793,544	1,793,544	0.77%
Delinquent PP taxes	-	-	50	-100.00%
Utility Tax Equivalent	77,000	77,000	77,000	0.00%
Room Tax	75,000	65,391	75,000	0.00%
Cable Franchise Fees	48,000	48,766	51,000	-5.88%
Mercy Pilot	60,794	59,310	56,000	8.56%
WLC Pilot	37,500	37,500	37,500	0.00%
County and Municipal Aid	-	-	30,600	-100.00%
Supplemental Cty and Municipality Aid	-	-	82,000	-100.00%
PD Referendum Payroll - 25 Payback to GO	-	-	24,850	100.00%
Intergovernmental	436,538	525,278	369,900	18.02%
Licenses & Permits	402,025	210,614	304,650	31.96%
Fines & Forfeitures	11,500	10,500	34,000	-66.18%
Public Charges for Services	496,555	364,659	424,350	17.02%
Commercial Income	574,727	728,587	370,830	54.98%
Miscellaneous Revenue	4,500	20,170	4,000	12.50%
Operating Transfers out	-	-	-	0.00%
Surplus	-	-	-	0.00%
OTHER REVENUES	2,224,139	2,147,775	1,941,730	14.54%
TOTAL REVENUES	4,031,571	3,941,319	3,735,274	7.93%
EXPENDITURES				
General Government, Includes Contingency	815,286	820,823	774,202	5.31%
Public Safety	2,021,846	1,697,935	1,746,732	15.75%
Public Works	532,392	489,951	514,250	3.53%
Culture, Recreation & Education	209,116	200,016	208,130	0.47%
Leisure Activities	522,615	349,425	470,460	11.09%
Sinking Funds Contribution	-	-	-	0.00%
Other financing uses	-	-	-	0.00%
TOTAL EXPENDITURES	4,101,255	3,558,150	3,713,774	10.43%
REVENUE IN EXCESS or (SHORTFALL) OF	(69,684)	383,169	21,500	0.00%
FUND BALANCE JANUARY 1	2,317,373	1,934,204	1,934,204	
FUND BALANCE DECEMBER 31	2,247,689	2,317,373	1,955,704	

	Estimated Fund Balance January 1, 2025	2026 Proposed		Estimated Fund Balance Dec. 31, 2026	Property Tax Contribution
		Total	Total		
		Revenues	Expenditures		
Governmental funds:					
General Fund	1,934,204	4,031,571	4,101,255	2,247,689	1,807,432
Police donations Fund	4,331	-	-	4,331	-
Fire department donations fund	79,354	-	-	79,354	-
Rescue Squad donation fund	32,903	-	-	32,903	-
DARE fund	2,711	-	-	2,711	-
ARPA Fund	-	-	-	-	-
Fire Dues (2%) Fund	17,395	45,000	44,092	18,303	-
Act 102 Fund	938	-	-	938	-
Recycling Fund	48,490	108,500	108,500	48,490	100,500
Library fund	247,215	407,318	407,718	246,815	240,000
Fireworks Fund	11,973	29,580	25,000	16,553	-
EMS fund	385,426	1,047,644	1,047,644	265,859	928,077
PD 2025 Referendum Fund	-	399,980	327,336	72,644	399,980
Capital Projects Fund	-	-	-	-	-
Capital Equipment Fund	-	-	-	-	-
Debt Service Fund General	577,858	853,312	853,312	577,858	853,312
Tid #1 Fund	-	-	12,500	(12,500)	-
Total Fund Balance	3,342,798	6,922,905	6,927,357	3,601,948	4,329,301
	Estimated Fund Balance January 1, 2025	2026 Proposed		Estimated Fund Balance Dec. 31, 2026	Property Tax Contribution
		Total	Total		
		Revenues	Expenditures		
Proprietary funds:					
Water	2,437,522	1,656,060	1,596,443	2,497,139	-
Wastewater (sewer)	1,941,843	1,551,019	1,551,019	1,941,843	-
Total Fund Balance	4,379,365	3,207,079	3,147,462	4,438,982	-

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
GENERAL FUND:											
100-41100	GENERAL FUND - PROPERTY TAX LEVY:	1,720,376	1,776,259	1,763,209	1,192,094	1,793,544	1,793,544	1,807,432	13,888	13,888	Was \$1,809,000.
100-41101	DELINQUENT PP TAX (R)	299	37	70	0	0	50	0	0	(50)	
100-41104	UTILITY TAX EQUIVALENT (R)	103,634	77,245	104,570	0	77,000	77,000	77,000	0	0	
100-41105	ROOM TAX (R)	63,022	72,273	85,941	32,695	65,391	75,000	75,000	9,609	0	
100-41106	CABLE FRANCHISE FEES (R)	53,112	50,765	49,108	24,383	48,766	51,000	48,000	(766)	(3,000)	
100-41110	MERCY PILOT (R)	55,774	55,813	57,583	0	59,310	56,000	60,794	1,484	4,794	2.5 CPI estimate
100-41111	WLC PILOT (R)	0	0	0	0	37,500	37,500	37,500	0	0	Flat annual amount, no CPI
100-41200	COUNTY AND MUNICIPAL AID (R)	0	0	0	0	0	30,600	0	0	(30,600)	Should be 100-42002
100-41204	SUPPLEMENTAL CTY & MUNICPL AID (R)	0	0	0	0	0	82,000	0	0	(82,000)	Should be 100-42002
	PD REFERENDUM PAYROLL 25 PAYBACK TO GF		NA	NA	NA	0	24,850	0	24,850	24,850	Added to revenues, was in PD referendum expenditures
	GEN FUND - OTHER TAXES:	275,840	256,133	297,272	57,078	287,967	434,000	298,294	35,177	(86,006)	
100-42001	EXEMPT COMPUTER AID (R)	470	470	470	470	470	500	500	30	0	
100-42002	STATE SHARED REVENUE (R)	65,744	64,979	144,452	0	146,141	64,000	148,638	2,497	84,638	2025 Revised Estimate Per DOR 09152025 and 2026 Estimate Per DOR 0915202
100-42006	TRANSPORTATION AID (R)	191,204	204,452	208,415	110,376	210,000	210,000	210,000	0	0	2025 Per WI DOT Sheet
100-42007	POLICE TRAINING FROM STATE (R)	1,120	1,440	2,640	0	1,400	1,400	1,400	0	0	
100-42008	OTHER STATE AIDS (R)	18,165	24,475	16,465	4,710	24,000	24,000	5,000	(19,000)	(19,000)	
100-42009	POLICE GRANT FROM CTY (R)	7,195	3,065	8,488	1,820	3,640	3,000	3,000	(640)	0	
100-42010	POLICE SRO REVENUE (R)	66,455	67,452	29,406	71,648	101,000	67,000	68,000	(33,000)	1,000	1 xtra billing 2025, late for 2024
100-42011	POLICE GRANT FROM LWMMI	2,500	0	0	0	0	0	0	0	0	
100-42012	MISC GRANTS	0	0	306	37,312	37,312	0	0	(37,312)	0	2025 Tornado Grants
100-42013	POLICE FEDERAL/DOJ GRANTS	0	0	0	1,315	1,315	0	0	(1,315)	0	
100-42020	LAND USE CONVERSION FEES (R)	3,489	1,574	2,307	0	0	0	0	0	0	
100-42035	WEC SECURITY GOV SUBGRANT	600	0	0	0	0	0	0	0	0	
	GEN FUND - INTERGOVERNMENTAL:	356,941	367,908	412,949	227,650	525,278	369,900	436,538	(88,740)	66,638	

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
100-43001	LIQUOR/BEER LICENSE (R)	17,048	8,947	6,495	6,535	6,535	6,300	6,525	(10)	225	
100-43002	OPERATOR LICENSE (R)	2,560	3,860	2,510	2,700	3,000	2,200	2,700	(300)	500	
100-43006	BUILDING PERMITS (R)	88,365	111,812	136,432	68,170	110,000	80,000	290,000	180,000	210,000	\$90K Permit for Preserve Development
100-43007	ELECTRICAL PERMITS (R)	17,491	23,597	27,072	9,325	18,649	17,000	20,000	1,351	3,000	2024 total permits revenues = \$400,846, Expenses = \$168,888 (42%)
100-43008	PLUMBING PERMITS (R)	20,306	27,680	237,402	10,969	21,939	20,000	22,000	61	2,000	
100-43009	ROOM TAX PERMIT (R)	800	1,275	450	425	850	600	600	(250)	0	2024 Plumbing Permits?
100-43013	RENTAL PROP ADMIN (R)	20	30	0	10	20	0	0	(20)	0	2024 \$90K WLC Permit in Plumbing
100-43014	CIGARETTE LICENSE (R)	300	400	300	300	300	300	300	0	0	
100-43015	ZONING AND PLANNING FEES (R)	27,551	23,244	21,561	9,458	18,916	20,000	20,000	1,084	0	
100-43016	TREE PERMIT (R)	5,435	6,800	7,855	2,425	4,850	6,000	6,000	1,150	0	
100-43018	DOG LICENSE (R)	503	477	337	1,255	1,255	1,000	1,000	(255)	0	
100-43021	TOURIST ROOMING HOUSE PERMIT (R)	3,375	8,100	5,400	5,850	5,850	8,100	7,500	1,650	(600)	
100-43022	SHORT TERM RENTAL PERMIT (R)	19,368	27,550	27,175	1,900	18,050	19,000	25,000	6,950	6,000	
100-43025	TRANSIENT MERCHANT PERMIT (R)	0	1,000	400	400	400	150	400	0	250	
	GEN FUND - LICENSES & PERMITS:	203,121	244,772	473,388	119,722	210,614	304,650	402,025	191,411	221,375	
100-44040	POLICE GEN REVENUE (R)	354	4,475	312	112	224	250	250	27	0	
100-44043	POLICE ALARM PERMITS	0	0	10	10	20	0	0	(20)	0	
100-44049	SPECIAL ASSESSMENT LETTERS (R)	5,300	4,400	5,080	2,200	4,400	4,000	4,000	(400)	0	
100-44060	STREET OPENING PERMIT (R)	1,600	1,400	1,900	550	1,100	1,000	1,000	(100)	0	
100-44090	DONATION/SPONSORSHIP REVENUE (R)	0	0	500	3,100	5,000	6,000	7,000	2,000	1,000	Rec Dept
100-44092	RECREATION MISC REVENUE (R)	0	0	0	810	1,619	3,700	2,000	381	(1,700)	Rec Dept
100-44094	ATHLETIC PROGRAM REVENUE (R)	0	0	190	7,658	7,700	12,000	12,500	4,800	500	Rec Dept
100-44098	REC DEPT PROGRAM REVENUE (R)	1,238	922	770	4,170	14,000	15,000	12,000	(2,000)	(3,000)	Rec Dept
100-44100	BASEBALL/SOFTBALL REG FEES	7,795	6,765	6,795	0	0	0	0	0	0	
100-44101	REC DEPT EVENTS/TRIPS (R)	0	0	0	0	0	500	0	0	(500)	Rec Dept
100-44102	MISC REV REVENUE	3,833	3,499	3,431	0	0	0	0	0	0	
100-44103	SUMMER PROGRAM REVENUE	2,175	3,835	2,770	0	0	0	0	0	0	
100-44106	DONATION/SPONSORSHIP REVENUE (R)	2,450	1,950	3,000	0	0	0	0	0	0	
100-44107	FACILITY RENTAL REVENUE (R)	2,800	4,300	5,100	3,360	6,720	9,300	8,200	1,480	(1,100)	Rec Dept
100-44301	WATERWAY MARKERS (R)	6,309	6,629	6,321	6,559	6,559	6,300	6,300	(259)	0	
100-44620	LAKEFRONT/SHORE INCOME (R)	9,749	15,028	16,193	8,168	8,200	16,000	8,200	0	(7,800)	
100-44621	BEACH REVENUE (R)	94,681	103,569	59,349	47,908	85,000	85,000	85,000	0	0	
100-44622	LAUNCH REVENUE (R)	190,034	212,924	221,958	129,262	175,000	210,000	300,000	125,000	90,000	Full year increased launch rates
100-44623	HORVATH DRY STORAGE REVENUE (R)	24,231	24,257	25,217	25,117	25,117	25,300	25,300	183	0	
100-44625	TOWN OF LINN BEACH REVENUE (R)	16,380	15,120	11,340	14,000	14,000	15,000	14,000	0	(1,000)	
100-44630	KAYAK/PADDLEBOARD RENTAL FEES (R)	16,445	13,597	7,270	3,642	10,000	15,000	10,805	805	(4,195)	Rack \$126 to \$140 and Ramp \$315 to \$350. Rec Dept
	GEN FUND - CHARGES FOR SERVICES:	385,374	422,670	377,506	256,626	364,659	424,350	496,555	131,896	72,205	
100-45001	COURT FINE REVENUE (R)	33,452	32,215	33,048	5,533	6,500	26,000	7,500	1,000	(18,500)	
100-45002	PARKING TICKET REVENUE (R)	6,056	10,077	4,581	2,171	4,000	8,000	4,000	0	(4,000)	
	GEN FUND - FINES & FORFEITURES:	39,508	42,291	37,629	7,704	10,500	34,000	11,500	1,000	(22,500)	

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
100-46000	WEED AND NUISANCE CONTROL (R)	1,050	750	0	750	750	750	750	0	0	
100-48003	EMS BILLABLE AR										
100-48004	INTEREST ON INVESTMENTS - RESERVES (R)	84,754	338,676	272,323	127,376	254,752	48,680	80,827	(173,925)	32,147	2026 Interest based upon 2024 audit reserves 2,694,238 @3.0% interest rate.
100-48007	LEGAL A/R	NA	NA	NA	81,875	120,000	0	40,000	(80,000)	40,000	Offset by Expenditures 100-51630-000
100-48008	ENGINEERING A/R	NA	NA	NA	NA	0	0	40,000	40,000	40,000	
100-48009	PLANNING A/R	NA	NA	NA	NA	0	0	20,000	20,000	20,000	
100-48010	METER REPAIR/REPLACEMENT AR	NA	NA	NA	NA	NA	0	0	0	0	
100-48011	MISC. A/R	NA	NA	NA	NA	NA	0	0	0	0	
100-48013	BOAT SLIP RENTAL (R)	248,138	253,715	260,386	290,679	293,335	286,000	309,750	16,415	23,750	5% increase 2026
100-48014	MISCELLANEOUS DONATIONS (R)				0	0	0	0	0	0	
100-48015	GENEVA LK LAW ENFORCEMENT AGCY (R)	36,071	31,653	24,663	23,150	32,000	32,000	32,000	0	0	
100-48016	MUNICIPAL BUSINESS LEASE PYMT (R)	1,184	994	857	0	0	1,000	1,000	1,000	0	
100-48017	TOWER LEASE	0	0	2,500	0	0	0	0	0	0	
100-48020	GLEA CBCW GRANT	0	2,400	2,400	0	0	2,400	2,400	2,400	0	
	VH SITE CELLULAR ANTENNA ONE TIME FEE	0	0	0	0	19,750	0	0	(19,750)	0	2025 one time payment for lease
	VH SITE CELLULAR ANTENNA ANNUAL LEASES	0	0	0	0	8,000	0	48,000	40,000	48,000	4th Qtr 2025 (\$2K mo) and Full Year 2026 (\$4K mo) and beyond
	GEN FUND - COMMERCIAL:	371,198	628,188	563,129	523,830	728,587	370,830	574,727	(153,860)	203,897	
100-49001	AURORA DONATION (R)	3,250	3,250	3,250	0	0	0	0	0	0	
100-49002	INSURANCE PAYMENTS/REBATE (R)	75,138	3,478	29,549	14,370	14,370	2,500	3,000	(11,370)	500	
100-49003	SALE OF VGE ASSET (R)	26,812	0	7,793	0	5,000	1,000	1,000	(4,000)	0	
110-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	69,685	69,685	69,685	Gen Fund Reserves To Balance Budget
	GEN FUND - MISCELLANEOUS:	107,305	12,743	51,161	14,927	20,170	4,000	74,185	54,015	70,185	
	GENERAL FUND - REVENUES:	3,459,664	3,750,963	3,976,242	2,399,632	3,941,319	3,735,274	4,101,256	184,787	539,682	3,710,424
	GENERAL FUND - EXPENDITURES:	3,715,742	3,525,809	3,722,807	2,075,611	3,558,152	3,713,774	4,101,255	493,104	337,481	
	GENERAL FUND - TOTAL:	(256,078)	225,154	253,436	324,020	383,167	21,500	0	(308,317)	202,200	

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
120-41100	EMS TAX LEVY	NA	928,077	928,077	616,854	928,077	928,077	928,077	0	0
120-42004	EMS IGA FUNDS (R)	NA	0	0					0	0
120-49200	OPERATING TRANSFER IN (R)	NA	0	0	0	0	121,923	119,567	119,567	(2,356)
	IGA EMS FUND - REVENUES:	NA	928,077	928,077	616,854	928,077	1,050,000	1,047,644	119,567	(2,356)
	IGA EMS FUND - EXPENSES:	NA	762,756	796,657	379,596	838,445	1,050,000	1,047,644	209,200	(2,356)
	IGA EMS FUND - TOTAL:	NA	165,321	131,420	237,258	89,633	0	0	(89,633)	0
125-42004	TREE ENHANCEMENT REVENUE				7,869.92		4,283.64		0	(4,284)
	TREE ENHANCEMENT EXPENSES									
	TREE ENHANCEMENT - TOTAL				3,538.73		4,014.35			(4,014)
130-42004	POLICE DEPARTMENT 2025 REFERENDUM (R)	NA	NA	NA	0	0	0	399,980	399,980	399,980
130-49200	PD 2025 REFERENDUM - REVENUES:	NA	NA	NA	0	0	0	399,980	399,980	399,980
	OPERATING TRANSFER GEN FUND 2025 LOAN TO F	NA	NA	NA	0	24,850	49,707	0	(24,850)	(49,707)
	PD 2025 REFERENDUM - EXPENDITURES:	NA	NA	NA	0	24,850	49,707	327,336	302,486	277,629
	PD F2025 REFERENDUM - TOTAL:	NA	NA	NA	0	0	0	72,644	72,644	72,644
RESIDENTIAL										
200-44460	WATER RESIDENTIAL SALES (R)	478,145	513,595	474,552	230,787	461,575	508,000	801,582	340,007	293,582
200-44461	WATER COMMERCIAL SALES (R)	95,810	99,191	92,631	43,340	86,680	100,000	157,792	71,112	57,792
200-44463	WATER PUBLIC FIRE PROTECTION (R)	241,912	263,861	265,716	133,288	266,576	265,000	418,148	151,572	153,148
200-44464	WATER PUBLIC AUTH SALES (R)	14,245	19,067	12,504	5,491	10,981	19,000	29,980	18,999	10,980
200-44465	PRIVATE FIRE REVENUE-WTR (R)	3,617	3,617	3,617	1,811	3,622	3,700	3,700	78	0
200-44466	MULTIFAMILY RESIDENTIAL (R)	18,994	19,007	19,088	8,783	17,566	20,000	31,558	13,992	11,558
200-44470	WATER FORFEITED DISCOUNTS (R)	3,933	4,655	4,390	1,588	3,176	4,000	4,000	824	0
200-44474	WATER OTHER REVENUE (R)	1,898	23,826	1,440	474	948	2,000	1,300	352	(700)
200-44475	IMPACT FEES (R)	26,338	59,803	53,508	3,148	6,295	40,000	0	(6,295)	(40,000)
200-44999	RET NET INVESTMENT ON METERS	0	0	256	0	0	0	0	0	0
	WATER FUND - REVENUES:	884,891	1,006,621	927,701	428,709	857,418	961,700	1,448,060	590,642	486,360
COMMERCIAL										
200-48000	SPECIAL ASSESSMENT REVENUE	0	0	0	0	0	0	0	0	0
200-48002	SAFE DRINKING WATER LOAN REV	0	0	46,245	662,373	1,324,745	0	0	(1,324,745)	0
200-48003	CLEAN WATER LOAN REV	0	0	0	1,341,025	2,682,050	0	0	(2,682,050)	0
200-48004	INTEREST ON INVESTMENTS (R)	132,213	316,770	353,072	116,841	233,682	185,500	190,000	(43,682)	4,500
200-48005	PROPERTY RENTAL/TOWER LEASE (R)	55,115	57,394	55,234	46,013	55,000	45,000	15,000	(40,000)	(30,000)
200-48006	LEASE INTEREST INCOME	7,436	7,120	15,332	0	0	0	0	0	0
200-48008	ENGINEERING SERVICES AR	0	0	0	0	0	0	0	0	0
200-48009	PLANNING SERVICES AR	0	0	0	0	0	0	0	0	0
200-48420	IMPACT FEE INTEREST INCOME (R)	1,870	7,118	5,891	3,873	7,747	3,000	3,000	(4,747)	0
200-49999	DEBT PROCEEDS (R)	0	0	0	0	0	0	0	0	0
200-49998	OPERATING TRANSFER IN (R)	0	0	0	0	0	324,345	0	0	(324,345)
	WATER FUND - REVENUES:	196,633	388,402	475,774	2,170,125	4,303,224	557,845	208,000	(4,095,224)	(349,845)
	WATER FUND - REVENUES:	1,081,525	1,395,023	1,403,475	2,598,834	5,160,642	1,519,545	1,656,060	(3,504,582)	136,515
	WATER FUND - EXPENSES:	1,211,619	1,197,675	1,341,687	2,315,460	4,661,984	1,829,276	1,596,443	(3,066,016)	(232,833)
	WATER FUND - TOTAL:	(130,095)	197,348	61,788	283,374	498,658	(309,731)	59,617	(438,566)	369,348
300-44460	SEWER RESIDENTIAL SALES (R)	990,460	1,028,754	988,593	540,047	1,080,094	1,000,000	1,176,371	96,277	176,371
300-44461	SEWER COMMERCIAL SALES (R)	169,155	163,052	162,436	88,101	176,202	168,000	191,326	15,124	23,326
300-44464	SEWER PUBLIC AUTHORITY SALES (R)	14,066	14,562	14,424	7,591	15,181	14,000	16,502	1,321	2,502

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
300-44470	SEWER FORFEITED DISCOUNTS (R)	5,678	6,007	5,924	2,258	4,517	5,200	5,200	683	0
300-48008	ENGINEERING SERVICES AR	0	0	0	0	0	0	0	0	0
300-48009	PLANNING SERVICES AR	0	0	0	0	0	0	0	0	0
300-44475	SEWER CONNECTION FEE (R)	73,500	85,500	75,500	4,750	9,500	80,750	82,620	73,120	1,870
300-48004	INTEREST ON INVESTMENTS (R)	59,162	165,137	156,512	57,964	115,928	38,500	65,000	(50,928)	26,500
300-48005	PROPERTY RENTAL INCOME (R)	13,395	13,395	13,395	13,395	13,395	13,395	14,000	605	605
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,551,019	136,202	231,174
	SEWER FUND EXPENSESES:	1,105,109	1,134,510	1,416,411	709,612	1,229,867	1,321,221	1,551,019	375,272	283,918
	SEWER FUND - TOTAL:	220,307	341,897	373	4,494	184,951	(1,376)	0	(239,070)	1,376
215-42004	2% FIRE DUES (R)	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000
215-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	0	0	0
	2% FIRE DUES - REVENUES:	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000
	2% FIRE DUES - EXPENDITURES:	71,063	15,078	65,288	4,009	30,019	16,560	44,092	14,073	27,532
	2% FIRE DUES - TOTAL:	(42,166)	19,989	(22,238)	(4,009)	20,953	18,440	908	(20,045)	(17,532)
220-42004	ACT 102 GRANT (R)	12,745	44,503	0	0	0	0	0	0	0
220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	12,195	0	0	0	0	0	0	0
220-42100	EMS FLEX GRANT	0	44,503	0	0	0	0	0	0	0
	ACT 102 GRANT - REVENUES:	24,940	101,200	0	0	0	0	0	0	0
	ACT 102 GRANT - EXPENDITURES:	43,392	203,185	9,091	0	0	8,000	0	0	(8,000)
	ACT 102 GRANT - TOTAL:	(18,451)	(101,985)	(9,091)	0	0	(8,000)	0	0	8,000
225-41100	TAX LEVY-RECYCLING (R)	111,335	84,464	97,725	50,514	76,000	76,000	100,500	24,500	24,500
225-42500	STATE RECYCLING GRANTS (R)	8,152	8,157	0	8,162	8,162	8,000	8,000	(162)	0
225-49200	OPERATING TRANSFER IN (R)	0	12,800	0	0	8,000	8,000	0	(8,000)	(8,000)
	RECYCLING FUND - REVENUES	119,487	105,421	97,725	58,676	92,162	92,000	108,500	16,338	16,500
	RECYCLING FUND - EXPENDITURES	98,936	126,177	78,458	61,122	103,500	92,000	108,500	5,000	16,500
	RECYCING FUND - TOTAL	20,552	(20,756)	19,267	(2,445)	(11,338)	0	0	11,338	0
230-44010	KNC GENERAL REVENUE			250					0	0
230-48996	KISHWAUKETOE REIMBURSE	12,586	13,614	102,384	55,858	112,017	112,784	116,800	4,783	4,016
	KNC FUND - REVENUES	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC FUND - EXPENDITURES	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC FUND - TOTAL	(0)	0	(0)	(0)	0	0	0	(0)	0

Was \$87,500

11/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
FINAL		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
400-41100	TAX LEVY-LIBRARY FUND (R)	191,044	222,112	242,877	166,373	332,747	250,314	240,000	(92,747)	(10,314)
400-48004	INTEREST ON BANK ACCOUNT (R)	3,578	8,913	10,823	3,775	7,550	7,602	7,600	50	(2)
400-48905	COUNTY REIMBURSEMENT (R)	134,892	119,536	113,847	54,967	109,934	108,912	107,434	(2,500)	(1,478)
400-48970	MISC REVENUE	0	609	0	0	0	0	0	0	0
	LIBRARY FUND - REVENUES:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)
	LIBRARY FUND - EXPENDITURES:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965
	LIBRARY FUND - TOTAL	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)
410-48004	INTEREST ON INVESTMENTS (R)	0	2,077	0	0	0	0	0	0	0
410-48925	FRIENDS REVENUE (R)	21,085	4,948	205	2,759	4,000	4,000	4,000	0	0
410-48940	LIBRARY CHAPIN REVENUE (R)	4,000	4,000	4,000	0	4,000	4,000	4,000	0	0
410-48955	DONOR DESIGNATED FUNDS (R)	4,164	12,471	7,652	0	5,000	3,000	4,450	(550)	1,450
410-48960	MISC REV FOR BOARD COMMITMENT	0	0	0	160	4,000	5,350	39,834	35,834	34,484
	LIBRARY MISC - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934
	LIBRARY MISC - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)
	LIBRARY MISC - TOTAL	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359
415-42004	FIREWORKS DONATION (R)	27,703	28,439	30,923	20,794	27,000	25,000	25,000	(2,000)	0
415-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	4,580	4,580	4,580	0
	FIREWORKS FUND - REVENUES:	27,703	28,439	30,923	20,794	27,000	29,580	29,580	2,580	0
	FIREWORKS FUND - EXPENDITURES:	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0
	FIREWORKS FUND - TOTAL:	1,718	2,742	5,237	(4,904)	1,303	4,580	4,580	3,277	0
420-42004	TD #1 REVENUES:	NA	NA	NA	12,500	12,500	0	0	(12,500)	0
	TID #1 EXPENDITURES:	NA	NA	NA	12,500	12,500	0	10,000	(2,500)	10,000
	TID #1 FUND - TOTAL:	NA	NA	NA	0	0	0	(10,000)	(10,000)	(10,000)

Annual Audit Estimate

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
100-51110-110	VILLAGE BOARD WAGES (E)	21,596	22,100	22,146	11,025	22,050	22,100	22,100	50	0
100-51110-121	VILLAGE BOARD FICA (E)	1,687	1,691	1,746	843	1,687	1,700	1,700	13	0
100-51110-130	VILLAGE BOARD OTHER EXPENSE (E)	632	0	0	606	1,211	1,000	1,000	(211)	0
	VILLAGE BOARD	23,915	23,791	23,893	12,474	24,948	24,800	24,800	(148)	0
100-51210-110	MUNICIPAL COURT WAGES (E)	31,741	32,745	37,891	12,825	12,825	9,300	4,200	(8,625)	(5,100)
100-51210-121	MUNICIPAL COURT FICA (E)	2,435	2,599	2,904	981	981	770	0	(981)	(770)
100-51210-130	MUNICIPAL COURT OTHER EXPENSE (E)	0	0	0	3,000	3,000	0	1,000	(2,000)	1,000
100-51210-150	MUNICIPAL COURT IT FEES (E)	4,644	4,407	4,544	4,500	4,500	1,500	0	(4,500)	(1,500)
100-51210-160	MUNICIPAL COURT SUPPLIES (E)	143	12	296	46	135	0	0	(135)	0
100-51210-161	MUNICIPAL COURT POSTAGE (E)	500	500	0	0	0	0	0	0	0
100-51210-190	MUNICIPAL COURT TRAINING (E)	1,326	700	1,297	0	0	0	0	0	0
	MUNICIPAL COURT	40,789	40,962	46,933	21,352	21,441	11,570	5,200	(16,241)	(6,370)
100-51400-00	RECRUITING FEES	0	72,010	2,657	2,150	2,150	0	0	(2,150)	0
100-51405-000	BILLABLE SERVICES (E)	70,327	124,305	170,916	16,409	32,818	109,000	0	(32,818)	(109,000)
100-51410-110	GEN ADMIN WAGES (E)	146,832	135,354	165,511	84,823	169,646	170,346	175,916	6,270	5,570
100-51410-112	GEN ADMIN OT WAGES	0	0	0	89	178	0	200	22	200
100-51410-115	GEN ADMIN UNEMPLOYMENT	0	50	0	0	0	0	0	0	0
100-51410-121	GEN ADMIN FICA (E)	9,512	9,323	12,272	6,126	12,252	13,091	13,458	1,206	367
100-51410-122	GEN ADMIN RETIREMENT (E)	9,468	8,563	11,734	5,904	11,807	11,938	12,666	859	728
100-51410-123	GEN ADMIN HEALTH & DENTAL & DENTAL INSURANCE (E)	47,478	16,790	31,652	17,921	35,843	34,976	40,003	4,160	5,027
100-51410-124	GEN ADMIN LIFE INSURANCE (E)	460	674	730	392	785	750	1,064	280	314
100-51410-127	GEN ADMIN HSA FUNDING (E)	7,771	5,859	7,655	3,625	7,250	7,250	7,250	0	0
100-51410-130	GEN ADMIN IT EXPENSE (E)	1,401	1,142	4,060	3,735	5,000	4,000	5,000	0	1,000
100-51410-150	GEN ADMIN OFFICE EQUIPMENT (E)	0	1,142	1,120	3,735	7,470	4,000	4,000	(3,470)	0
100-51410-160	GEN ADMIN SUPPLIES (E)	8,971	7,398	9,895	4,592	9,184	10,000	10,000	816	0
100-51410-161	GEN ADMIN POSTAGE (E)	4,259	11,889	12,068	6,311	10,000	6,500	8,900	(1,100)	2,400
100-51410-162	GEN ADMIN COPIER EXPENSE (E)	1,200	4,379	3,138	2,225	4,451	3,600	3,600	(851)	0
100-51410-190	GEN ADMIN TRAINING (E)	4,242	7,723	3,368	3,075	6,149	7,000	10,600	4,451	3,600
100-51410-200	GEN ADMIN TELEPHONE (E)	10,156	8,080	4,018	2,772	5,544	4,000	4,000	(1,544)	0
100-51410-210	GEN ADMIN PUBLICATIONS (E)	4,459	3,944	4,455	1,437	2,875	3,500	3,500	625	0
100-51410-300	GEN ADMIN CODIFICATION (E)	7,362	4,210	3,580	1,728	3,456	6,200	6,100	2,644	(100)
	GEN ADMIN	333,898	422,835	448,828	167,050	326,858	396,151	306,256	(20,602)	(89,895)
100-51412-000	ELECTION EXPENSE (E)	3,268	3,810	3,214	2,952	3,000	3,000	18,495	15,495	15,495
100-51412-110	ELECTION WAGES (E)	7,056	5,669	11,309	5,109	5,500	7,000	14,000	8,500	7,000
100-51412-121	ELECTION FICA (E)	10	9	9	5	10	30	60	50	30
	ELECTION	10,334	9,487	14,531	8,066	8,510	10,030	32,555	24,045	22,525

11/17/2025 FINAL		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-51412-130	WEC SECURITY.GOV SUBGRANT EXP	85	0	0		0	0	0	0	0	
100-51414-000	SOFTWARE LICENSE & IT SUPPORT (E)	34,631	28,970	24,019	24,520	30,000	30,000	30,000	0	0	Includes Community Connect \$2,000
100-51414-100	LASERFICHE EXPENSE (E)	0	3,642	0	0	3,100	3,100	3,100	0	0	
100-51415-000	LEAGUE EXPENSES/DUES (E)	2,878	3,161	0	0	3,000	3,000	3,000	0	0	
100-51510-000	INSURANCE EXPENSE (E)	52,138	58,934	66,376	66,219	66,219	66,000	66,000	(219)	0	
100-51520-000	ASSESSOR CONTRACT (E)	19,577	21,441	18,027	15,000	30,000	30,000	30,000	0	0	
100-51521-000	PROPERTY ASSESSMENT	48,527	2,207	2,316	0	0	0	0	0	0	
100-51560-000	CONTINGENCY (E)	390	24,219	4,476	0	20,000	34,326	50,000	30,000	15,674	\$50K Annual Contingency
100-51570-000	AUDIT	22,459	29,781	62,096	43,081	45,000	28,150	28,150	(16,850)	0	
100-51575-000	FINANCIAL MGT PLAN EXPENSE	0	0	18,534	150	300	0	0	(300)	0	
100-51610-000	LEGAL	43,040	66,422	49,944	12,287	24,573	35,000	30,000	5,427	(5,000)	
100-51630-000	LEGAL/ENGINEER/PLANNING AR	0	0	0	81,875	120,000	0	100,000	(20,000)	100,000	100% revenues offset - Revenue 100-48007
100-51670-000	MISC MUNI SERVICES COST RECOV	0	0	0	1,219	2,438	0	1,000	(1,438)	1,000	
	CONTRACTED SERVICES	223,724	238,778	245,788	244,350	344,630	229,576	341,250	(3,380)	111,674	
100-51670-000	MISC	0	0	0	592	1,184	2,000	1,200	16	(800)	
100-51720-150	LIONS FIELD HOUSE REPAIR/MAINT (E)	0	0	0	592	1,184	2,000	1,200	16	(800)	
100-51720-160	LIONS FIELD HOUSE SUPPLIES (E)	823	1,721	884	54	108	700	500	392	(200)	
100-51720-170	LIONS FIELD HOUSE GAS (E)	1,427	667	694	1,560	2,000	1,800	2,000	0	200	
100-51720-171	LIONS FIELD HOUSE ELECTRIC (E)	1,663	1,681	1,188	928	1,856	1,800	1,800	(56)	0	
100-51720-173	LIONS FIELD HOUSE W&S (E)	1,603	1,732	1,776	337	675	1,000	1,000	325	0	
100-51720-175	JANITORIAL SERVICES (E)	827	886	703	2,614	5,229	5,800	5,800	571	0	
100-51720-200	LIONS FIELD HOUSE TELEPHONE (E)	5,229	5,229	5,229	0	0	0	0	0	0	
	LIONS FIELD HOUSE	11,571	11,916	10,474	6,678	12,237	15,100	13,500	1,263	(1,600)	
100-51730-150	VH BLDG REPAIRS/MAINT (E)	0	0	10	720	1,440	5,000	2,500	1,060	(2,500)	Includes Reimbursed OT by State and County
100-51730-160	VH BLDG SUPPLIES (E)	19,873	12,572	2,439	498	995	2,000	1,500	505	(500)	
100-51730-170	VH BLDG GAS (E)	2,986	1,870	1,126	1,909	2,400	2,500	2,500	100	0	
100-51730-171	VH BLDG ELECTRIC (E)	1,883	2,338	1,655	4,344	8,689	8,000	8,000	(689)	0	
100-51730-173	VH BLDG WATER & SEWER (E)	8,442	7,779	7,429	866	1,733	2,000	2,000	267	0	
100-51730-175	JANITORIAL SERVICES (E)	1,640	1,712	1,712	3,427	6,854	8,000	8,000	1,146	0	
100-51920-000	LEAGUE EXPENSES/DUES (E)	8,100	7,866	4,522	4,522	4,522	0	5,249	727	5,249	
100-51965-000	WMS BAY BUSINESS ASSOC (E)	76,776	58,821	65,255	27,596	55,192	52,500	55,000	(192)	2,500	
100-51970-000	SHORT TERM RENTAL ADMIN (E)	0	6,565	7,516	0	0	6,600	6,600	6,600	0	
100-51990-000	EMPLOYEE RECOGNITION	3,325	3,743	375	375	375	375	375	0	0	
	VH OPERATIONS AND MEMBERSHIPS	123,026	103,266	92,039	44,257	82,200	86,975	91,724	9,524	4,749	
	GENERAL FUND - ADMINISTRATION:	767,256	851,034	882,485	504,227	820,823	774,202	815,286	(5,538)	41,084	

11/17/2025 FINAL		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-52120-110	POLICE WAGES (E)	571,773	593,209	682,758	428,191	726,500	726,500	760,025	33,525	33,525	5% Union Agreement
100-52120-111	POLICE PT SHIFT PREMIUM (E)	150	600	254	0	0	500	500	500	0	
100-52120-112	POLICE OT WAGES (E)	57,427	48,478	58,321	28,091	56,183	60,000	45,000	(11,183)	(15,000)	\$5,000 To be reimbursed by County
100-52120-113	POLICE DBL OT WAGES (E)	0	0	0	0	0	0	0	0	0	
100-52120-118	EDUCATION INCENTIVE	0	0	0	0	0	8,500	9,000	9,000	500	
100-52120-120	POLICE CONSULTANT WAGES	0	0	21,678	0	0	0	0	0	0	
100-52120-121	POLICE FICA (E)	47,396	49,896	54,531	36,107	61,000	61,000	63,780	2,780	2,780	5% COLA
100-52120-122	POLICE RETIREMENT (E)	63,738	86,321	99,460	64,321	116,000	116,000	118,603	2,603	2,603	5% COLA
100-52120-123	POLICE HEALTH & DENTAL INSURANCE (E)	98,571	90,496	118,048	93,018	164,000	164,000	190,124	26,124	26,124	Employer Reduction from 88% to 86%
100-52120-124	POLICE LIFE INSURANCE (E)	667	772	1,064	736	1,000	1,000	1,355	355	355	
100-52120-125	POLICE UNIFORMS (E)	8,982	7,354	9,716	9,335	10,000	10,000	10,000	0	0	
100-52120-127	POLICE HSA FUNDING (E)	26,903	34,282	34,791	21,875	35,000	35,000	37,500	2,500	2,500	
100-52120-130	POLICE IT EXPENSE (E)	32,978	33,780	35,169	31,469	58,766	58,766	55,000	(3,766)	(3,766)	
100-52120-150	POLICE REPAIRS/MAINT (E)	8,975	12,845	7,870	8,621	17,243	11,665	10,500	(6,743)	(1,165)	
100-52120-160	POLICE SUPPLIES (E)	2,788	4,014	7,177	1,894	3,788	5,300	5,300	1,512	0	
100-52120-161	POLICE POSTAGE/CONFINEMENT (E)	609	216	355	28	55	650	350	295	(300)	
100-52120-180	POLICE FUEL (E)	18,428	21,767	15,701	7,928	15,855	21,000	20,000	4,145	(1,000)	
100-52120-190	POLICE TRAINING (E)	18,170	19,023	19,579	8,120	16,240	23,451	27,181	10,941	3,730	
100-52120-200	POLICE TELEPHONE (E)	6,254	6,467	5,685	2,314	4,629	6,500	6,500	1,871	0	
100-52120-210	POLICE COMMUNITY PROGRAMS (E)	1,523	2,328	475	1,005	2,011	3,000	3,000	989	0	
100-52120-215	POLICE GRANT EXPENDITURES (E)	0	0	0	0	0	0	0	0	0	
100-52120-220	POLICE LICENSE SUPENSION FEE (E)	0	45	21	6	12	0	0	(12)	0	
100-52120-300	STUDENT RESOURCE OFFICER (E)	88,606	89,937	71,648	0	0	0	0	0	0	
100-52120-400	POLICE ACADEMY EXPENSES (E)	4,903	3,385	0	0	0	0	0	0	0	
110-52320-165	POLICE DONATION EXPENDITURES	9,819	67	0	0	0	0	0	0	0	
	POLICE	1,068,660	1,105,280	1,244,301	743,058	1,288,281	1,312,832	1,363,718	75,437	50,886	
100-52130-110	WATER SAFETY PATROL (E)	28,285	29,431	30,317	0	0	33,000	31,720	31,720	(1,280)	
100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY (E)	35,000	35,000	40,000	22,500	45,000	45,000	45,000	0	0	
100-52130-130	GENEVA LAKE LAW ENFORCEMENT (E)	63,000	73,000	73,000	75,000	75,000	75,000	75,000	0	0	Add \$25K to cover Lake Geneva Leaving
100-52130-140	SIREN MAINTENANCE (E)	0	0	0	0	0	0	0	0	0	
100-52130-150	EMERGENCY MANAGEMENT (E)	2,075	2,066	2,029	182	364	1,200	1,200	836	0	
	GENEVA LAKE	128,360	139,497	145,346	97,682	120,364	154,200	152,920	32,556	(1,280)	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-52320-106	FIRE DEPT OFFICER PAY (E)	23,221	17,979	22,585	14,702	29,404	25,700	22,699	(6,705)	(3,001)	3% COLA Placeholder
100-52320-107	FIRE DEPT MEETING PAY (E)	2,961	2,367	3,206	1,875	3,749	3,700	1,938	(1,811)	(1,762)	3% COLA Placeholder
100-52320-108	FIRE DEPT DRILL PAY (E)	9,400	13,466	8,835	5,013	10,026	10,260	6,691	(3,335)	(3,569)	3% COLA Placeholder
100-52320-109	FIRE DEPT CALLS PAY (E)	16,472	13,302	15,136	7,228	14,455	16,000	7,470	(6,986)	(8,530)	3% COLA Placeholder
100-52320-110	FIRE/RESCUE UNEMPLOYMENT (E)	0	100	0	0	0	100	100	100	0	
100-52320-120	FIRE DEPT TRAINING PAY (E)	3,876	2,592	596	205	409	1,250	500	91	(750)	
100-52320-121	FIRE DEPT FICA (E)	4,025	3,818	3,708	2,476	4,952	4,350	2,968	(1,983)	(1,382)	3% COLA Placeholder
100-52320-122	FIRE DEPT RETIREMENT (E)	1,016	869	818	577	1,154	850	1,400	246	550	3% COLA Placeholder
100-52320-130	FIRE DEPT IT (E)	1,413	1,891	991	1,063	2,126	1,200	1,500	(626)	300	
100-52320-150	FIRE DEPT REPAIRS/MAINT (E)	13,337	13,559	15,028	5,387	19,000	16,000	16,000	(3,000)	0	
100-52320-160	FIRE DEPT SUPPLIES (E)	4,784	6,114	6,151	7,026	7,500	6,500	6,500	(1,000)	0	
100-52320-170	FIRE DEPT GAS (E)	5,263	5,188	1,260	0	2,500	5,300	5,300	2,800	0	
100-52320-171	FIRE DEPT ELECTRIC (E)	1,873	2,220	2,447	1,078	2,156	2,000	2,000	(156)	0	
100-52320-173	FIRE DEPT WATER & SEWER (E)	587	628	621	322	644	800	800	156	0	
100-52320-180	FIRE DEPT FUEL (E)	1,871	1,349	1,428	272	544	1,000	1,000	457	0	
100-52320-190	FIRE DEPT TRAINING/CONFERENCES (E)	734	209	759	280	560	1,000	1,000	441	0	
100-52320-200	FIRE DEPT TELEPHONE (E)	11,151	8,952	4,093	2,091	4,181	3,500	3,500	(681)	0	
	FIRE DEPARTMENT	101,984	94,602	87,661	49,594	103,361	99,510	81,366	(21,994)	(18,144)	
100-52340-106	DIVE TEAM OFFICER PAY (E)	900	600	0	160	320	960	989	669	29	3% COLA Placeholder
100-52340-107	DIVE TEAM MEETING PAY (E)	36	0	28	29	57	640	659	602	19	3% COLA Placeholder
100-52340-108	DIVE TEAM DRILL PAY (E)	285	0	155	423	846	0	0	(846)	0	3% COLA Placeholder
100-52340-121	DIVE TEAM FICA (E)	76	52	5	48	95	130	134	39	4	3% COLA Placeholder
100-52340-145	DIVE TEAM TANK MAINTENANCE (E)	853	2,997	1,206	165	330	4,260	4,260	3,930	0	
100-52340-146	DIVE SUIT EXPENSE (E)	0	0	0	0	0	0	0	0	0	
100-52340-150	DIVE TEAM REPAIRS/MAINT (E)	1,076	30	166	0	0	300	150	150	(150)	
100-52340-190	DIVE TEAM TRAINING (E)	890	1,250	0	0	0	800	2,000	2,000	1,200	
	DIVE TEAM	4,116	4,929	1,559	824	1,649	7,090	8,192	6,543	1,102	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-52360-106	RESCUE DEPT OFFICER PAY (E)	6,838	7,478	3,709	4,015	8,030	5,400	5,900	(2,130)	500	3% COLA
100-52360-107	RESCUE DEPT MEETING PAY (E)	711	738	465	362	724	700	700	(24)	0	3% COLA
100-52360-108	RESCUE DEPT TRAINING PAY (E)	2,529	3,340	1,575	1,042	2,084	1,000	1,700	(384)	700	3% COLA
100-52360-109	RESCUE DEPT CALLS PAY (E)	5,139	3,740	4,751	1,600	3,000	4,000	2,000	(1,000)	(2,000)	Captain Gluth added \$1,000
100-52360-110	RESCUE DEPT UNEMPLOYMENT (E)	0	577	276	1	2	0	0	(2)	0	
100-52360-120	RESCUE DEPT STIPEND PAY	384	960	0	0	0	0	0	0	0	
100-52360-121	RESCUE DEPT FICA (E)	1,271	1,343	522	471	942	900	800	(142)	(100)	3% COLA
100-52360-122	RESCUE DEPT RETIREMENT (E)	12	160	9	4	9	100	100	91	0	
100-52360-130	RESCUE DEPT IT EXPENSE (E)	266	77	274	288	576	300	350	(226)	50	
100-52360-150	RESCUE DEPT REPAIRS/MAINT (E)	1,129	176	0	313	625	0	0	(625)	0	
100-52360-160	RESCUE DEPT SUPPLIES (E)	6,057	6,273	706	1,416	2,832	200	800	(2,032)	600	
100-52360-170	RESCUE DEPT INTERGOVT AGMNT	232,378	0	0	0	0	0	0	0	0	
100-52360-180	RESCUE DEPT FUEL (E)	1,355	859	807	45	91	300	0	(91)	(300)	
100-52360-190	RESCUE DEPT TRAINING (E)	450	600	0	0	0	500	1,500	1,500	1,000	
100-52360-200	RESCUE DEPT TELEPHONE (E)	623	1,948	1,040	582	1,165	600	1,200	36	600	
	RESCUE DEPARTMENT QUARTERS	NA	NA	NA	0	0	0	50,000	50,000	50,000	President Jaramillo added
	RESCUE DEPT	259,140	28,269	14,134	10,140	20,079	14,000	65,050	(5,029)	1,050	
100-53100-160	BLDG INSP SUPPLIES (E)	1,772	342	716	488	975	500	500	(475)	0	
100-53100-210	ZONING INSPECTION CONTRACT (E)	24,053	23,747	18,497	9,650	19,300	25,000	22,000	2,700	(3,000)	
100-53100-211	BLDG INSPECTION CONTRACT (E)	95,789	153,523	168,888	45,022	90,044	93,600	249,000	158,956	155,400	75% of 2026 budgeted revenues
100-53100-215	CODE ENFORCEMENT CONTRACT (E)	31,944	31,198	48,540	26,941	53,881	33,000	70,000	16,119	37,000	
100-53100-220	STR ENFORCEMENT CONTRACT (E)	372	6,778	5,145	0	0	7,000	9,100	9,100	2,100	
	BUILDING, ZONING	153,931	215,587	241,786	82,101	164,201	159,100	350,600	186,399	191,500	
	GEN FUND - PUBLIC SAFETY TOTAL:	1,716,192	1,588,163	1,734,787	983,399	1,697,935	1,746,732	2,021,846	273,911	225,114	
100-54100-110	DPW ADMIN WAGES (E)	38,279	39,796	45,335	26,541	53,082	47,500	47,740	(5,342)	240	3% COLA
100-54100-121	DPW ADMIN FICA (E)	2,587	2,592	2,929	1,801	3,603	3,600	3,652	49	52	3% COLA
100-54100-122	DPW ADMIN RETIREMENT (E)	2,844	2,951	3,106	1,610	3,220	3,300	3,437	217	137	3% COLA
100-54100-123	DPW ADMIN HEALTH & DENTAL INSURANCE (E)	9,137	9,534	10,285	6,279	12,559	12,600	13,267	708	667	Employer Reduction from 88% to 86%
100-54100-124	DPW ADMIN LIFE INSURANCE (E)	0	0	0	0	90	100	91	1	(9)	
100-54100-127	DPW HSA FUNDING (E)	2,500	3,125	2,500	1,250	2,500	2,500	2,500	0	0	
100-54100-300	ENGINEERING (E)	9,371	7,476	1,098	0	0	6,000	9,000	9,000	3,000	
	ADMIN & ENGINEERING	64,717	65,473	65,252	37,482	75,054	75,600	79,688	4,634	4,088	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-54310-110	STREETS WAGES (E)	87,510	95,843	97,909	48,778	97,556	89,500	90,755	(6,801)	1,255	3% COLA
100-54310-112	STREETS OT WAGES (E)	2,215	3,317	2,772	892	1,784	1,700	2,000	216	300	
100-54310-113	STREETS DBL OT WAGES (E)	1,355	2,832	1,770	425	850	3,700	2,000	1,150	(1,700)	
100-54310-121	STREETS FICA (E)	6,655	7,471	7,574	3,698	7,396	7,000	7,064	(332)	64	3% COLA
100-54310-122	STREETS RETIREMENT (E)	6,250	6,606	6,415	3,265	6,530	6,400	6,418	(113)	18	3% COLA
100-54310-123	STREETS HEALTH & DENTAL INSURANCE (E)	19,503	17,453	15,658	9,577	19,153	19,400	21,333	2,180	1,933	Employer Reduction from 88% to 86%
100-54310-124	STREETS LIFE INSURANCE (E)	255	272	232	116	232	250	341	109	91	
100-54310-125	STREETS UNIFORMS (E)	2,446	1,146	974	371	742	2,500	1,500	758	(1,000)	
100-54310-127	STREETS HSA FUNDING (E)	5,019	5,901	3,504	1,746	3,492	4,200	4,167	675	(34)	
100-54310-150	STREETS EQUIP REPAIRS/MAINT (E)	26,560	24,965	31,720	14,568	29,136	25,000	25,000	(4,136)	0	
100-54310-160	STREETS SUPPLIES (E)	3,510	5,441	6,375	3,095	6,190	6,500	6,500	310	0	
100-54310-170	STREETS GAS (E)	3,603	3,906	3,106	3,058	6,116	4,000	4,000	(2,116)	0	
100-54310-171	STREETS ELECTRIC (E)	6,209	5,372	5,418	2,980	5,959	6,000	6,000	41	0	
100-54310-173	STREETS WATER & SEWER (E)	676	718	710	369	738	900	900	162	0	
100-54310-175	STREETS ROAD MAINTENANCE (E)	24,244	4,052	25,265	4,437	8,874	25,000	30,000	21,126	5,000	
100-54310-180	STREETS FUEL (E)	13,285	11,230	11,966	3,017	6,033	9,500	9,500	3,467	0	
100-54310-190	STREETS TRAINING (E)	336	860	1,740	28	56	1,500	1,500	1,444	0	
100-54310-200	STREETS TELEPHONE (E)	579	1,281	455	271	542	500	600	58	100	
100-54310-280	SNOW/ICE CONTROL MATERIALS (E)	16,892	15,547	7,625	7,802	15,605	17,500	17,500	1,895	0	
100-54310-281	TRAFFIC SIGNS/MARKINGS (E)	2,363	1,938	1,503	147	293	2,000	2,000	1,707	0	
100-54310-282	HIGHWAY STRIPING/MARKING (E)	0	2,010	0	330	660	1,000	1,000	340	0	
100-54420-000	STREET LIGHTING (E)	34,918	41,817	37,592	19,620	39,240	37,000	40,000	760	3,000	
	STREETS	264,380	259,976	270,284	128,588	257,177	271,050	280,077	22,900	9,027	
100-54710-000	REFUSE COLLECTIONS (E)	163,891	154,715	144,750	78,860	157,721	167,600	172,628	14,907	5,028	
	GEN FUND - PUBLIC WORKS:	492,988	480,164	480,286	244,931	489,951	514,250	532,392	42,441	18,142	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-55210-110	REC DEPT WAGES (E)	77,839	99,664	90,067	59,202	118,404	122,000	129,500	11,096	7,500	3% COLA Placeholder + shift from Rec Athletics to Wages
100-55210-121	REC DEPT FICA (E)	6,022	7,603	6,738	4,668	9,336	9,300	9,486	150	186	3% COLA Placeholder
100-55210-122	REC DEPT RETIREMENT (E)	4,085	4,239	4,205	3,054	5,300	5,300	5,500	200	200	3% COLA Placeholder
100-55210-123	REC DEPT HEALTH & DENTAL INSURANCE (E)	7,087	6,752	7,137	5,040	10,080	10,000	11,200	1,120	1,200	Employer Reduction from 88% to 86%
100-55210-124	REC DEPT LIFE INSURANCE (E)	54	46	54	42	85	80	80	(5)	0	
100-55210-127	REC DEPT HSA FUNDING (E)	2,500	2,917	2,292	1,458	2,917	2,500	2,500	(417)	0	
100-55210-130	REC DEPT TECHNOLOGY/IT (E)	2,032	846	1,220	1,765	3,529	2,200	2,100	(1,429)	(100)	
100-55210-143	FACILITY MAINTENANC/EQUIPMENT (E)	5,000	275	1,251	2,486	4,971	6,000	8,500	3,529	2,500	
100-55210-150	REC DEPT REPAIRS/MAINTENANCE	0	2,351	230	0	0	0	0	0	0	
100-55210-160	REC DEPT SUPPLIES/MATERIALS (E)	1,833	3,110	1,523	1,037	2,074	2,500	2,500	426	0	
100-55210-161	REC DEPT MARKETING/PROMOTION (E)	0	0	0	0	0	4,000	3,000	3,000	(1,000)	
100-55210-190	REC DEPT TRAINING (E)	1,282	507	110	175	350	1,750	1,200	850	(550)	
100-55210-200	REC DEPT TELEPHONE	1,079	1,034	1,668	0	0	0	0	0	0	
100-55210-210	REC DEPT PUBLICATIONS	0	3,113	3,033	0	0	0	0	0	0	
100-55210-220	REC DEPT SOFTWARE/SUBSCRIPTION (E)	0	0	0	1,506	3,012	1,500	2,000	(1,012)	500	
100-55210-270	REC DEPT ATHLETIC PROGRAM EXP (E)	3,000	2,840	3,444	10,308	11,000	20,000	9,200	(1,800)	(10,800)	
100-55210-271	REC DEPT BASEBALL EXPENSES	8,169	6,788	7,892	0	0	0	0	0	0	
100-55210-273	REC DEPT ADULT FITNESS	1,430	416	57	0	0	0	0	0	0	
100-55210-275	REC DEPT PROGRAM EXPENSES (E)	8,609	9,084	13,290	9,208	18,417	16,000	16,000	(2,417)	0	
100-55210-278	EVENT EXPENSES (E)	968	569	472	2,100	4,200	2,000	3,750	(450)	1,750	
100-55210-279	REC DEPT DONATION/SPONSORSHIP (E)	4,968	745	999	1,000	2,000	0	1,000	(1,000)	1,000	
100-55210-280	KAYAK/PADDLEBOARD EXPENSE (E)	789	837	496	2,171	4,341	2,000	1,600	(2,741)	(400)	
100-55210-281	RECREATION MISC EXPENSE (E)	0	0	0	0	0	1,000	0	0	(1,000)	
	GEN FUND - RECREATION	136,747	153,736	146,178	105,220	200,016	208,130	209,116	9,100	986	
100-55410-110	PARKS WAGES (E)	42,273	47,041	53,286	26,661	53,321	64,000	65,219	11,898	1,219	3% COLA Placeholder
100-55410-112	PARKS OT WAGES (E)	749	1,755	986	520	550	550	700	150	150	3% COLA Placeholder
100-55410-113	PARKS DBL OT WAGES (E)	328	1,782	593	380	760	0	550	(210)	550	3% COLA Placeholder
100-55410-115	PARKS CONTRACT LABOR (E)	10,414	6,353	10,802	1,225	2,450	10,000	10,000	7,550	0	
100-55410-120	PARKS UNEMPLOYMENT (E)	480	288	0	0	0	0	0	0	0	
100-55410-121	PARKS FICA (E)	3,232	3,878	4,061	2,226	4,452	4,900	5,030	578	130	3% COLA Placeholder
100-55410-122	PARKS RETIREMENT (E)	2,414	2,717	2,428	1,439	2,878	2,500	2,496	(382)	(4)	
100-55410-123	PARKS HEALTH & DENTAL INSURANCE (E)	9,121	8,612	10,206	6,239	12,477	12,500	13,788	1,311	1,288	Employer Reduction from 88% to 86%
100-55410-124	PARKS LIFE INSURANCE (E)	85	22	160	113	226	170	282	55	112	
100-55410-125	PARKS UNIFORMS (E)	2,077	686	598	115	229	2,000	1,500	1,271	(500)	
100-55410-127	PARKS HSA FUNDING (E)	3,314	3,404	3,163	1,860	3,720	2,500	2,500	(1,220)	0	
100-55410-148	TENNIS COURT MAINTENANCE (E)	579	0	0	0	0	2,000	2,000	2,000	0	
100-55410-150	PARKS REPAIRS/MAINT (E)	17,388	14,033	20,472	7,595	15,191	19,000	19,000	3,809	0	
100-55410-160	PARKS SUPPLIES (E)	1,667	926	1,764	2,242	4,484	1,500	1,800	(2,684)	300	
100-55410-170	PARKS GAS (E)	3,993	4,328	833	1,664	3,328	4,500	3,500	172	(1,000)	
100-55410-171	PARKS ELECTRIC (E)	6,998	8,736	7,765	5,875	11,749	8,000	8,000	(3,749)	0	
100-55410-173	PARKS WATER & SEWER (E)	3,235	4,044	3,371	1,338	2,677	3,740	3,500	823	(240)	
100-55410-180	PARKS FUEL (E)	12,391	7,970	9,215	2,240	4,481	7,500	6,000	1,519	(1,500)	
	PARKS	120,737	116,572	129,705	61,731	122,972	145,360	145,864	22,892	503	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
100-55411-110	LAKEFRONT WAGES (E)	113,648	104,162	107,320	51,597	86,000	86,000	81,819	(4,181)	(4,181)	3% COLA Placeholder
100-55411-112	LAKEFRONT OT WAGES (E)	5,083	6,813	68	2,437	4,875	0	0	(4,875)	0	3% COLA Placeholder
100-55411-121	LAKEFRONT FICA (E)	9,083	8,565	8,221	4,912	9,825	6,800	6,183	(3,642)	(617)	3% COLA Placeholder
100-55411-125	LAKEFRONT UNIFORMS (E)	0	0	0	0	0	500	500	500	0	
100-55411-130	LAKEFRONT IT (E)	1,559	475	269	32	65	600	2,500	2,436	1,900	
100-55411-150	LAKEFRONT REPAIRS/MAINT (E)	9,414	5,803	5,199	11,278	13,000	8,000	8,000	(5,000)	0	
100-55411-153	LAKEFRONT PIER REPAIRS (E)	78,902	63,826	80,142	89,594	92,000	70,000	85,000	(7,000)	15,000	
100-55411-154	LAKEFRONT PIER INSTALLATION (E)	98,044	105,640	124,133	0	0	125,000	136,000	136,000	11,000	
	LAKEFRONT PIER REPLACEMENT FUND TRANSFER OUT	0	0	0	0	0	0	25,000	25,000	25,000	Need new account #
100-55411-160	LAKEFRONT SUPPLIES (E)	13,636	11,877	12,333	12,407	13,000	11,000	14,500	1,500	3,500	
100-55411-171	LAKEFRONT ELECTRIC (E)	0	0	0	0	0	0	0	0	0	
100-55411-200	LAKEFRONT TELEPHONE (E)	911	919	926	613	1,225	1,000	1,000	(225)	0	
100-55412-000	GENEVA LK LEVEL CORP (E)	0	3,000	0	0	0	4,400	4,400	4,400	0	
100-55412-000	ENHANCEMENT COMMITTEE (E)	427	355	555	0	0	800	500	500	(300)	
100-56120-000	HOLIDAY DECORATION SUPPLIES (E)	1,112	723	388	999	1,997	1,500	1,500	(497)	0	
100-56130-000	TREE ENHANCEMENT (E)	6,590	9,933	9,558	1,566	3,133	8,500	8,500	5,367	0	
100-56420-190	HORVATH PROPERTY EXPENSE (E)	716	1,059	163	444	889	1,000	1,000	111	0	
	LAKEFRONT	339,125	323,149	349,274	175,881	226,008	325,100	376,402	150,393	51,302	
100-57000-000	OPERATING TRANSFER OUT	142,697	0	0	0	0	0	0	0	0	
100-57921-142	BANK SERVICE CHARGES AND FEES	0	0	50	172	344	0	300	(44)	300	
100-57921-150	LATE FEES, PENALTIES, INTEREST	0	191	40	51	101	0	50	(51)	50	
100-59000-000	OPERATING TRANSFER	0	12,800	0	0	0	0	0	0	0	
	MISC	142,697	12,991	90	223	445	0	350	(95)	350	
	GEN FUND - PARKS, BEACH, LAUNCH:	602,559	452,712	479,069	237,834	349,425	470,460	522,615	173,190	52,155	
	GENERAL FUND - REVENUES:	3,459,664	3,750,963	3,976,242	2,399,632	3,941,319	3,735,274	4,101,256	159,937	365,982	
	GENERAL FUND - EXPENSES:	3,715,742	3,525,809	3,722,807	2,075,611	3,558,152	3,713,774	4,101,255	493,104	337,481	
	GENERAL FUND - TOTAL:	(256,078)	225,154	253,436	324,020	383,167	21,500	0	(333,167)	28,500	

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
	ARPA LOCAL RECOV REVENUES	NA	NA	280,220	0	231,730	231,730	NA	NA	NA	
115-52320-165	ARPA LOCAL RECOV EXPENDITURES (E)	NA	NA	48,490	4,104	231,730	231,730	NA	NA	NA	
	ARPA LOCAL RECOV TOTAL	NA	NA	231,730	(4,104)	0	0	NA	NA	NA	
	IGA EMS - REVENUES:	NA	928,077	928,077	616,854	928,077	928,077	928,077	0	0	
	IGA EMS - FROM EMS RESERVES	NA	0	0	0	0	121,923	119,567	121,923	(2,356)	
	IGA EMS - REIMBURSEMENTS	NA	0	0	0	0	0	0	0	0	
115-52320-165	EMS IGA EXPENDITURES (E)	NA	762,756	796,657	379,596	838,445	1,050,000	1,047,644	209,200	(2,356)	
	IGA EMS - TOTAL:	NA	165,321	131,420	237,258	89,633	0	0	(87,277)	0	
125-52320-165	TREE ENHANCEMENT EXPENDITURES			3,539							
POLICE REFERENDUM 2025 FUND											
130-52120-110	POLICE REFERENDUM WAGES 1	NA	NA	NA	NA	24,850	49,707	88,417	63,567	38,710	5% Union Increase
130-52120-110	POLICE REFERENDUM WAGES 2	NA	NA	NA	NA	0	0	88,150	88,150	88,150	3% COLA
130-52120-121	FICA	NA	NA	NA	NA	0	0	14,277	14,277	14,277	
130-52120-122	WRS	NA	NA	NA	NA	0	0	30,967	30,967	30,967	
130-52120-123	INSURANCE	NA	NA	NA	NA	0	0	55,680	55,680	55,680	Employer Reduction from 88% to 86%
130-52120-124	POLICE REFERENDUM LIFE INSURANCE	NA	NA	NA	NA	0	0	176	176	176	Added
130-52120-125	UNIFORM	NA	NA	NA	NA	0	0	1,800	1,800	1,800	
130-52120-127	HSA	NA	NA	NA	NA	0	0	10,000	10,000	10,000	
130-52120-130	IT	NA	NA	NA	NA	0	0	12,019	12,019	12,019	AXON Taser ProPhoenix
130-52120-200	PHONES	NA	NA	NA	NA	0	0	1,000	1,000	1,000	
	POLICE REFERENDUM GEN FUND REPAYMENT	NA	NA	NA	NA	0	0	24,850	24,850	24,850	Removed from Police Referendum Wages 1
	PD 2025 REFERENDUM REVENUES	NA	NA	NA	NA	24,850	49,707	399,980	375,130	350,273	
	PD 2025 REFERENDUM - EXPENDITURES:	NA	NA	NA	NA	24,850	49,707	327,336	302,486	277,629	
	PD 2025 REFERENDUM - TOTAL:	NA	NA	NA	NA	0	0	72,644	72,644	72,644	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
WATER FUND										
200-51990-000	EMPLOYEE RECOGNITION	0	250	341	0	0	475	475		0
200-57346-000	NEW WATER METERS (E)	22,926.00-	4,192	0	6,510	13,019	25,000	25,000	11,981	0
200-57346-100	METER REPLACEMENT PROGRAM (E)	26,351	0	275	13,616	27,231	30,000	30,000	2,769	0
200-57403-000	WATER DEPRECIATION (E)	223,863	212,323	274,586	0	0	0	0	0	0
200-57408-000	WATER TAX EQUIVALENT (E)	99,961	74,355	100,875	0	0	100,800	100,800	100,800	0
200-57427-000	INTEREST EXPENSE (E)	122,973	247,536	232,359	2,576	5,152	0	0	(5,152)	0
200-57599-000	WATER INSURANCE EXPENSE (E)	26,532	29,330	34,706	32,727	32,727	33,000	33,000	274	0
200-57600-150	WELL #3 - REPAIRS (E)	609	690	1,310	270	540	800	800	260	0
200-57601-150	WELL #1 - REPAIRS (E)	0	451	0	0	0	800	800	800	0
200-57602-150	WELL #2 - REPAIRS (E)	13,059	0	1,514	800	1,600	800	800	(800)	0
200-57610-140	WATER FUND CAPITAL OUTLAY (E)	43,127.17-	1,852	7,148	1,539,478	3,078,956	0	0	(3,078,956)	0 Capital Fund
200-57622-170	WATER POWER - NATURAL GAS (E)	6,500	6,740	2,054	3,201	6,402	7,000	7,000	598	0
200-57622-171	WATER POWER - ELECTRIC (E)	70,409	78,729	76,963	42,313	84,626	65,000	84,000	(626)	19,000
200-57623-160	WATER PUMPING SUPPLIES (E)	206	170	574	0	0	200	200	200	0
200-57623-170	WATER TESTING (E)	2,606	6,012	3,090	1,188	2,375	3,000	3,000	625	0
200-57630-110	WATER TREATMENT - WAGES (E)	57,757	53,275	48,941	32,529	65,057	55,000	55,373	(9,684)	373 3% COLA
200-57630-112	WATER TREATMENT - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0
200-57630-113	WATER TREATMENT - DBL OT WAGES (E)	1,027	1,050	1,160	316	633	1,500	1,500	867	0 3% COLA
200-57630-121	WATER TREATMENT - FICA (E)	3,698	4,049	4,210	2,603	5,206	4,400	4,317	(889)	(83) 3% COLA
200-57630-122	WATER TREATMENT - RETIREMENT (E)	2,507	3,914	3,987	2,343	4,687	4,000	3,922	(765)	(78)
200-57630-123	WATER TREATMENT - HEALTH & DENTAL INS (E)	10,158	8,596	5,660	3,338	6,676	6,800	7,327	651	527 Employer Reduction from 88% to 86%
200-57630-124	WATER TREATMENT - LIFE INS (E)	121	111	58	31	62	100	59	(3)	(41)
200-57630-127	WATER TREATMENT HSA FUNDING (E)	3,333	3,472	1,667	972	1,944	1,700	1,667	(278)	(34)
200-57631-160	WATER TREATMENT CHEMICALS (E)	122,518	138,862	112,083	60,980	121,960	140,000	180,000	58,040	40,000
200-57632-160	WATER TREATMENT SUPPLIES (E)	2,239	2,440	1,858	743	1,485	2,200	4,000	2,515	1,800
200-57635-150	WATER TREATMENT REPAIRS/ MAINT (E)	2,567	4,341	2,597	2,159	4,319	5,000	4,000	(319)	(1,000)
200-57640-110	WATER DISTRIBUTION - WAGES (E)	48,985	57,925	51,704	32,417	64,835	55,000	55,373	(9,462)	373 3% COLA
200-57640-112	WATER DISTRIBUTION - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0
200-57640-113	WATER DISTRIBUTION-DBL OT WAGE (E)	1,027	1,050	1,161	317	633	1,500	1,500	867	0
200-57640-121	WATER DISTRIBUTION - FICA (E)	3,699	4,050	4,211	2,604	5,207	4,225	4,317	(890)	92 3% COLA
200-57640-122	WATER DISTRIBUTION -RETIREMENT (E)	3,870	3,915	3,988	2,344	4,689	4,000	3,922	(767)	(78) 3% COLA
200-57640-123	WATER DISTRIBUTION - HLTH INS (E)	10,158	8,596	4,794	3,338	6,676	6,800	7,546	870	746 Employer Reduction from 88% to 86%
200-57640-124	WATER DISTRIBUTION - LIFE INS (E)	121	111	58	31	62	100	59	(3)	(41)
200-57640-127	WATER DISTRIBUTION HSA FUNDING (E)	3,334	3,473	1,667	972	1,945	1,800	1,667	(278)	(134)
200-57641-160	WATER DISTRIBUTION SUPPLIES (E)	5,829	3,907	5,523	1,670	3,341	6,000	6,000	2,659	0
200-57650-150	WATER TOWERS REPAIRS/MAINT (E)	114	780	13,846	0	0	8,000	1,500	1,500	(6,500)
200-57651-150	WATER MAINS REPAIRS/MAINT (E)	44,000	18,654	32,983	32,825	65,649	25,000	35,000	(30,649)	10,000
200-57652-150	WATER SERVICES REPAIRS/ MAINT (E)	8,303	4,165	6,711	5,554	11,109	10,000	10,000	(1,109)	0
200-57653-151	WATER METER TESTING (E)	0	3,230	376	0	0	4,000	4,000	4,000	0
200-57654-150	HYDRANT REPAIRS/MAINT (E)	276.52-	2,018	0	0	0	12,000	12,000	12,000	0
200-57656-110	WATER ACCOUNTING - WAGES (E)	46,863	47,663	52,431	32,620	57,000	57,000	58,751	1,751	1,751 3% COLA
200-57656-150	CROSS CONNECTION INSPECTION (E)	19,080	20,840	21,720	10,904	21,808	22,000	23,000	1,192	1,000
200-57902-112	WATER ACCOUNTING - OT WAGES	0	0	0	161	322	0	300	(22)	300
200-57902-121	WATER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	5,142	4,400	4,494	(647)	94 3% COLA

11/17/2025 FINAL											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
200-57902-122	WATER ACCOUNTING- RETIREMENT (E)	3,470	3,207	3,769	2,278	4,557	4,100	4,230	(327)	130	3% COLA
200-57902-123	WATER ACCOUNTING - HEALTH & DENTAL INS (E)	16,326	10,232	12,504	7,622	15,245	15,500	16,768	1,523	1,268	Employer Reduction from 88% to 86%
200-57902-124	WATER ACCOUNTING - LIFE INS (E)	0	0	129	95	190	150	150	(40)	0	
200-57902-127	WATER ACCT HSA FUNDING (E)	3,281	2,865	3,125	1,823	3,200	3,200	3,125	(75)	(75)	
200-57903-125	WATER METER READING - UNIFORMS (E)	4,916	2,267	2,673	952	1,905	5,500	4,000	2,095	(1,500)	
200-57920-110	WATER ADMIN - WAGES (E)	33,397	34,304	38,352	23,606	41,000	41,000	41,986	986	986	3% COLA
200-57920-121	WATER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,212	12	12	3% COLA
200-57920-122	WATER ADMIN - RETIREMENT (E)	2,425	2,429	(15,514)	1,634	3,268	2,900	3,023	(245)	123	3% COLA
200-57920-123	WATER ADMIN - HEALTH & DENTAL INS (E)	7,162	6,542	7,831	4,991	9,982	10,100	10,614	632	514	Employer Reduction from 88% to 86%
200-57920-124	WATER ADMIN - LIFE INS (E)	0	0	148	93	150	150	229	79	79	
200-57920-127	WATER ADMIN HSA FUNDING (E)	2,000	2,313	2,000	1,167	2,000	2,000	2,000	0	0	
200-57921-142	BANK-CR CARD-PMT PROCESS'G FEE (E)	0	396	12,771	3,836	7,672	0	7,700	28	7,700	
200-57921-130	WATER IT EXPENSE (E)	107	601	671	19	37	1,200	1,200	1,163	0	
200-57921-160	WATER OFFICE SUPPLIES (E)	8,378	12,134	4,775	4,020	8,040	10,000	4,000	(4,040)	(6,000)	
200-57921-200	WATER TELEPHONE (E)	988	1,247	3,842	1,721	3,441	850	700	(2,741)	(150)	
200-57922-000	SOFTWARE LIC FEES & IT SUPPORT (E)	809	16	0	0	0	0	0	0	0	
200-57923-000	WATER ATTORNEY EXPENSE (E)	0	982	437	0	0	1,200	1,200	1,200	0	
200-57924-000	WATER ENGINEERING EXPENSE (E)	739	3,920	21,626	3,290	6,580	10,000	6,500	(80)	(3,500)	
200-57925-000	WATER AUDIT EXPENSE (E)	11,179	17,329	32,455	17,823	17,823	12,000	18,000	177	6,000	
200-57925-100	WATER RATE STUDY EXPENSE (E)	5,968	0	20,157	19,512	22,000	0	0	(22,000)	0	
200-57928-000	WATER REGULATORY EXPENSE (E)	822	818	0	0	0	950	0	0	(950)	
200-57930-130	WATER DRUG TESTING EXPENSE (E)	0	0	0	0	0	1,000	1,000	1,000	0	
200-57930-140	WATER DIGGERS HOTLINE EXPENSE (E)	243	692	341	311	621	3,000	1,500	879	(1,500)	
200-57929-000	WATER SYSTEM MAPPING EXPENSE (E)	1,981	2,122	2,043	1,560	3,120	3,500	3,500	380	0	
200-57930-190	WATER TRAINING EXPENSE	2,231	1,738	3,023	1,552	3,104	1,500	3,000	(104)	1,500	
200-57933-150	WATER TRANSP REPAIRS/MAINT (E)	1,159	558	1,294	458	916		1,000	84	1,000	
200-57933-180	WATER FUEL EXPENSE (E)	1,240	994	1,030	687	1,374	1,500	1,200	(174)	(300)	
200-57933-000	WATER TRANSPORTATION EXPENSES (E)	0	0	0	196,829	518,458	667,513	206,771	(311,687)	(460,742)	
200-57933-150	WATER TRANSP REPAIR/MAINT (E)	0	0	0	110,785	221,963	299,363	207,140	(14,823)	(92,223)	
200-57935-150	WATER PLANT REPAIRS/MAINT (E)	4,525	11,188	8,100	8,325	16,651	15,000	15,000	(1,651)	0	
200-57934-000	WATER DEBT SERVICE PRINCIAL (E)	90,558	0	0	0	0	0	0	0	0	
200-57934-150	WATER DEBT SERVICE INTEREST (E)										
200-57940-000	DEBT ISSUANCE COST (E)										
200-57945-000	WATER DEBT SERVICE MISC EXP (E)	158	317	726	483	967	0	0	(967)	0	
200-57951-000	WATER SHOP TOOLS (E)	281	146	514	0	0	500	500	500	0	
200-57952-000	WATER LAB EQUIPMENT	154	198	1,470	0	0	0	2,000	2,000	2,000	
200-57995-000	SWLFL PRINC	0	0	0	5,628	11,256	0	154,487	143,231	154,487	Assumes draw 100% in 2026
200-57995-150	SWFL INTEREST	0	0	0	1,488	2,976	0	75,240	72,264	75,240	Assumes draw 100% in 2026
200-57996-000	CLEAN WATER FUND LOAN EXP	0	0	17,009	9	18	0	0	(18)	0	Assumes draw 100% in 2026
200-57997-000	SAFE DRINKING WATER LOAN EXP	0	0	20,009	9	18	0	0	(18)	0	Assumes draw 100% in 2026
200-58801-000	IT SUPPORT/ANNUAL FEES	4,048	6,126	4,985	13,028	15,000	0	15,000	0	15,000	
	WATER FUND - REVENUES:	884,891	1,006,621	927,701	428,709	857,418	961,700	1,656,060	798,642	694,360	
	WATER FUND - EXPENDITURES:	1,211,619	1,197,675	1,341,687	2,315,460	4,661,984	1,829,276	1,596,443	(3,066,016)	(232,833)	
	WATER FUND - TOTAL:	(326,728)	(191,054)	(413,986)	(1,886,751)	(3,804,565)	(867,576)	59,617	3,864,658	927,193	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
SEWER FUND										
300-51990-000	EMPLOYEE RECOGNITION	0	250	341	0	0	200	200	200	0
300-58403-000	SEWER DEPRECIATION			158,856	0	0	0	0	0	Budget depreciation?
300-57408-000	SEWER TAX EQUIVALENT	3,673	2,890	3,695	0	0	0	0	0	0
300-58427-000	INTEREST EXPENSE	60,000	122,719	114,244	0	0	0	0	0	0
300-58428-000	SEWER AMORTIZATION			(9,229)					0	Budget Amortization?
300-58801-000	IT SUPPORT/ANNUAL FEES (E)	4,048	3,977	4,577	8,982	9,200	4,000	8,000	(1,200)	4,000
300-58929-000	SEWER SYSTEM MAPPING (E)	0	60	0	0	0	250	250	250	0
300-58930-000	DEBT ISSUANCE COST (E)	45,279	0	0	0	0	0	0	0	0
300-58964-110	SEWER ACCOUNTING - WAGES (E)	45,993	49,925	54,541	32,620	57,000	57,000	58,751	1,751	1,751 3% COLA
300-58964-112	SEWER ACCOUNTING - OT WAGES	0	0	0	161	322	0	0	(322)	0
300-58964-121	SEWER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	4,400	4,400	4,494	94	94 3% COLA
300-58964-122	SEWER ACCOUNTING - RETIREMENT (E)	3,470	3,207	3,769	2,278	4,100	4,100	4,230	130	130 3% COLA
300-58964-123	SEWER ACCOUNTING - HEALTH & DENTAL INS (E)	16,326	10,232	12,348	7,622	15,245	16,000	16,768	1,523	768 Employer Reduction from 88% to 86%
300-58964-124	SEWER ADMIN - LIFE INS (E)	0	0	129	95	189	0	229	40	229
300-58964-127	SEWER ACCT HSA FUNDING (E)	3,281	2,864	3,125	1,823	3,200	3,200	3,125	(75)	(75)
300-58965-000	SEWER DEBT SERVICE MISC EXP (E)	158	317	722	483	967	750	1,000	33	250
300-58965-110	SEWER ADMIN - WAGES (E)	36,260	36,023	38,352	23,606	41,000	41,000	41,986	986	986 3% COLA
300-58965-121	SEWER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,212	12	12 3% COLA
300-58965-122	SEWER ADMIN - RETIREMENT (E)	1,971	2,429	(5,154)	1,634	2,900	2,900	3,023	123	123 3% COLA
300-58965-123	SEWER ADMIN - HEALTH & DENTAL INS (E)	7,162	6,542	7,757	4,991	9,981	10,100	10,614	632	514 Employer Reduction from 88% to 86%
300-58965-124	SEWER ADMIN - LIFE INS (E)	0	0	148	93	185	200	200	15	0
300-58965-127	SEWER ADMIN HSA FUNDING (E)	2,000	2,313	2,000	1,167	2,333	2,000	2,000	(333)	0
300-58965-130	SEWER ADMIN MISC EXPENSE			256					0	0
300-58965-140	SEWER CAPITAL OUTLAY (E)	0	0	62,728	0	0	0	0	0	0
300-58966-142	BANK-CR CARD-PMT PROCESS'G FEE	0	0	0	3,841	7,682	0	7,700	19	7,700
300-58966-160	SEWER OPERATING SUPPLIES (E)	253	535	55	0	0	500	500	500	0
300-58966-170	SEWER UTILITIES - NATURAL GAS (E)	3,127	9,604.18-	1,326	1,302	2,604	3,750	3,000	396	(750)
300-58966-171	SEWER UTILITIES - ELECTRIC (E)	11,929	11,856	11,835	7,562	15,125	14,200	15,200	75	1,000
300-58967-000	SEWER FUEL EXPENSE (E)	2,271	1,468	1,978	868	1,737	1,780	1,500	(237)	(280)
300-58967-150	SEWER VEHICLE REPAIRS & MAINT (E)	932	2,675	0	184	369	3,000	3,000	2,631	0
300-58968-150	SEWER COLLECTION SYSTEM MAINT (E)	8,900	11,403	17,825	55	110	10,000	15,000	14,890	5,000
300-58969-130	SEWER IT EXPENSE (E)	107	367	0	0	0	650	0	0	(650)
300-58969-160	SEWER OFFICE SUPPLIES (E)	10,908	8,830	4,172	2,631	5,262	10,000	3,500	(1,762)	(6,500)
300-58969-200	SEWER TELEPHONE (E)	940	1,264	3,842	1,709	3,417	1,000	1,000	(2,417)	0
300-58970-000	SEWER ATTORNEY EXPENSE (E)	0	982	437	0	0	925	925	925	0
300-58972-000	SEWER AUDIT EXPENSE (E)	9,779	12,339	29,455	17,823	17,823	12,000	17,000	(823)	5,000
300-58973-000	SEWER ENGINEERING EXPENSE (E)	1,429	3,080	3,191	1,300	2,600	2,000	2,000	(600)	0
300-58974-000	SEWER INSURANCE EXPENSE (E)	26,532	29,330	34,706	32,727	32,727	38,000	36,000	3,273	(2,000)
300-58975-130	SEWER DRUG TESTING EXPENSE (E)	86	0	0	0	0	0	0	0	0
300-58975-190	SEWER TRAINING EXPENSE (E)	250	171	806	0	0	250	250	250	0
300-58976-000	SEWER REPLACEMENT FUND (E)	0	7,260	0	0	0	8,000	8,000	8,000	0
300-58980-300	WALCOMET SEWERAGE EXPENSES (E)	689,148	717,448	775,033	384,768	769,537	760,000	840,000	70,463	80,000
300-58980-310	WALCOMET SEWER CONNECTION FEE (E)	66,000	76,000	71,910	4,230	8,460	71,910	74,120	65,660	2,210
300-58996-000	I & I REDUCTION (E)	37,135	0	0	0	0	20,000	20,000	74,120	54,120

11/17/2025 FINAL											
EXPENDITURES		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
Account	Title	Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
		Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
300-58960-000	SEWER DEBT SERVICE - PRINCIPAL (E)	0	0	0	103,313	103,313	110,800	108,526	5,213	(2,274)	
300-58961-000	SEWER DEBT SERVICE - INTEREST (E)	0	0	0	56,597	103,156	103,156	105,884	2,728	2,728	
200-57999-000	CWFL PRINC	0	0	0	0	0	0	87,309	87,309	87,309	
200-57999-150	CWLF INTEREST	0	0	0	862	1,723	0	42,522	40,799	42,522	
204-XXXXX	CONTINGENCY	0	0	0	0	0	0	0	0	0	Need new account #
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,551,019	136,202	231,174	
	SEWER FUND - EXPENDITURES:	1,105,109	1,134,510	1,416,411	709,612	1,229,867	1,321,221	1,551,019	375,272	283,918	
	SEWER FUND - TOTAL:	220,307	341,897	373	4,494	184,951	(1,376)	0	(239,070)	(52,744)	
2% FUND											
215-52320-106	FIRE INSPECTOR OFFICER WAGES (E)	4,750	6,000	5,193	3,700	7,400	6,000	6,588	(812)	588	3% COLA
215-52320-121	FIRE INSPECTOR FICA (E)	561	623	505	309	618	560	504	(114)	(56)	3% COLA
215-52320-165	FIRE DUES 2% EXPENDITURES (E)	65,752	8,455	59,591	0	22,000	10,000	37,000	15,000	27,000	
	2% DUES FUND - REVENUES:	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000	
	2% DUES FUND - EXPENDITURES:	71,063	15,078	65,288	4,009	30,019	16,560	44,092	14,073	27,532	
	2% DUES FUND - TOTAL:	(42,166)	19,989	(22,238)	(4,009)	20,953	18,440	908	(20,045)	(17,532)	
EMS GRANTS											
220-42004	ACT 102 GRANT	12,745	44,503	0	0	0	0	0	0	0	
220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	12,195	0	0	0	0	0	0	0	
220-42100	EMS FLEX GRANT	0	44,503	0	0	0	0	0	0	0	
220-49200	OPERATING TRANSFER IN	0	0	0	0	0	0	0	0	0	
220-52320-165	ACT 102 EXPENDITURES (E)	7,373	7,373	8,805	0	0	8,000	0	0	(8,000)	
220-52320-170	ACT 102 ARPA EXPENDITURES	11,079	5,607	0	0	0	0	0	0	0	
220-52320-200	EMS FLEX GRANT EXPENDITURES	0	89,005	286	0	0	0	0	0	0	
	EMS GRANTS - REVENUES:	24,940	101,200	0	0	0	8,000	0	0	(8,000)	
	EMS GRANTS - EXPENDITURES:	43,392	203,185	9,091	0	0	8,000	0	0	(8,000)	
	EMS GRANTS - TOTAL:	(18,451)	(101,985)	(9,091)	0	0	0	0	0	0	
225-54635-130	RECYCLING OTHER EXPENSE (E)	10,840	13,044	0	18,872	19,000	2,000	15,000	(4,000)	13,000	Was \$16,000
225-54635-131	RECYCLING FEES (E)	79,770	81,669	75,852	41,750	83,500	84,000	90,000	6,500	6,000	Was \$84,000
225-54635-150	RECYCLING REPAIRS/MAINT (E)	4,021	3,384	1,943	0	0	3,000	3,000	3,000	0	
225-54635-160	RECYCLING PROGRAM SUPPLIES (E)	500	500	664	500	1,000	500	500	(500)	0	
225-54635-165	RECYCLING TIPPING FEES (E)	3,804	27,581	0	0	0	2,500	0	0	(2,500)	
	RECYCLING - REVENUES, INCL TRANSFER IN:	119,487	105,421	97,725	58,676	108,500	92,000	108,500	0	16,500	
	RECYCLING - EXPENDITURES:	98,936	126,177	78,458	61,122	103,500	92,000	108,500	5,000	16,500	
	RECYCLING GRANTS - TOTAL:	20,552	(20,756)	19,267	(2,445)	5,000	0	0	(5,000)	0	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
KNC FUND										
230-51990-000	EMPLOYEE RECOGNITION			300	0	300	300	300	0	0
230-58100-110	KNC REGULAR WAGES			81,929	44,063	88,126	87,981	90,620	2,494	2,639
230-58100-121	KNC FICA			6,478	3,358	6,715	6,731	6,932	217	201
230-58100-122	KNC RETIREMENT	3,444	3,820	3,829	1,980	3,960	3,980	4,248	288	268
230-58100-123	KNC HEALTH & DENTAL INSURANCE	6,600	6,628	7,141	4,896	9,792	9,894	10,792	1,000	898
230-58100-124	KNC LIFE INSURANCE	42	41	59	30	61	60	70	9	10
230-58100-127	KNC HSA FUNDING	2,500	3,125	2,500	1,250	2,500	2,500	2,500	0	0
230-58100-180	KNC FUEL			391	227	454	450	450	(4)	0
230-58100-200	KNC PHONE EXPENSE			7	54	109	888	888	779	0
	KNC - REVENUES:	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC - EXPENDITURES:	12,586	13,614	102,634	55,858	112,017	112,784	116,800	4,783	4,016
	KNC - TOTAL:	(0)	0	(0)	(0)	0	0	0	(0)	0

11/17/2025 FINAL		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff	
LIBRARY FUND											
400-51990-000	EMPLOYEE RECOGNITION	0	750	900	1,350	1,350	1,350	1,400	50	50	
400-58100-110	LIBRARY WAGES (E)	193,731	196,898	194,703	104,179	208,358	209,377	224,867	16,509	15,490	3% COLA
400-58100-121	LIBRARY FICA (E)	13,191	13,345	13,404	7,018	14,035	16,733	17,019	2,984	286	
400-58100-122	LIBRARY RETIREMENT (E)	10,117	9,815	10,665	5,499	10,997	11,515	7,998	(2,999)	(3,517)	
400-58100-123	LIBRARY HEALTH & DENTAL INSURANCE (E)	27,757	28,118	35,750	23,721	47,441	41,178	49,134	1,693	7,956	Employer Reduction from 88% to 86%
400-58100-124	LIFE INSURANCE	0	0	0	199	398	0	400	2	400	
400-58100-127	LIBRARY HSA FUNDING (E)	8,281	11,562	9,698	4,687	9,375	10,000	10,000	625	0	
400-58100-130	LIBRARY EQUIPMENT (E)	3,209	2,902	3,214	1,431	2,861	1,200	4,500	1,639	3,300	
400-58100-160	LIBRARY SUPPLIES (E)	6,079	4,343	5,030	1,780	3,560	3,500	3,500	(60)	0	
400-58100-161	LIBRARY POSTAGE (E)	121	81	82	73	146	125	125	(21)	0	
400-58200-000	ADULT PRINT (E)	10,186	11,808	10,604	3,669	7,338	10,000	10,000	2,662	0	
400-58200-100	ADULT DIGITAL (E)	2,206	1,893	2,510	538	1,075	2,000	1,000	(75)	(1,000)	
400-58201-000	CHILDREN PRINT (E)	4,314	4,630	4,764	958	1,917	3,500	3,500	1,583	0	
400-58201-100	CHILDREN DIGITAL (E)	1,747	346	(58)	0	0	2,000	1,000	1,000	(1,000)	
400-58210-000	LIBRARY TRAINING & CONFERENCES (E)	247	1,000	1,843	97	194	2,000	2,000	1,806	0	
400-58210-100	TRAINING - GRANT RELATED	0	0	0	1,069	1,069	0	0	(1,069)	0	
400-58220-000	LIBRARY MILEAGE EXPENSE (E)	294	215	458	0	0	400	400	400	0	
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS (E)	2,022	3,495	2,524	1,043	2,085	3,000	3,000	915	0	
400-58232-000	LIBRARY CRAFTS (E)	596	602	674	301	603	500	500	(103)	0	
400-58240-000	LIBRARY MEDIA (E)	3,262	2,339	2,005	1,215	2,429	3,500	3,500	1,071	0	
400-58280-000	LIBRARY PERIODICALS (E)	3,110	2,495	1,984	2,019	4,038	2,100	2,200	(1,838)	100	
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	15,016	13,966	12,463	10,056	20,113	12,600	13,450	(6,663)	850	
410-58200-101	BOOKS, BOARD COMMITTED (E)	499	152	0	0	0	200	200	200	0	
410-58200-102	BOOKS, DONOR DESIGNATED (E)	1,326	908	180	382	763	100	100	(663)	0	
410-58240-101	MEDIA, DONOR DESIGNATED (E)	0	366	0	0	0	200	200	200	0	
410-58250-000	LIBRARY CHAPIN EXPENDITURES (E)	2,564	3,830	3,955	3,034	6,068	4,000	4,000	(2,068)	0	
410-58255-000	LIB FRIENDS EXPENDITURE (E)	21,220	4,541	3,398	1,795	3,589	4,000	4,000	411	0	
410-58320-000	CAPITAL, BOARD DESIGNATED	0	0	0	25	50	0	0	(50)	0	
410-58330-000	DONOR DESIGNATED EXPENDITURES (E)	690	4,980	1,787	1,393	2,786	2,500	4,450	1,664	1,950	
410-58340-000	BOARD COMMITTED EXPENDITURES (E)	3,998	4,098	8,120	1,469	2,938	2,500	2,600	(338)	100	
	LIBRARY FUND - REVENUES:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)	
	LIBRARY FUND - EXPENDITURES:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965	
	LIBRARY FUND - TOTAL:	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)	
400-58100-135	LIBRARY ADMINISTRATION COSTS (E)	7,998	10,513	457	746	1,492	9,400	9,400	7,908	0	
400-58100-150	LIBRARY BLDG REPAIRS & MAINT (E)	4,184	7,851	3,340	628	1,255	2,000	2,000	745	0	
400-58100-155	LIBRARY BLDG SUPPLIES (E)	635	1,110	568	585	1,169	1,000	771	(398)	(229)	
400-58100-170	LIBRARY BLDG GAS (E)	2,937	3,016	2,224	2,508	5,017	2,700	2,700	(2,317)	0	
400-58100-171	LIBRARY BLDG ELECTRIC (E)	6,594	7,132	7,655	3,427	6,853	6,800	7,127	274	327	
400-58100-173	LIBRARY BLDG WATER & SEWER (E)	1,154	763	512	346	691	900	810	119	(90)	
400-58100-175	JANITORIAL SERVICES (E)	8,100	6,115	8,100	4,050	8,100	6,800	8,100	0	1,300	
400-58100-200	LIBRARY TELEPHONE (E)	4,081	2,978	5,198	3,321	6,642	3,500	1,767	(4,875)	(1,733)	
	LIBRARY FUND MISC - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934	
	LIBRARY FUND MISC - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)	
	LIBRARY FUND - TOTAL:	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359	

11/17/2025 FINAL										
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ Diff	\$ Diff
FIREWORKS FUND										
415-52320-165	FIREWORKS EXPENDITURE (E)	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0
	FIREWORKS FUND - REVENUES:	27,703	28,439	30,923	20,794	27,000	29,580	29,580	2,580	0
	FIREWORKS FUND - EXPENDITURES:	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0
	FIREWORKS FUND - TOTAL:	1,718	2,742	5,237	(4,904)	1,303	4,580	4,580	3,277	0
TID #1 FUND										
420-52320-165	TIF #1 EXPENDITURE (E)	0	0	0	12,500	12,500	0	10,000	(2,500)	10,000
	TID #1 - REVENUES:	NA	NA	NA	12,500	12,500	0	0	(12,500)	0
	TID #1 - EXPENDITURES:	NA	NA	NA	12,500	12,500	0	10,000	(2,500)	10,000
	TID #1 FUND - TOTAL:	NA	NA	NA	0	0	0	(10,000)	(10,000)	(10,000)

500-50000-140

**VILLAGE OF WILLIAMS BAY
RESOLUTION NO. R-70-25**

**AUTHORIZING APPROVAL OF LEASE AGREEMENT FOR THE INSTALLATION
OF TEMPORARY HOUSING QUARTERS FOR
EMERGENCY MEDICAL SERVICES (EMS)**

WHEREAS, following a successful referendum, on May 1, 2022 the Village of Williams Bay (“Williams Bay”) entered into agreement with the Village of Fontana-on-Geneva Lake, Walworth County, Wisconsin, a Wisconsin municipal corporation (Fontana) pursuant to which Fontana provides ambulance and Emergency Medical Services (EMS) for Williams Bay (“EMS Agreement”); and

WHEREAS, The EMS Agreement provides ambulance and EMS services twenty-four (24) hours per day, seven (7) days per week; and;

WHEREAS, due to the Village of Williams Bay not having housing quarters for the crew members providing ambulance and EMS services, the crew members return to Fontana each evening for housing quarters; and;

WHEREAS, due to travel distance, response times from Fontana are longer than from within Williams Bay; and;

WHEREAS, having housing quarters for the crew members providing ambulance and EMS services located within Williams Bay will result in shorter response times with the crew members remaining within Williams Bay; and;

WHEREAS, on November 3, 2025 the Williams Bay Protective Services Committee recommended approval of a proposal from Adrenaline Homes LLC for Temporary Emergency Medical Services (EMS) Quarters; and

WHEREAS, on November 11, 2025 the Williams Bay Finance and Personnel Committee recommended approval of a Lease Agreement from Adrenaline Homes LLC for Temporary Emergency Medical Services (EMS) Quarters; and

WHEREAS, on November 17, 2025, the Village of Williams Village Board, as recommended by the Protective Services Committee and Finance & Personnel Committee, has determined that it is in the best interests of the Village and its residents to authorize the Adrenaline Homes LLC Lease Agreement (attached as “Exhibit I”), and;

NOW, THEREFORE, the Village Board of the Village of Williams Bay, County of Walworth, State of Wisconsin, do hereby ordain as follows:

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

Section II: Approval. The President and Board of Trustees hereby authorize the recommended Lease Agreement, therefore.

Approved by the Village Board of the Village of Williams Bay this 17th day of November 2025

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, President

Attest: _____
Tina Kolls, Clerk

EXHIBIT I

**ADRENALINE HOMES, LLC, LEASE AGREEMENT
(Williams Bay EMS Temporary Quarters)**

Commercial Lease Agreement

THIS LEASE (this "Lease") dated this ____ day of November, 2025 ("Effective Date").

BETWEEN:

ADRENALINE REAL ESTATE SERVICES, LLC
dba Adrenaline Homes
Attn: Steve Schommer
9560 58th Place, Suite 350, Kenosha, WI 53144
(the "Landlord")

- AND -

The Village of Williams Bay
Attn: David Lothspeich, Village Administrator
250 Williams Street, Williams Bay, WI 53191
(Mailing Address of Tenant for Notice Purposes)
(the "Tenant")

WHEREAS, Landlord is the fee simple owner of certain of the manufactured building described herein (hereinafter referred to as the "Building");

WHEREAS, the Tenant desires to lease and situate the Building from Landlord on land owned by the Tenant.

NOW THEREFORE, IN CONSIDERATION OF the Landlord leasing the Building to the Tenant, the Tenant leasing the Building from the Landlord and the mutual benefits and obligations set forth in this Lease, the receipt and sufficiency of which consideration is hereby acknowledged, the parties to this Lease agree as follows:

Basic Terms

1. The following basic terms are hereby approved by the parties and each reference in this Lease to any of the basic terms will be construed to include the provisions set forth below as well as all of the additional terms and conditions of the applicable sections of this Lease where such basic terms are more fully set forth:

- a. **Landlord: Adrenaline Real Estate Services, LLC**, a Wisconsin limited liability company, dba Adrenaline Homes;
- b. **Address of Landlord:** 9560 58th Place, Suite 350, Kenosha, WI 53144
- c. **Tenant:** The Village of Williams Bay
- d. **Address of Tenant:** 250 Williams Street, Williams Bay, WI 53191

e. **Term of Lease:** Term. The term of this Lease (the “Term”) shall be for a period of three (3) Lease Years, (“Lease Year” being defined below), commencing on the Commencement Date and continuing thereafter until the expiration of the third (3rd) Lease Year, unless sooner terminated in accordance with the provisions of this Lease.

f. **Commencement Date of Lease:** The term of this Lease shall commence on the date the Landlord completes installation of delivers possession of the Building to Tenant in good and tenantable condition (the “Commencement Date”) and shall continue thereafter for the term specified herein

g. **Base Rent:** Tenant shall pay Landlord Annual Base rent during each Lease Year Base Rent as follows:

<u>Year</u>	<u>Annual Base Rent</u>
Lease Year 1:	\$21,600.00
Lease Year 2:	\$21,600.00
Lease Year 3:	\$21,600.00

Base Rent shall be payable to landlord in equal monthly installments of \$1,800.00 during the Initial Term of the Lease in accordance with the payment terms set forth in this Lease.

h. **Option to Renew:** This Lease may be renewed for one (1) additional term of one (1) year in accordance with Paragraph 14.

i. **Permitted Use of Building:** Sleeping quarters for City of Williams Bay firehouse fire fighters and other firehouse employees.

j. **Placement Site:** _____

k. **Landowner:** _____

l. **Security/Damage Deposit:** \$2,800.00

Definitions

2. When used in this Lease, the following expressions will have the meanings indicated:

a. “Additional Rent” means all amounts payable by the Tenant under this Lease except Base Rent, whether or not specifically designated as Additional Rent elsewhere in this Lease;

b. “Building” means the manufactured building as described by the floor plan attached hereto as A and all, equipment, fixtures, interior finishes as provided in Exhibit B, to be located at the Placement Site; and

c. “Placement Site” means real estate located at _____, where the Building is being utilized by the Tenant.

d. “Tenant Occupant” means any fire fighters and other firehouse employees occupying the Building pursuant to Tenant’s Permitted Use.

e. "Lease Year" shall mean each consecutive twelve (12)-month period during the Term, commencing on the Commencement Date if the Commencement Date falls on the first day of a calendar month; however, if the Commencement Date falls on any other day of a month, then the first Lease Year shall commence on the first day of the calendar month immediately following the Commencement Date, and the period between the Commencement Date and the start of such first Lease Year shall be added to the first Lease Year, with rent for such partial month prorated on a per-diem basis for the number of days in that period.

Leased Building; Use and Occupation

3. For and in consideration of Tenant's payment of Rent and subject to the terms, covenants and conditions set forth in this Lease, Landlord hereby leases to Tenant, and Tenant hereby leases from Landlord, the Building for only the Permitted Use as defined in Paragraph 1(i). The Parties acknowledge that this lease is commercial in nature, and that Tenant is solely responsible for compliance with any and all state and municipal residential tenancy laws applicable to the Tenant's use of the Building.

4. Neither the Building nor any part of the Building will be used at any time during the term of this Lease by Tenant for any purpose other than the Permitted Use. No representations or warranties as to the condition or repair of the Building has been made by Landlord or its agents prior to or at the execution of this Lease. Except for those Building features described in Exhibit B, Landlord shall not be required to recondition or rework the Building, its equipment, fixtures, or finishes in any manner whatsoever to equip the Building for Tenant's use.

5. Tenant acknowledges that the Building is a manufactured structure constructed by or on behalf of Landlord in accordance with plans and specifications approved by Tenant. Upon delivery and installation of the Building at the Placement Site, Tenant shall inspect the Building and, by taking possession, shall be deemed to have accepted the Building in its delivered condition, "AS-IS," with all faults (latent or patent), and without any representation or warranty, express or implied, by Landlord as to condition, quality, design, or fitness for Tenant's intended purpose. Except as expressly provided in this Lease or in the approved plans and specifications, Landlord shall have no further obligation to modify, repair, or improve the Building after delivery.

6. Tenant acknowledges and agrees that Landlord owns the Building only and not the Placement Site. Tenant shall, at Tenant's sole expense, obtain all necessary approvals, permissions, and site arrangements with the Landowner or controlling party for placement and occupancy of the Building on the Placement Site. Tenant shall be solely responsible for determining the Placement Site, preparing the site, installation or modification concrete pad for the Building, and further, performing any and all due diligence to determine that the Placement Site of the Building is sufficient for their intended use of the Building.

7. Tenant shall, at its own cost and expense, ensure that the Building and placement of the Building on the Placement Site conform with all laws, ordinances, rules, requirements, and regulations of the federal, state, county and city governments, and of any and all other governmental authorities or agencies affecting the Building, whether presently existing or hereafter enacted. Tenant shall not be entitled to move or relocate the Building without Landlord's written consent and any relocation or movement of the Building without such consent shall be deemed a breach of this Agreement.

8. The Landlord and Tenant will comply with standards of health, sanitation, fire, housing and safety as required by law. Further, The Tenant will at all times and at its sole expense, repair, maintain and keep the Building in a good state of repair, reasonable wear and tear excepted. The Tenant will promptly notify the Landlord of any damage, or of any situation that may significantly interfere with the normal use

of the Building or to any furnishings supplied by the Landlord. The Tenant will not engage in any illegal trade or activity on or about the Building.

9. The Landlord covenants that on paying the Rent and performing the covenants contained in this Lease, the Tenant will peacefully and quietly have, hold, and enjoy the Building for the agreed term.

Term

10. The term of this Lease shall be for a period of three (3) Lease Years, commencing on the Commencement Date and continuing thereafter until the expiration of the third (3rd) Lease Year, unless sooner terminated in accordance with the provisions of this Lease. If the Commencement Date falls on a day other than the first day of a calendar month, the partial month prior to the first full Lease Year shall be included in the Term.

Rent

11. Subject to the provisions of this Lease, the Tenant will pay a base rent (the "Base Rent") in the amounts set forth in Paragraph 1(i) supra for the Building (the "Base Rent"). All amounts due to Landlord under this Lease shall be paid directly by Tenant to Landlord.

12. The Tenant will pay the Base Rent on or before the 1st day of each and every month of the term of this Lease to the Landlord. Tenant covenants and agrees to pay the aforesaid rental in such coin or currency of the United States as shall be legal tender for the payment of public or private debts, at such place or places as Landlord may specify in writing from time to time, and for the present, and until further notice, Landlord specifies that rent shall be paid to it at 9560 58th Place, Suite 350, Kenosha, WI 53144. Tenant shall not instruct any Tenant Occupant that it is to pay rent directly to the Tenant.

13. The Tenant will be charged an additional amount of 10% of the Rent if Tenant fails to make payment on or before the 5th day after the Rent was due.

14. In the event that this Lease commences, expires or is terminated before the end of the period for which any item of Additional Rent or Base Rent would otherwise be payable, such amounts payable by the Tenant will be apportioned and adjusted pro rata on the basis of a thirty (30) day month in order to calculate the amount payable for such irregular period.

Option to Renew

15. Tenant shall have the option to extend this Lease for one (1) additional one (1) year terms ("Option Term") provided, however that neither this Lease nor Tenant's right to possession have theretofore been terminated and that Tenant is neither then in default under the Lease nor has committed or omitted to perform an act under the Lease which, with the passage of time or the giving of notice, or both, shall become a default hereunder. To exercise an option to extend this Lease, Tenant shall provide written notice to Landlord given by Tenant not more than 6 months and not less than 3 months prior to the expiration of the initial Term or any subsequent option term as the case may be. The Option Term, if so exercised, shall commence immediately after the Initial Term, upon all of the terms and conditions of this Lease. Base Rent during the Option Term, if properly exercised shall be \$1,800.00 per month.

Operating Costs

16. This Lease is a “triple net” lease. Tenant shall pay all operating costs associated with the Building, including, but not limited to, taxes (including real property and personal property taxes and any taxes arising on the Building or Placement Site by the municipality), costs of connecting the Building to utilities (connection to water, sewer, gas or other utilities) at the Placement Site, cost of installation and maintenance of any concrete pad for installation of the Building at the Placement site; Tenant’s use of utilities (including sewer and water, gas, electric, telephone, internet and cable), all insurance costs, cost of all furniture and furnishings and all maintenance, repair and replacement costs associated with the Building.

17. The Tenant will pay to the lawful taxing authorities, or to the Landlord, as Landlord may direct, as and when the same become due and payable, all taxes, rates, use fees, duties, assessments and other charges that are levied, rated, charged or assessed against or in respect of the Building, improvements, equipment and facilities of the Tenant on or in default by the Tenant and in respect of any business carried on in the Building and Placement Site or in respect of the use or occupancy of the Building by the Tenant and Tenant Occupant.

18. The Tenant will be responsible for any maintenance and repairs the Building may need.

19. All amounts payable by the Tenant relating to the Operating Costs will be deemed to be rent and receivable and collectable as such notwithstanding the expiration or sooner termination of this Lease and all remedies of the Landlord for nonpayment of rent will be applicable thereto.

Security Deposit

20. Tenant shall pay a Security Deposit of \$2,800.00 to Landlord upon execution of the Lease. The Landlord will return the Security Deposit to the Tenant at the end of this tenancy, less such deductions as provided in this Lease, but no deduction will be made for damage due to reasonable wear and tear. Deduction may be made for reasons such as, but not limited to, Tenant’s failure to maintain proper insurance, which results in a monetary loss to Landlord, Tenant’s failure to pay rent, Tenant’s failure to pay utility bills, as required under the Lease and damage caused to the Building by the Tenant, its officers, agents, employees, customers, invitees, etc.

Access and Inspections

21. At all reasonable times during the Term of this Lease, the Landlord and its agents may enter the Placement Site and the Building to make inspections upon 24 hours’ notice to the Tenant, Landlord shall take commercially reasonable efforts to minimize any disruption to Tenant or Tenant’s business operations.

22. Tenant and Landowner of the Placement Site hereby grants to Landlord, its agents, contractors, and assigns, a non-exclusive easement over, across, and upon the portion of Tenant’s property designated as the “Placement Site,” together with reasonable adjoining areas as necessary, for the purposes of delivering, installing, maintaining, inspecting, repairing, and removing the Building in accordance with the terms of this Lease. This easement shall survive the termination or expiration of this Lease and shall remain in full force and effect for so long as the Building remains located on the Placement Site.

Repairs, Maintenance, Replacement and Alterations.

23. Tenant shall at all times and at Tenant’s sole cost and expense, keep, maintain, clean, repair, preserve and replace, as necessary, the Building and all parts thereof including, without limitation, any Tenant Alterations, utility meters, the HVAC system serving the Building, all electrical and plumbing

systems, pipes and conduits located within the Building, the concrete pad at the Placement Site, furniture and equipment, Tenant's signs, locks, doors, security devices, windows, plate glass, window sashes, casements and frames, floors and floor coverings, interior walls, partitions, shelving, kitchen and/or restroom facilities and appliances located within the Building, lighting, and any alterations, additions and other property located within the Building in good condition and repair, reasonable wear and tear excepted.

24. Tenant shall, at its sole cost and expense, maintain the landscaping and to provide snow removal for the Building and Placement Site.

25. All such maintenance, repairs and replacements shall be performed with due diligence, lien-free and in a professional and workmanlike manner.

26. If Tenant fails or refuses to perform any maintenance or repair required herein within a reasonable time following Landlord's written notice, Landlord may elect (but shall not be required) to cause or perform all required maintenance, repairs or replacements. Tenant shall pay all costs incurred by Landlord to make such required maintenance, repairs or replacements within thirty (30) days following receipt of an invoice.

27. The Tenant will not use or keep any device which might overload the capacity of any floor, wall, utility, electrical or mechanical facility or service in the Building.

28. The Tenant will not make or have others make alterations, additions or improvements or erect or have others erect any partitions without first obtaining the Landlord's written approval thereto, such written approval not to be unreasonably withheld in the case of alterations, additions or improvements to the Building.

29. The Tenant will not install in or for the Building any special locks, safes or apparatus for air-conditioning, cooling, heating, illuminating, refrigerating or ventilating the Building without first obtaining the Landlord's written approval thereto. Locks may not be added or changed without the prior written agreement of both the Landlord and the Tenant.

30. When seeking any approval of the Landlord for Tenant repairs as required in this Lease, the Tenant will present to the Landlord plans and specifications of the proposed work which will be subject to the prior approval of the Landlord, not to be unreasonably withheld or delayed.

31. The Tenant will promptly pay all contractors, material suppliers and workmen so as to minimize the possibility of a lien attaching to the Building or the Building. Should any claim of lien be made or filed the Tenant will promptly cause the same to be discharged.

Default

32. If the Tenant is in default:

a. default in the payment of any money, whether hereby expressly reserved or deemed as rent, or any part of the rent, then, at the option of the Landlord, this Lease may be terminated upon the expiration of five (5) days following written notice; and/ or

b. does not observe, perform and keep each and every of the non-monetary covenants, agreements, stipulations, obligations, conditions and other provisions of this Lease to be observed, performed and kept by the Tenant and persists in such default, after fifteen (15) days following written notice from the Landlord requiring that the Tenant remedy, correct or comply or, in the case of such default

which would reasonably require more than fifteen (15) days to rectify, unless the Tenant will commence rectification within the said fifteen (15) days' notice period and thereafter promptly and diligently and continuously proceed with the rectification of any such defaults then, at the option of the Landlord, this Lease may be terminated upon ten (10) days' notice,

then the Landlord may enter into and upon the Building in such event, with process of law or Tenant's written consent, to repossess Landlord of the Building and to expel or remove Tenant and any others who may be occupying or within the Building and to remove any and all property without being deemed in any manner guilty of trespass, forcible entry or detainer, and without incurring any liability for any damage resulting therefrom, Tenant hereby waiving any right to claim damage for such reentry and expulsion, and without relinquishing Landlord's right to rent or any other right given to Landlord hereunder or by operation of law;

33. If and whenever:

a. the Tenant's leasehold interest hereunder, or any goods, chattels or equipment of the Tenant located in the Building will be taken or seized in execution or attachment, or if any writ of execution will issue against the Tenant will become insolvent or commit an act of bankruptcy or become bankrupt or take the benefit of any legislation that may be in force for bankrupt or insolvent debtor or become involved in voluntary or involuntary winding up, dissolution or liquidation proceedings, or if a receiver will be appointed for the affairs, business, property or revenues of the Tenant; or

b. the Tenant vacates or abandons the Building, or fail or cease to operate or otherwise cease to conduct business from the Building, or use or permit or suffer the use of the Building for any purpose other than as permitted in this clause, or make a bulk sale of its goods and assets which has not been consented to by the Landlord, or move or commence, attempt or threaten to move its goods, chattels and equipment out of the Building other than in the routine course of its business;

then, and in each such case, at the option of the Landlord, the Landlord may enter into and upon the Building in such event, with process of law or Tenant's written consent, to repossess Landlord of the Building and to expel or remove Tenant and any others who may be occupying or within the Building and to remove any and all property without being deemed in any manner guilty of trespass, forcible entry or detainer, and without incurring any liability for any damage resulting therefrom, Tenant hereby waiving any right to claim damage for such reentry and expulsion, and without relinquishing Landlord's right to rent or any other right given to Landlord hereunder or by operation of law.

34. **Acceleration Clause.** Whether Landlord elects to terminate the Lease or to terminate possession, as a result of Tenant's default, vacation or abandonment, at the election of Landlord, Tenant will immediately pay to Landlord, if Landlord so elects, a sum equal to the estimated aggregate amount of Base Rent due and payable to landlord under this Lease, estimated insurance costs and vacant building taxes, as estimated by Landlord, for the residue of the Lease Term plus any other sums then due under this Lease. Landlord shall use commercially reasonable efforts to mitigate damages, including by attempting to relet the Building on reasonable terms and conditions..

35. In the event of Tenant default, abandonment, or vacating the Building as provided in this Lease, Tenant will pay upon demand all of Landlord's costs, charges, and expenses, including any and all costs associated with removing the Building from the Placement Site, reasonable attorney's fees and expenses of agents, and others retained by Landlord in any litigation, negotiation, or transaction in which Landlord seeks to enforce the terms or provisions of this Lease, whether or not suit is actually filed, or in any other litigation, negotiation or transaction in which Landlord becomes involved or concerned as a result of Tenant or Tenant's occupancy or use of the Building, or consent to any action by Tenant which is

prohibited by this Lease or which may be done only with Landlord's approval or consent, whether or not such approval or consent is given.

36. **Early Termination.** Tenant shall have the right to terminate this Lease prior to the expiration of the initial three (3) year Term by providing Landlord with not less than ninety (90) days' prior written notice of Tenant's intent to terminate. In the event Tenant elects to exercise this early termination right, Tenant shall pay to Landlord, as liquidated damages and not as a penalty, an early termination fee as follows:

- a. If termination occurs during the first twelve (12) months of the Term, the early termination fee shall be Fifteen Thousand Dollars (\$15,000.00);
- b. If termination occurs after the first twelve (12) months but prior to the expiration of the second year of the Term, the early termination fee shall be Ten Thousand Dollars (\$10,000.00); and
- c. If termination occurs after the second year but prior to the expiration of the third year of the Term, the early termination fee shall be Six Thousand Dollars (\$6,000.00).

The early termination fee shall be due and payable to Landlord concurrently with Tenant's written notice of termination. Tenant shall remain responsible for all rent and other obligations under this Lease through the effective termination date.

Distress

37. If and whenever the Tenant is in default, beyond the cure period, in payment of any money whether hereby expressly reserved or deemed as rent, or any part of the rent, the Landlord may, without notice or any form of legal process, enter upon the Placement Site and the Building and seize, remove the Building, remove and sell the Tenant's goods, chattels and equipment from the Building or seize, remove and sell any goods, chattels and equipment at any place to which the Tenant or any other person may have removed them, in the same manner as if they had remained and been distrained upon the Building, all notwithstanding any rule of law or equity to the contrary, and the Tenant hereby waives and renounces the benefit of any present or future statute or law limiting or eliminating the Landlord's right of distress.

Holding Over

38. If the Tenant continues to occupy the Building with the written consent of the Landlord after the expiration or other termination of the Term and/or, then, without any further written agreement, the Tenant will be a month-to-month tenant at a minimum monthly rental equal to 175% of the Base Rent previously in effect per month and subject always to all of the other provisions of this Lease insofar as the same are applicable to a month-to-month tenancy and a tenancy from year-to-year will not be created by implication of law.

39. Notwithstanding anything herein to the contrary, in the event that Tenant is not in default of any payment required herein or other term of this Lease and provides written notice, at least three (3) months prior to the expiration of the properly exercised Option Term, Landlord may agree to continue leasing the Building to the Tenant on a month to month basis with monthly Base Rent being \$1,500.00 per month.

Additional Rights on Reentry

40. If the Landlord reenters the Building or terminates this Lease, then:
- a. notwithstanding any such termination or the term thereby becoming forfeited and void, the provisions of this Lease relating to the consequences of termination will survive;
 - b. the Landlord may use such reasonable force as it may deem necessary enter the Placement Site for the purpose of gaining admittance to and retaking possession of the Building and the Tenant hereby release the Landlord from all actions, proceedings, claims and demands whatsoever for and in respect of any such forcible entry or any loss or damage in connection therewith or consequential thereupon;
 - c. the Landlord may enter the Placement Site and expel and remove, forcibly, if necessary, the Tenant, those claiming under the Tenant and their effects from the Building as allowed by law, without being taken or deemed to be guilty of any manner of trespass;
 - d. in the event that the Landlord has removed the property of the Tenant, title to such property shall vest in the Landlord as provided herein;
 - e. the Landlord may remove the Building from the Placement Site and relet the Building or any part of the Building for a term or terms which may be less or greater than the balance of the term of this Lease remaining and may grant reasonable concessions in connection with such reletting including any alterations and improvements to the Building;
 - f. after reentry and repossession of the Building the Landlord may procure the appointment of a receiver to take possession and collect rents and profits of the business of the Tenant, and, if necessary to collect the rents and profits the receiver may carry on the business of the Tenant and take possession of the personal property used in the business of the Tenant, including inventory, trade fixtures, and furnishings, and use them in the business without compensating the Tenant;
 - g. after reentry and repossession of the Building, the Landlord may terminate the Lease on giving three (3) days written notice of termination to the Tenant. Without this notice, reentry of the Building by the Landlord or its agents will not terminate this Lease; and
 - h. the Tenant will pay to the Landlord on demand:
 - i. all rent and other amounts payable under this Lease up to the time of reentry or termination, whichever is later; and
 - ii. reasonable expenses as the Landlord incurs or has incurred in connection with the reentering, repossessing, terminating, reletting, collecting sums due or payable by the Tenant, realizing upon assets seized; including without limitation, brokerage, fees and expenses including reasonable attorney's fees and disbursements and the expenses of keeping the Building in good order, repairing the same and preparing them for reletting; and
 - iii. as liquidated damages for the loss of rent and other income of the Landlord expected to be derived from this Lease during the period which would have constituted the unexpired portion of the term had it not been terminated, at the option of the Landlord, either:
 - 1. an amount determined by reducing to present worth at an assumed interest rate of six percent (6%) per annum all Gross Rent to become payable

during the period which would have constituted the unexpired portion of the term, such determination to be made by the Landlord; or

2. an amount equal to the last applicable Gross Rent for a period of twenty-four (24) months.

Tenant's Insurance

41. The Tenant will, during the whole of the term and during such other time as the Tenant occupies the Building, take out and maintain the following insurance, at the Tenant's sole expense, in such form as used by solvent insurance companies in the State of Wisconsin:

- a. Special form fire and special form coverage insurance on the Building and Placement Site on a full replacement cost basis. Such insurance will be in a form or forms normally in use from time to time for buildings and improvements of a similar nature;

- b. Comprehensive general liability insurance against claims for bodily injury, including death, and property damage or loss arising out of the use or occupation of the Building, or the Tenant's business on or about the Building; such insurance to be in the joint name of the Tenant and the Landlord so as to indemnify and protect both the Tenant and the Landlord and to contain a "cross liability" and "severability of interest" clause so that the Landlord and the Tenant may be insured in the same manner and to the same extent as if individual policies had been issued to each, and will be for the amount of not less than \$2,000,000.00 combined single limit or such other amount as may be reasonably required by the Landlord from time to time; such comprehensive general liability insurance will for the Tenant's benefit only include contractual liability insurance in a form and of a nature broad enough to insure the obligations imposed upon the Tenant under the terms of this Lease.

- c. All risks insurance upon its furniture, fixtures and improvements and upon all other property in the Building owned by the Tenant or for which the Tenant is legally liable, and insurance upon all glass and plate glass in the Building against breakage and damage from any cause, all in an amount equal to the full replacement value of such items, which amount in the event of a dispute will be determined by the decision of the Landlord. In the event the Tenant does not obtain such insurance, it is liable for the full costs of repair or replacement of such damage or breakage; and

- d. Owned automobile insurance with respect to all motor vehicles owned by the Tenant and operated in its business.

42. The Tenant's policies of insurance hereinbefore referred to will contain the following:

- a. provisions that the Landlord is protected notwithstanding any act, neglect or misrepresentation of the Tenant which might otherwise result in the avoidance of claim under such policies will not be affected or invalidated by any act, omission or negligence of any third party which is not within the knowledge or control of the insured(s);

- b. provisions that such policies and the coverage evidenced thereby will be primary and noncontributing with respect to any policies carried by the Landlord and that any coverage carried by the Landlord will be excess coverage;

- c. all insurance referred to above will provide for waiver of the insurer's rights of subrogation as against the Landlord; and

d. provisions that such policies of insurance will not be cancelled without the insurer providing the Landlord thirty (30) days written notice stating when such cancellation will be effective.

43. The Tenant will further, during the whole of the term, maintain such other insurance in such amounts and in such sums as the Landlord may reasonably determine from time to time. Evidence satisfactory to the Landlord of all such policies of insurance will be provided to the Landlord upon request.

44. If any insurance policy upon the Building or any part of the Building is cancelled or threatened to be cancelled by reason of the use or occupancy by the Tenant or any such act or omission, the Tenant will immediately remedy or rectify such use, occupation, act or omission, and if the tenant fails to so remedy or rectify, the Landlord may, at its option, terminate this Lease and the Tenant will immediately deliver up access to the Placement Site for Landlord to take possession of the Building.

Abandonment

45. If at any time during the term of this Lease, the Tenant abandons the Building or any part of the Building, the Landlord may, at its option, enter the Building by any means without being liable for any prosecution for such entering, and without becoming liable to the Tenant for damages or for any payment of any kind whatever, and may, at the Landlord's discretion, as agent for the Tenant, enter the Placement Site, take possession of the Building and sell or relet the Building, or any part of the Building, for the whole or any part of the then unexpired term, and may receive and collect all rent payable by virtue of such reletting, and, at the Landlord's option, hold the Tenant liable for any difference between the Rent that would have been payable under this Lease during the balance of the unexpired term, if this Lease had continued in force, and the net rent for such period realized by the Landlord by means of the reletting. If the Landlord's right of reentry is exercised following abandonment of the Building by the Tenant, then the Landlord may consider any personal property belonging to the Tenant and left on the Building to also have been abandoned, in which case the Landlord may dispose of all such personal property in any manner the Landlord will deem proper and is relieved of all liability for doing so.

Estoppel Certificate and Acknowledgement

46. Whenever requested by the Landlord, a mortgagee or any other encumbrance holder or other third party having an interest in the Building or any part of the Building, the Tenant will, within ten (10) days of the request, execute and deliver an estoppel certificate or other form of certified acknowledgement as to the Commencement Date, the status and the validity of this Lease, the state of the rental account for this Lease, any incurred defaults on the part of the Landlord alleged by the Tenant, and such other information as may reasonably be required.

Tenant's Indemnity

47. The Tenant will and does hereby indemnify and save harmless the Landlord of and from all loss and damage and all actions, claims, costs, demands, expenses, fines, liabilities and suits of any nature whatsoever for which the Landlord will or may become liable, incur or suffer by reason of a breach, violation or nonperformance by the Tenant of any covenant, term or provision hereof or by reason of any builders' or other liens for any work done or materials provided or services rendered for alterations, improvements or repairs, made by or on behalf of the Tenant to the Building, or by reason of any injury occasioned to or suffered by any person or damage to any property, or by reason of any wrongful act or omission, default or negligence on the part of the Tenant or any of its agents, concessionaires, contractors, customers, employees, invitees or licensees in or about the Building.

48. Except in the case of gross negligence or intentional acts or omissions of Landlord or Landlord's agents, Tenant hereby agrees to indemnify and hold harmless Landlord and Landlord's identified successors of Landlord and each and all of them, from and against any claims, costs, damages, expenses, suits, judgments, liabilities and attorney's fees, in connection with claims for injuries or death to person or damage to property caused or alleged to have been caused by or in any manner directly or indirectly arising from or incident to, connected with, or growing out of the operations of Tenant from on or about the Building, whether caused by or alleged to have been caused by any act, error, or omission, negligent or otherwise, of the parties or either or any of them hereby indemnified.

49. Except in the case of gross negligence or intentional acts or omissions of Landlord or Landlord's agents, it is agreed between the Landlord and the Tenant that the Landlord will not be liable for any loss, injury, or damage to persons or property resulting from falling plaster, equipment used in Tenant's business, electricity, water, rain, snow or dampness, or from any other cause.

50. Except in the case of gross negligence or intentional acts or omissions of Landlord or Landlord's agents, it is agreed between the Landlord and the Tenant that the Landlord will not be liable for any loss or damage caused by acts or omissions of other tenants or occupants, their employees or agents or any persons not the employees or agents of the Landlord, or for any damage caused by the construction of any public or quasi-public works, and in no event will the Landlord be liable for any consequential or indirect damages suffered by the Tenant.

Liens

51. The Tenant will immediately upon demand by the Landlord remove or cause to be removed and afterwards institute and diligently prosecute any action pertinent to it, any builders' or other lien or claim of lien noted or filed against or otherwise constituting an encumbrance on any title of the Landlord. Without limiting the foregoing obligations of the Tenant, the Landlord may cause the same to be removed, in which case the Tenant will pay to the Landlord as additional rent, such cost including the Landlord's legal costs.

Attorney Fees

52. All costs, expenses and expenditures including and without limitation, complete legal costs incurred by the Landlord as a result of the unlawful detainer of the Building by Tenant, the collection of any rent due under the Lease, or any breach by the Tenant of any other condition contained in the Lease, will forthwith upon demand be paid by the Tenant. All rents including the Base Rent will bear interest at the rate of twelve (12%) percent per annum from the due date until paid.

Governing Law

53. It is the intention of the parties to this Lease that the tenancy created by this Lease and the performance under this Lease, and all suits and special proceedings under this Lease, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of Wisconsin, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Severability

54. If there is a conflict between any provision of this Lease and any form of lease prescribed by Wisconsin law, that prescribed form will prevail and such provisions of this Lease will be amended or

deleted as necessary in order to comply with that prescribed form. Further, any provisions that are required by that prescribed form are incorporated into this Lease.

Amendment of Lease

55. Any amendment or modification of this Lease or additional obligation assumed by either party to this Lease in connection with this Lease will only be binding if evidenced in writing signed by each party or an authorized representative of each party.

Assignment and Subletting

56. The Tenant may NOT assign this Lease, or sublet or grant any concession or license to use the Building or any part of the Building without Landlord's prior written consent, such consent shall not be unreasonably withheld. Landlord may assign this Lease to a successor in interest without written consent to the Tenant. Tenant may allow a Tenant Occupant to occupy the Building in accordance with its Permitted Use. Other than as stated above, Tenant shall not assign, pledge, mortgage or otherwise transfer or encumber this Lease or sublet any part or all of the Leased Building and shall not permit any use of any part of the Leased Building by any other party, or any transfer of its interest in the Leased Building. Tenant agrees that it shall be solely responsible for preparing any and all agreements for occupancy between the Tenant and the Tenants Occupants, if any that are occupying the Building in accordance with the Permitted Use and Tenant represents and warrants that such any and all agreements with the Tenant and any Tenant Occupant shall comply with all statutes, bylaws, rules and regulations of any federal, provincial, municipal or other competent authority and will not do anything on or in the Building in contravention of any of them including but not limited to anything in violation of state or municipal residential landlord-tenant statutes, rules and regulations that may apply to the performance of Tenant's Permitted Use.

Surrender of Building

57. Upon expiration or earlier termination of this Lease, Tenant shall promptly and peaceably surrender possession of the Building and all improvements made thereto (except Tenant's personal property and trade fixtures) to Landlord in good order, condition, and repair (ordinary wear and tear excepted). Tenant acknowledges that the Building is and shall remain the sole property of Landlord, and Tenant shall have no ownership or possessory rights therein following the expiration or termination of this Lease. Tenant shall, at its sole cost and expense, cooperate with Landlord in providing reasonable access to the Placement Site for the removal, relocation, or disposition of the Building. Tenant shall not interfere with or impede Landlord's removal or relocation of the Building. If Tenant fails to surrender possession of the Building as required herein, Tenant shall be deemed to be holding over without the consent of Landlord and shall be liable for holdover rent and all damages resulting therefrom as provided in this Lease. Tenant shall be responsible for restoring and making any repairs to the Placement Site at Tenant's sole cost following the Landlord's removal of the Building.

Hazardous Materials

58. The Tenant will not keep or have on the Building any article or thing of a dangerous, flammable, or explosive character that might unreasonably increase the danger of fire in the Building or that might be considered hazardous by any responsible insurance company.

Address for Notice

59. For any matter relating to this tenancy, whether during or after this tenancy has been terminated: the address for service of the Tenant is the Placement Site during this tenancy, and the address stated in the recitals supra after this tenancy is terminated; and the address for service of the Landlord is the address stated in the recitals supra, both during this tenancy and after it is terminated. The Landlord or the Tenant may, on written notice to each other, change their respective addresses for notice under this Lease.

No Waiver

60. No provision of this Lease will be deemed to have been waived by the Landlord unless a written waiver from the Landlord has first been obtained and, without limiting the generality of the foregoing, no acceptance of rent subsequent to any default and no condoning, excusing or overlooking by the Landlord on previous occasions of any default nor any earlier written waiver will be taken to operate as a waiver by the Landlord or in any way to defeat or affect the rights and remedies of the Landlord.

Landlord's Performance

61. Notwithstanding anything to the contrary contained in this Lease, if the Landlord is delayed or hindered or prevented from the performance of any term, covenant or act required under this Lease by reason of strikes, labor troubles, inability to procure materials or services, power failure, restrictive governmental laws or regulations, riots, insurrection, sabotage, rebellion, war, act of God or other reason, whether of a like nature or not, which is not the fault of the Landlord, then performance of such term, covenant or act will be excused for the period of the delay and the Landlord will be entitled to perform such term, covenant or act within the appropriate time period after the expiration of the period of such delay.

Remedies Cumulative

62. No reference to or exercise of any specific right or remedy by the Landlord will prejudice or preclude the Landlord from any other remedy whether allowed at law or in equity or expressly provided for in this Lease. No such remedy will be exclusive or dependent upon any other such remedy, but the Landlord may from time to time exercise any one or more of such remedies independently or in combination.

Landlord May Perform

63. If the Tenant fails to observe, perform or keep any of the provisions of this Lease to be observed, performed or kept by it and such failure is not rectified within the time limits specified in this Lease, the Landlord may, but will not be obliged to, at its discretion and without prejudice, rectify the default of the Tenant. The Landlord will have the right to enter the Placement Site and Building for the purpose of correcting or remedying any default of the Tenant and to remain until the default has been corrected or remedied. However, any expenditure by the Landlord incurred in any correction of a default of the Tenant will not be deemed to waive or release the Tenant's default or the Landlord's right to take any action as may be otherwise permissible under this Lease in the case of any default.

64. If Landlord shall be unable to deliver possession the Building on the Commencement Date for any reason, the rent to be paid herein shall not commence until the Building is available for occupancy by Tenant. No such failure to give possession on the Commencement Date of the Term shall subject Landlord to liability for failure to give possession nor shall same affect the validity of this Lease.

General Provisions

65. This Lease will extend to and be binding upon and inure to the benefit of the respective heirs, executors, administrators, successors and assigns, as the case may be, of each party to this Lease. All covenants are to be construed as conditions of this Lease.

66. All sums payable by the Tenant to the Landlord pursuant to any provision of this Lease in excess of Base Rent will be deemed to be additional rent and will be recovered by the Landlord as rental arrears.

67. All schedules, if any, to this Lease are incorporated into and form an integral part of this Lease.

68. Headings are inserted for the convenience of the parties only and are not to be considered when interpreting this Lease. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

69. This Lease may be executed in counterparts. Facsimile signatures are binding and are considered to be original signatures.

70. Time is of the essence in this Lease.

71. The Tenant will not record this Lease or a Caveat.

72. Any prior understanding or representation of any kind preceding the date of this Lease will not be binding on either party to this Lease except to the extent incorporated in this Lease.

Signature Page Follows

IN WITNESS WHEREOF Landlord and Tenant. have duly affixed their signatures by duly authorized officers, as of the Effective Date first stated above.

LANDLORD:
ADRENALINE REAL ESTATE SERVICES, LLC

By: Steve Schomer

TENANT:
VILLAGE OF WILLIAMS BAY

By:

**EXHIBIT A
FLOOR PLANS**

See Attached

EXHIBIT B
BUILDING FEATURES

Manufacturer Modifications Request:

- Electric Furnace (per your request)
- Electric Range (per your request)
- 100 Amp Electric Service updated to 200 Amp Electric Service required to accommodate #1 and #2 request
- Cabinet over toilet
- Cabinets over breakfast bar (if possible)

Included Features:

- 16x36 Arlington Advantage by Skyline delivered to Williams Bay, WI
- Drywall interior, OSB and Hampton Red Vinyl Siding Exterior
- 25-year Shingles on the Wedge Roof
- Insulated Skirting and two sets of steps
- 50 Gallon Electric Hot Water Heater
- Vinyl Flooring Throughout
- 2" white wood mini blinds with some accent treatments
- Central AC
- Stacking Washer and Dryer (added by Adrenaline)
- Ceiling Fan in Living Room
- Range, Refrigerator, Dishwasher and Microwave
- Breakfast Bar
- Pocket Doors to allow more room in bedrooms for two twin beds



Steven Schommer

Sun, Nov 2, 3:59 PM
(16 hours ago)

to me, Ethan

Rich

Thank you for being patient with us.

I do not have the formal lease completed yet and should have that by the end of the week. The lease will include the normal terms you might find in renting an apartment. It will outline what Adrenaline is including, which is the house that I'm outlining below, and you are responsible for paying the lease and any damages beyond wear and tear for example.

The financial break out will basically be \$1,800x36 months equal \$64,800. It will have a clause that will allow you to continue for an additional 12 months at \$1,800 and falling to month to month at \$1,500 after that, for as long as you want.

In addition, we would seek a nonrefundable downpayment of \$2,800 plus first month's rent of \$1,800 to kick things off.

There would be a clause that states if for some reason we would be required to pull the house during the first year we would require a \$15,000 fee to break the lease. If you broke the lease between 12 and 24 months the would be reduced to \$10,000 and if you break between 24 and 36 months there would be \$6,000 fee.

Please see our proposed floorplan attached.

There are a few things we are asking the manufacturer to modify.

1. Electric Furnace (per your request)
2. Electric Range (per your request)
3. 100 Amp Electric Service updated to 200 Amp Electric Service required to accommodate #1 and #2 request
4. Cabinet over toilet
5. Cabinets over breakfast bar (if possible)

You will find the following features already included

- 16x36 Arlington Advantage by Skyline delivered to Williams Bay, WI
- Drywall interior, OSB and Hampton Red Vinyl Siding Exterior
- 25-year Shingles on the Wedge Roof
- Insulated Skirting and two sets of steps
- 50 Gallon Electric Hot Water Heater
- Vinyl Flooring Throughout
- 2" white wood mini blinds with some accent treatments
- Central AC
- Stacking Washer and Dryer (added by Adrenaline)

- Ceiling Fan in Living Room
- Range, Refrigerator, Dishwasher and Microwave
- Breakfast Bar
- Pocket Doors to allow more room in bedrooms for two twin beds

What is not included in the price

1. Furniture
2. Electrical Connection
3. Sewer Connection
4. Water Connection
5. Concrete and other site preparation

The lead time is approximately 10-12 weeks currently.

Steven Schommer
President
9560 58th Place, Suite 350
Kenosha, WI 53144
262-358-5858
847-707-5312 mobile

**VILLAGE OF WILLIAMS BAY
RESOLUTION NO. R-67-25**

**AUTHORIZING APPROVAL OF OPTION AND GROUND LEASE
AGREEMENT FOR THE INSTALLATION OF A NEW CELLULAR
COMMUNICATIONS TOWER ON THE VILLAGE WATER TOWER
PROPERTY ON POTOWATOMI (WHV00060 & WHV00061)**

WHEREAS, the Village sent out and published the Village of Williams Bay Tower Company Request For Proposal (RFP) on April 19, 2024; and

WHEREAS, The RFP was designed to determine the most qualified company to install a new Cellular Communications Towers to accommodate four cellular companies plus the Village (potential emergency communications, etc.) to provide an alternative location for the existing cell carriers to relocate from the Village water towers; and;

WHEREAS, on August 19, 2024, the Village of Williams Village Board, as recommended by the Finance & Personnel Committee, approved Resolution R-56-24 determining that Towercom was the most qualified company and authorizing the TowerCom Agreement for a Option to Lease and Ground Lease Agreement for the installation of a 250' tall lattice communications tower on the Village Hall property, and;

WHEREAS, on November 3, 2025 the Village Finance & Personnel Committee considered proposal from TowerCom V-B, LLC proposal (TowerCom) for a 175' tall Cellular Communications Monopole on the Village Potawatomi Property (WHV 00060 and WHV 00061) to provide an alternative location for the existing cell carriers to relocate from the Potawatomi water tower; and

WHEREAS, on November 3, 2025, the Village Finance & Personnel Committee recommended to the Village Board approval for the enclosed Option to Lease and Ground Lease Agreement (Agreement) with TowerCom conditioned upon all required zoning approvals; and;

WHEREAS, on November 17, 2025, the Village of Williams Village Board, as recommended by the Finance & Personnel Committee, determined that it is in the best interests of the Village and its residents to authorize the TowerCom Agreement for Potawatomi (attached as "Exhibit I"), and;

NOW, THEREFORE, the Village Board of the Village of Williams Bay, County of Walworth, State of Wisconsin, do hereby ordain as follows:

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

Section II: Approval. The President and Board of Trustees hereby approves the recommended Agreement, therefore.

Approved by the Village Board of the Village of Williams Bay this 17th day of November 2025.

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jarmillo, President

Attest: _____
Tina Kolls, Clerk

EXHIBIT I

(TOWERCOM V-B, LLC, OPTION AND GROUND LEASE AGREEMENT - POTAWATOMI)

DRAFT

OPTION AND GROUND LEASE AGREEMENT

THIS OPTION AND GROUND LEASE AGREEMENT (this “Agreement”) is made this ___ day of _____ 2025, by and between **VILLAGE OF WILLIAMS BAY**, (“Optionor”), and **TOWERCOM V-B, LLC**, a Delaware limited liability company (“Optionee”).

I. OPTION TO LEASE

1. **Grant of Option.** For good and valuable consideration and the mutual promises herein set forth, Optionor hereby gives and grants unto Optionee and its assigns, an exclusive and irrevocable option to lease (“Option”) a certain parcel of real property, located on Williams Street at the approximate coordinates of 42.576499° latitude and -88.522228°, Williams Bay, Wisconsin in Walworth County (“Site”) more particularly described on **Exhibit A** and on the survey or site plan attached hereto as **Exhibit B** (“Leased Premises”), together with non-exclusive easements for: (a) ingress and egress, seven (7) days a week, twenty-four (24) hours a day, on foot or motor vehicle (including trucks), and (b) the installation and maintenance of utility wires, poles, cables (including fiber optic cable), conduits, and pipes over, under, or along the Optionor’s property, the location of said easements being shown on **Exhibit B** hereto (“Easements”). The easement rights herein granted include the right and authority of Optionee as described herein, to grant or assign to third parties all or some of the easement rights granted to Optionee herein. Optionor agrees and acknowledges the Optionee may, at Optionee’s sole cost and expense, have a metes and bounds survey prepared of the Leased Premises and the Easements, and that the legal description of the Leased Premises and the Easements, as shown on the survey, shall thereafter become the legal description of the Leased Premises and the Easements.

2. **Option Term.** The term of this Option shall be for **twelve (12) months** from the date of this Agreement as first written above (“Option Term”).

3. **Consideration for Option.** Consideration for the Option Term granted hereunder shall be **Two Thousand Five Hundred and 00/100 Dollars (\$2,500.00)** (“Option Consideration”)

4. **Optionor’s Representations and Warranties.** As an inducement for Optionee to enter into and be bound by the terms of this Option, Optionor represents and warrants to Optionee and Optionee’s successors and assigns that:

(a) Optionor has good and marketable fee simple title to the Leased Premises and the Easements free and clear of all liens and encumbrances, other than those liens and encumbrances shown in the public records;

(b) Optionor has the authority to enter into, and be bound by, the terms of this Option without obtaining the consent of any third parties, as evidenced by the authority documents required in connection with Optionee's title policy insuring Optionee's leasehold interest in the Leased Premises and the Easements including, without limitation, an owner's title affidavit, operating agreement, partnership or corporate resolutions, by-laws, or any other reasonable documentation required by the title company;

(c) There are no pending or threatened administrative actions, including bankruptcy or insolvency proceedings under state or federal law, suits, claims or causes of action against Optionor, which may otherwise affect the Leased Premises and the Easements; and

(d) The Leased Premises and the Easements are not presently subject to an option, lease or other contract which may adversely affect Optionor's ability to fulfill its obligations under this Option, and Optionor covenants that it shall not grant an option or enter into any contract which will affect the Leased Premises or the Easements until this Option expires or is terminated by Optionee.

These representations and warranties of Optionor shall survive the exercise of the Option and the closing anticipated by the exercise of this Option.

5. **Liquidated Damages.** In the event of a default or breach of this Option by Optionee, Optionor's damages shall be fixed and liquidated to the sums paid by Optionee to Optionor as consideration for this Option. Optionor hereby expressly waives any other remedies it may have for a breach of this Option by Optionee including specific performance and damages for breach of contract.

6. **Inspections and Investigations.** Optionor hereby grants to Optionee, its officers, agents, employees and independent contractors the right and privilege to enter upon the Leased Premises and the Easements at any time after the date of this Option to perform, or cause to be performed site inspections, which shall include, but not be limited to, test borings of the soil, environmental audits, engineering studies and to conduct a survey of the Leased Premises and the Easements. Optionor shall provide Optionee with any necessary keys or access codes to the Leased Premises and the Easements if needed for ingress and egress. Optionee shall not unreasonably interfere with Optionor's use of the Leased Premises or the Easements in conducting these activities. Optionee shall have the right, at its cost and expense, to have the Leased Premises and the Easements surveyed and to obtain a title report or commitment for a leasehold title policy covering the Leased Premises and the Easements from the title insurance company of its choice. Optionor shall remove any survey or title defects, which will adversely affect Optionee's leasehold title or its ability to mortgage the leasehold interest. In the event Optionor shall fail to cure any such defects, Optionee, at its election, may terminate this Option, and upon such termination, there shall be no further liability on the part of Optionee to Optionor hereunder. Lessee shall provide to Lessor, as they become available to Lessee, copies of its inspection documents to include a survey and title report of the Leased Premises, construction drawings, foundation and tower drawings, Phase I environmental assessment, NEPA, and geotechnical reports.

7. **Further Acts.** Optionor shall cooperate with Optionee in executing any documents necessary to protect Optionee's rights under this Option and the Easements and to take such action as Optionee may reasonably require to effect the intent of this Option.

II. GROUND LEASE AGREEMENT

8. **Exercise of Option.** Upon the delivery of written notice by Optionee to Optionor of Optionee's exercise of the Option, the additional terms of this Section II - Ground Lease Agreement ("Lease") shall govern the relationship of the parties, and Optionor shall thereafter be referred to as Lessor, and Optionee shall hereafter be referred to as Lessee. The first day of the month following the date of the written notice to exercise the Option shall constitute the commencement date of the Lease ("Commencement Date").

9. **Use.** The Leased Premises may be used by Lessee for the transmission and receipt of wireless communication signals in any and all frequencies and the construction and maintenance of a communications tower, antennas, buildings, and related facilities and activities, and all other uses permitted under applicable zoning regulations. Lessor agrees to cooperate with Lessee applying for, at Lessee's expense, all licenses and permits required for Lessee's use of the Leased Premises (the "Governmental Approval"). Lessee may construct additional improvements, demolish and reconstruct improvements, or restore, replace and reconfigure improvements at any time on the Leased Premises, subject to the review and approval of Lessor's engineer and, to the extent applicable, Lessor's building inspector.

10. **Initial Term.** The term of this Lease shall be **ten (10) years** commencing on the Commencement Date, as that term is defined in Paragraph 9 herein, and terminating on the tenth (10th) anniversary of the Commencement Date ("Initial Term"). The parties agree that a memorandum of lease in the form attached hereto as **Exhibit C** evidencing the Commencement Date and other matters, shall be executed and recorded.

11. **Renewal Terms.** Lessee shall have the right to extend this Lease for **eight (8) additional five (5) year terms** (each a "Renewal Term"). Each Renewal Term shall be on the same terms and conditions as set forth in this Lease. This Lease shall automatically be renewed for each successive Renewal Term unless Lessee notifies Lessor of Lessee's intention not to renew the Lease at least twelve (12) months prior to the expiration of the Initial Term or the Renewal Term which is then in effect.

12. **Rent.** Commencing on the first day of the calendar month following the Commencement Date, during the Initial Term and each Renewal Term of this Lease, Lessee shall pay Lessor a monthly revenue sharing fee of Fifty Percent (50%) of the gross collected rent revenue for each Wireless Carrier, as hereinafter defined, that co-locates on the tower ("Rent"). Said payment shall be due and payable upon commencement of each such Wireless Carrier lease and receipt of each such Wireless Carrier's lease payment to Lessee. Partial months shall be pro-rated. Rent shall be remitted to the address shown for Lessor in this Lease, or such other address as Lessor may direct by notice of writing to Lessee. It shall be the sole responsibility of the Lessor to remit payment of any applicable State, County or local sales, rent or use tax to the

appropriate taxing authority. If the date of termination (the "Termination Date") of this Lease is other than the last day of a calendar month, Rent shall be prorated. In the event of termination for any reason, other than nonpayment of Rent, all Rent paid in advance of the Termination Date for that period after the Termination Date shall be refunded to Lessee. At Lessor's request, Lessee shall utilize direct deposit into Lessor's bank account with regard to Rent payments, and shall cooperate with Lessor in providing all requisite information to implement such direct deposit system. For the purpose of this paragraph, Wireless Carrier shall be defined as any cellular or PCS carrier such as T-Mobile, AT&T, Cingular, Verizon, and DISH Wireless. On or before May 31st of each year during the term of this Lease, Lessee agrees to provide Lessor with a report of the gross collected rent revenue received from each Wireless Carrier for the prior calendar year. The lease payment escalation in each of the four (4) potential Wireless Carrier leases shall be capped at one and one-half percent (1.5%) annually or ten percent (10%) for each 5-year renewal term. The amount of the Revenue Share payable to Lessor shall be determined by the escalation in the Wireless Carrier agreement.

13. **Lessor's Representation and Warranties.** Lessee intends to use the Leased Premises as a site for the transmission and receipt of wireless communication signals and for the construction and maintenance of towers, antennas or buildings and related facilities ("Intended Use"). Lessor represents and warrants that there are no easements, licenses, rights of use or other encumbrances on the Leased Premises or the Easements which will interfere with or constructively prohibit Lessee's Intended Use of the Leased Premises. Lessor further represents and warrants that the execution of this Lease by Lessor will not cause a breach or an event of default of any other agreement to which Lessor is a party.

14. **Conditions Subsequent.** In the event that Lessee's Intended Use of the Leased Premises is actually or constructively prohibited through no fault of Lessee or the Leased Premises or the Easements are, in Lessee's opinion, unacceptable to Lessee, then upon notice from Lessee, this Lease shall terminate and be of no further force or effect and Lessee shall be entitled to a refund from Lessor of any deposits or Rent paid in advance to Lessor which sums were paid prior to the date upon which Lessee gives Lessor notice of its intent to terminate this Lease pursuant to this paragraph.

15. **Interference.** Lessor shall not use, nor shall Lessor permit its lessees, licensees, invitees or agents to use, any portion of adjacent real property owned by Lessor in any way which interferes with the wireless communications operation of Lessee. Such interference shall be deemed a material breach of this Lease by Lessor and Lessor shall have the responsibility to terminate said interference. In the event any such interference does not cease or is not promptly rectified, Lessor acknowledges that continuing interference will cause irreparable injury to Lessee, and Lessee shall have the right, in addition to any other rights that it may have at law or in equity, to bring action to enjoin such interference or to terminate this Lease immediately upon notice to Lessor.

16. **Improvements; Utilities; Access; Tower Lighting.**

(a) Subject to the review and approval of Lessor's engineer and, to the extent applicable, Lessor's building inspector, Lessee shall have the right at Lessee's sole cost and expense, to erect and maintain on the Leased Premises improvements, personal property and facilities, including without limitation, a communications tower, a structural tower base, radio

transmitting and receiving antennas, communications equipment, equipment cabinets and/or shelters and related facilities, and security fencing (8 foot) (collectively the "Tower Facilities"). The Tower Facilities shall remain the exclusive property of the Lessee throughout the term and upon termination of this Lease. Lessor grants Lessee the right to clear all trees, undergrowth, or other obstructions and to trim, cut, and keep trimmed and cut all tree limbs which may interfere with or fall upon Lessee's tower or Lessee's other improvements, communications equipment or Easement rights. Lessor grants Lessee a non-exclusive easement in, over, across and through other real property owned by Lessor as reasonably required for construction, installation, maintenance, and operation of the Tower Facilities. Lessee agrees to allow Lessor, at no cost to Lessor, to utilize the top ten (10) feet of the communications tower containing approximately 15,000 square inches for its public service use, and utilize tower space below the 100' RAD to install a tornado siren, together with ground area sufficient to provide such use.

(b) Lessee, at its expense, within thirty (30) days after installation of the Tower Facilities, shall provide to Lessor "as built" drawings of the Tower Facilities including any additions or modifications thereto, which show the actual location of the Tower Facilities, structural calculations, geotechnical analysis, and all permits. Such drawings shall be accompanied by a complete and detailed inventory of all aspects of the Tower Facilities actually placed on the Leased Premises, all of which shall be incorporated into this Lease.

(c) Lessee shall have the right to install utilities, at Lessee's expense, and to improve present utilities on the Leased Premises. Lessee shall have the right to permanently place all necessary or required utilities, including, but not limited to, utility wires, poles, cables, fiber optic cable, conduits and pipes over, under, or along the Easements to service the Leased Premises and the Tower Facilities. In the event that utilities necessary to serve the equipment of Lessee or the equipment of Lessee's licensee(s) or sublessee(s) cannot be located within the Easements for ingress and egress, Lessor agrees to cooperate with Lessee and to act reasonably in allowing the location of utilities on other real property owned by Lessor without requiring additional compensation from Lessee or Lessee's licensee(s) or sublessee(s). Lessor shall, upon Lessee's request, execute a separate written easement to the utility company providing the service for Lessee in a form which may be filed of record evidencing this right.

(d) Lessor represents and warrants to Lessee that Lessee shall have ingress and egress, seven (7) days a week, twenty-four (24) hours a day, on foot or motor vehicle (including trucks), at all times during this Lease, from the Leased Premises to an open and improved public road which presently exists, and which Easements shall be adequate to service the Leased Premises and the Tower Facilities. If no such public road exists, or ceases to exist in the future, Lessor will grant an appropriate easement to Lessee, Lessee's sublessees and assigns so that Lessee may, at its own expense, construct a suitable private access drive to the Leased Premises and the Tower Facilities. To the degree such access is across other property owned by Lessor, Lessor shall execute an easement evidencing this right and Lessor shall maintain access to the Easements in a free and open condition so that no interference is caused by Lessor, by other lessees, licensees, invitees or agents of the Lessor which may utilize the Easements. Lessor shall provide such access to the Leased Premises across Lessor's adjacent property, and over all paved or unpaved roads owned or controlled by Lessor, to allow Lessee, or its sublessees, to use, maintain and repair the

improvements located on the Leased Premises. Such access shall be provided twenty-four (24) hours per day, seven (7) days per week.

(e) Lessee shall have a monitoring system for lighting on the tower that is monitored by a third-party 24 hours a day. In the event of an outage, the monitoring company will notify the FCC and Lessee of the outage per FAA regulations. Lessee shall, as expeditiously as possible, have the lighting on the tower fully operational after receiving such notice.

17. **Termination**. Except as otherwise provided herein, this Lease may be terminated without any penalty or further liability upon written notice as follows:

(a) By either party upon a default of any covenant or term hereof by the other party, which default is not cured within sixty (60) days of receipt of written notice of default (without however, limiting any other rights available to the parties at law or equity, including an action for specific performance of any obligations hereunder); provided, that if the defaulting party commences efforts to cure the default within such period and diligently pursues curing of the default to completion within a reasonable time period, the non-defaulting party shall no longer be entitled to declare a default;

(b) Upon thirty (30) days' written notice by Lessee to Lessor, if Lessee is unable to obtain or maintain through no fault of Lessee, any license, permit or other Governmental Approval necessary for the construction and operation of the Tower Facilities or Lessee's business; or

(c) By Lessee for any reason upon one (1) year's advance written notice from Lessee to Lessor.

Upon the expiration or earlier termination of this Lease, the Tower Facilities must either, at Lessor's election, (i) be removed from the Leased Premises within ninety (90) days or (ii) remain on the Leased Premises and become the property of Lessor. All equipment installed by a Wireless Carrier on the Tower Facilities shall be removed within the 90-day period and shall not become the property of Lessor. If requested by Lessor, Lessee shall remove the underground foundations to not more than four (4) inches below grade. Any Tower Facilities remaining on the Leased Premises after the expiration or earlier termination of this Lease must be given to Lessor in good, safe and operable condition.

18. **Sublessee's Improvements**. Subject to review and approval of Lessor's engineer, Lessee's licensee(s) and sublessee(s) shall be entitled to modify the Tower Facilities and to erect additional improvements on the Leased Premises, including, but not limited to, antennas, dishes, cabling, additional storage buildings or equipment shelters on the Leased Premises as are reasonably required for the operation and maintenance of the communications equipment to be installed on the Leased Premises by said licensee(s) and sublessee(s), together with rights of ingress and egress to the Leased Premises and the right to install utilities to and on the Leased Premises and Easements as if said licensee or sublessee were the Lessee under this Lease. Each Wireless Carrier shall be required to install a generator or batteries as backup power for its telecommunications equipment.

19. **Taxes.** Lessee shall pay any personal property taxes assessed on, or any portion of such taxes attributable to, the Tower Facilities. In addition, Lessee shall pay any increase in real property taxes levied against the Leased Premises which are directly attributable to Lessee's use of the Leased Premises; provided that Lessor furnishes proof to Lessee that such increase directly resulted from Lessee's use of the Leased Premises. In the event that Lessor fails to pay, when due, any taxes affecting the Leased Premises or the Easements, Lessee shall have the right, but not the obligation, to pay such taxes and deduct the full amount of the taxes paid by Lessee on Lessor's behalf from future installments of Rent. Lessor hereby represents and warrants that Lessor's property on which the Leased Premises and Easements are located is not subject to any "Conservation Use Covenant," "Greenbelt Covenant," agricultural or timberland covenant, or any other conservation use program which restricts or limits development of Lessor's property. Lessor agrees to be solely responsible for payment of any penalties, roll-back or additional taxes, special assessments or other monetary amounts now or hereafter payable to any county, city, state or other party as a result of the breach of any conservation use tax program affecting the property on which the Leased Premises and Easements are located or resulting from the change in the nature or character of the use of the property from its present use to a communications tower facility. Lessor does hereby covenant and agree to indemnify and hold Lessee forever harmless from any and all liabilities, claims, demands, actions or causes of action arising from or relating to a breach of any such covenants, whether such breach occurs because of the erection of the Tower Facilities on the Leased Premises or otherwise.

20. **Destruction of Premises.** If the Leased Premises or the Tower Facilities are destroyed or damaged, so as to hinder the effective use of the Tower Facilities in Lessee's judgment, Lessee may elect to terminate this Lease as of the date of the damage or destruction by so notifying the Lessor. In such event, all rights and obligations of Lessee to Lessor shall cease as of the date of the damage or destruction, and Lessee shall be entitled to the reimbursement of any Rent prepaid by the Lessee. Provided that the provisions of Paragraph 17 and Paragraph 38 concerning removal of the Tower Facilities and Paragraph 39(a) shall remain in effect.

21. **Condemnation.** If a condemning authority takes all of the Leased Premises or Easements, or a portion sufficient in Lessee's determination to render the Leased Premises or the Easements, in the sole opinion of Lessee, unsuitable for the use which Lessee was then making of the Leased Premises and Easements, this Lease shall terminate as of the date the title vests in the condemning authority. Lessee shall be entitled to file its own claims against the condemning authority for the value of its leasehold interest in the Premises and the value of its Tower Facilities, together with moving expenses, prepaid rent and business dislocation and relocation expenses. A sale of all or part of the Leased Premises and/or Easements to a purchaser with the power of eminent domain, in the face of the exercise of eminent domain power, shall be treated as taking by condemnation for the purpose of this paragraph.

22. **Insurance.** During the term of this Lease, Lessee shall obtain and maintain the following insurance coverages and limits at its sole cost and expense:

(a) **Commercial General Liability Insurance.** Lessee shall maintain commercial general public liability insurance written on ISO form CG 00 01 or its substantial equivalent, covering bodily injury and property damage liability with a combined single limit of \$2,000,000 per occurrence and in the aggregate combined single limit coverage as protection against liability

claims occurring on or about the Leased Premises or growing out of the use and occupancy of the Leased Premises.

(b) Contractor's Workers Compensation Insurance. Lessee will carry and maintain, and/or will endeavor to require each contractor entering into a construction contract for the construction of the Tower Facilities to procure and maintain, statutory worker's compensation and employer's liability insurance during the term of its construction contract, covering its employees working thereunder. Employer's liability insurance shall be written with the following limits: (i) \$2,000,000.00 each accident-bodily injury by disease, (ii) \$2,000,000.00 policy limit-bodily injury by accident and (iii) \$2,000,000.00 each disease-bodily injury by disease. Lower limits are satisfactory as long as a \$2,000,000.00 Umbrella/Excess Liability Policy is in effect. Lessee shall provide at least thirty (30) days prior written notice to Lessor (ten [10] days' notice shall apply for non-payment) of cancellation or nonrenewal of any required coverage that is not replaced prior to cancellation. A certificate evidencing such coverage shall be provided to Lessee and Lessor or, if such insurance is provided by a private carrier, a completed certificate of insurance on an ACORD form shall be provided to Lessee and Lessor from each contractor entering into a construction contract for the Tower Facilities. Each construction contract shall also provide that each subcontractor of any contractor who is a party to such construction contract shall be required to furnish similar worker's compensation insurance.

(c) Lessor, its elected officials, officers, employees and agents shall be named an additional insured on said insurance policies by endorsement. Upon request by Lessor, Lessee shall provide Lessor a certificate of insurance (COI) for the insurance coverages required hereunder. All of the above insurance shall be secured from companies licensed to do business in the State of Wisconsin and with an A.M. Best rating of A+ or better. All policies shall be written on an occurrence and not a claims-made basis. Lessee shall at all times comply with the terms of such insurance policies, and all requirements of the insurer under any of such insurance policies, except as they may conflict with existing law, permit conditions or this Lease. The limits of coverage under each insurance policy maintained by Lessee shall not be interpreted as limiting the Lessee's liability and obligations under this Lease.

23. Lessee's Environmental Covenants and Indemnity. As used in this Lease, the term "Hazardous Materials" shall mean any hazardous or toxic substance, material or waste which is, or becomes designated as such in the future or is regulated by any agency of the United States Government or by any local governmental authority having jurisdiction, including, without limitation, any substance, material or waste that is defined or designated as a hazardous substance pursuant to the Comprehensive Environmental Response, Compensation and Liability Act, the Resource Conservation and Recovery Act or the Clean Water Act. During the term of this Lease, Lessee shall cause the presence, use, storage and/or disposal of any Hazardous Material, on or under the Leased Premises by Lessee, its agents, employees, business invitees, contractors or sublessees to be in compliance with all applicable laws, rules, regulations and orders. Lessee shall not install or permit the installation of any underground storage tanks on the Leased Premises. Lessee shall defend, indemnify, protect and hold Lessor harmless from and against all claims, costs, fines, judgments and liabilities, including attorney's fees and costs, arising out of or in connection with the presence, storage, use or disposal of Hazardous Materials on or under the Leased Premises caused by the acts, omissions or negligence of Lessee, its employees, business

invitees, contractors or sublessees. The foregoing indemnity shall survive any termination of this Lease.

24. **Lessor's Environmental Representation and Indemnity.** Lessor represents and warrants that no Hazardous Materials have been generated, stored, disposed of or are present on or under the Leased Premises and the Easements prior to the Commencement Date of this Lease. Lessor shall immediately notify Lessee in writing of (i) any release or threatened release of Hazardous Materials in, on, under, from or migrating towards the Leased Premises; (ii) any non-compliance with any environmental laws related in any way to the Leased Premises; (iii) any actual or potential environmental lien; (iv) any required or proposed remediation of environmental conditions relating to the Leased Premises; and (v) any written or oral notice or other communication relating in any way to Hazardous Materials on the Leased Premises. Lessor shall indemnify, defend, protect and hold Lessee harmless from and against any and all claims, costs, fines, judgments, liability, actions, causes of action, liens and expenses; including, without limitation, penalties and reasonable attorneys' fees, incurred or suffered by or asserted against Lessee, arising out of or in any way relating to any one or more of the following which are not caused by Lessee: (a) the presence of any Hazardous Materials in, on, or under the Leased Premises; (b) any past, present or threatened release of Hazardous Materials in, on, under or from the Leased Premises; (c) any activity by Lessor in connection with any actual, proposed or threatened use, treatment, storage, existence, disposition or other release, production, manufacturing, management, abatement, removal, handling, transfer or transportation to or from the Leased Premises of any Hazardous Materials at any time located in, under or on the Leased Premises; (d) any testing and/or remediation costs in connection with any Hazardous Materials alleged to be located in, under, on or above the Leased Premises; (e) any past or present non-compliance with or violations of any environmental laws in connection with the Leased Premises or operations thereon, including, but not limited to, any failure by Lessor to comply with any order of any governmental authority in connection with any environmental laws; and (f) the imposition, recording or filing or the threatened imposition, recording or filing of any environmental lien encumbering the Leased Premises. The foregoing representations and indemnities shall survive any termination of this Lease.

25. **Indemnification.** Lessee shall indemnify and save harmless Lessor, its officers, employees and agents, from and against any and all claims, liabilities, loss or damage, penalties or judgments arising from injury to person or property sustained by anyone in and about the Leased Premises and Easements resulting from any act(s) or omissions(s) of Lessee, or Lessee's officers, agents, servants or employees. Further, Lessee shall, at its own cost and expense, defend any and all suits or actions (just or unjust) which may be brought against Lessor or in which Lessor may be impleaded with others upon any such matter, claim or claims, except as may result from the willful misconduct or negligence of Lessor. This indemnification obligation shall survive the expiration or earlier termination of the Lease.

26. **Notices.** All notices required or permitted under this Agreement shall be in writing and shall be deemed effective upon personal delivery, or three (3) days after being deposited in the U.S. Mail, registered or certified, and postage prepaid, or one (1) day after being deposited with a recognized overnight delivery service. Such notices shall be addressed to the party at the

addresses shown below, or at such other address or addresses as either party shall designate to the other in writing in accordance with this paragraph:

As to Lessor: Village of Williams Bay
Attention: Village Administrator
250 Williams Street
Williams Bay, Wisconsin 53191
Phone: (262) 245-2700
E-mail address: admin@vi.williamsbay.wi.gov

As to Lessee : TowerCom V-B, LLC
Attn: Chip Bulloch, Vice President
241 Atlantic Blvd., Suite 201
Neptune Beach, Florida 32266
Phone: (904) 880-8887
E-mail address: cbulloch@towercomenterprises.com

27. **Title and Quiet Enjoyment.** Lessor covenants that Lessee shall have the quiet enjoyment of the Leased Premises during the term of this Lease. Lessor shall indemnify Lessee from and against any loss, cost, expense or damage, including attorneys' fees associated with a breach of the foregoing covenant of quiet enjoyment. This Lease shall be an estate for years and not a usufruct.

28. **Subordination and Non-Disturbance.** This Lease shall be subject to and subordinate to any mortgage or deed to secure debt (collectively referred to as a "Mortgage") made by Lessor which may now or hereafter encumber the Leased Premises and Easements, provided that no such subordination shall be effective unless the holder of every such Mortgage shall in a separate agreement with Lessee agree that in the event of a foreclosure, or conveyance in lieu of foreclosure of Lessor's interest in the Leased Premises and Easements, such holder shall recognize and confirm the validity and existence of this Lease and that Lessee shall have the right to continue its use and occupancy of the Leased Premises and Easements in accordance with the provisions of this Lease as long as Lessee is not in default of this Lease beyond applicable notice and cure periods. Lessee shall execute in timely fashion such instruments as may reasonably be requested to evidence the provisions of this paragraph. In the event the Leased Premises and/or Easements are encumbered by a Mortgage on the date of the exercise of the Option, Lessor promptly shall obtain and furnish Lessee with a non-disturbance agreement in recordable form from the holder of each Mortgage.

29. **Assignments and Subleases.**

(a) Lessee may mortgage or grant a security interest in Lessee's leasehold estate and the Tower Facilities, and may make a conditional assignment of this Lease and the Tower Facilities to any such mortgagees or holders of security interests, including their successors and assigns (hereinafter, collectively referred to as "Secured Parties"). In such event, Lessor shall execute such consent to leasehold financing as may reasonably be required by Secured Parties.

Lessor agrees to notify Lessee and Lessee's Secured Parties simultaneously of any default by Lessee, and to give Secured Parties the same right to cure any default as Lessee except that the cure period for any Secured Party shall not be less than thirty (30) days after the receipt of the default notice. If a termination, disaffirmation or rejection of the Lease, pursuant to any laws (including any bankruptcy or insolvency laws), by Lessee shall occur, or if Lessor shall terminate this Lease for any reason as provided for in Paragraph 18 herein, Lessor will give the Secured Parties prompt notice thereof and Lessor will give the Secured Parties the right to enter upon the Leased Premises during a thirty (30) day period commencing upon the Secured Party's receipt of such notice for the purpose of removing any Tower Facilities. Lessor acknowledges that the Secured Parties shall be third-party beneficiaries of this Lease.

(b) Lessee shall have the right, upon written notice to Lessor, to sublease or assign its rights under this Lease. Assignments will be subject to the written consent of Lessor, which consent will not be unreasonably withheld, any such sublease or assignment shall be subject to all terms and conditions of this Lease. Lessee shall have the right to sublease the Tower Facilities to Wireless Carriers in the ordinary course of Lessee's business without the prior consent of Lessor. Upon assignment of all of its rights pursuant to this Lease, and the execution of a written assumption of all of the terms and conditions of the Lease by the assignee, Lessee shall be released from any further liability under this Lease.

30. **Successors and Assigns.** This Lease shall run with the Leased Premises described on **Exhibit A** and shall be binding upon and inure to the benefit of the parties, their respective heirs, successors, personal representatives and assigns.

31. **Waiver of Lessor's Lien.** Lessor hereby waives any and all lien rights it may have, statutory or otherwise, in and to the Tower Facilities or any portion thereof, regardless of whether or not same is deemed real or personal property under applicable laws.

32. **Waiver of Incidental and Consequential Damages.** Lessor will not assert any claim whatsoever against Lessee for loss of anticipatory profits or any other indirect, special, incidental or consequential damages incurred by Lessor as a result of the construction, maintenance, operation or use of the Leased Premises or the Easements by Lessee.

33. **Lessee's Exclusivity.** Lessor agrees not to lease any of Lessor's property within a radius of two (2) miles from the Leased Premises for construction of a tower or for use as a communications facility or for the operation of an antenna site leasing business which competes directly or indirectly with Lessee.

34. **No Bifurcation of Lessor's Estate/Assignment of Lease.** Without Lessee's prior written consent, Lessor shall not, directly or indirectly, assign its right in this Lease or the Rent or any rights hereunder, or sell any easement or interest the Leased Premises, except in connection with conveyance of fee simple title to the Site.

35. **ROFR.** If at any time during the term of this Lease, Lessor receives a bona fide written offer from company in the business of owning or developing telecommunication sites (the "Offer") to sell, assign, convey, lease or otherwise transfer or create any interest in the current or

future Rent or the Leased Premises, which Lessor desires to accept, Lessor shall first give Lessee written notice (including a copy of the proposed contract) of such Offer prior to Lessor executing the contract under such Offer. Lessee shall have the right, at Lessee's option, to either extend the term of this Lease for a period of ninety-nine (99) years or obtain a permanent, exclusive easement in the location of the Leased Premises, which will continue to include the appurtenant non-exclusive Easements for access and utilities granted in this Lease, for substantially the same financial terms described in the Offer. Lessee shall have a period of thirty (30) days after receipt of Lessor's notice of the Offer to exercise this right of first refusal by notifying Lessor in writing. If Lessee has not responded to Lessor's notice in writing within such 30-day period, the Offer is deemed rejected.

36. **Certifications.** Either party may request, in writing, that the other party certify information to a prospective mortgagee or purchaser. Such certification shall be transmitted within ten (10) days after receipt of written request and may be relied upon by the party who requested it, and the contents of the certificate shall be binding upon the party executing it. The certificate may include (i) the validity, force and effect of this Lease; (ii) the extent to which this Lease has been supplemented or amended; (iii) the existence of any default; (iv) the existence of any offsets, counter-claims or defenses on the part of the other party; (v) the commencement and expiration dates of the term, (vi) the amount of any prepaid rent; and (vii) any other matter as may reasonably be requested.

37. **Reimbursement of Costs.** Within thirty (30) days of receiving a detailed invoice, Lessee shall reimburse Lessor for: (i) all reasonable legal fees and expenses Lessor incurs in connection with the review and negotiation of this Lease, including negotiations of any amendments to this Lease, up to \$2,500.00, and (ii) for all reasonable engineering, legal or other consulting fees and expenses Lessor occurs in connection with the review and approval of any construction plans and specifications required under this Lease or in connection with any other approval required under this Lease, up to \$5,000.00. Any amounts paid under this Section 38 shall not be considered prepaid rent.

38. **Performance Bond.** Lessee shall provide to Lessor prior to commencement of the initial term of this Lease a performance bond, with an entity and in a form satisfactory to the attorney for the Lessor. The amount of the bond shall be fifty thousand dollars (\$50,000.00) and shall be renewed as necessary and kept in full force so long as the Tower Facilities are on the Leased Premises. The bond is to ensure Lessee's faithful performance of all of its obligations under this Lease for the payment by Lessee of any claims, liens, taxes, penalties or unpaid fees or charges due to Lessor, which arise by reason of Lessee's use of the Lease Premises. In addition, the bond is to ensure that the Tower Facilities will be removed and the Leased Premises restored at termination or expiration of this Lease, if so elected by the Lessor.

39. **Miscellaneous.**

(a) The substantially prevailing party in any litigation arising hereunder shall be entitled to its reasonable attorney's fees and court costs, including appeals, if any.

(b) This Lease constitutes the entire agreement and understanding of Lessor and Lessee with respect to the subject matter of this option and ground lease, and supersedes all offers, negotiations and other agreements. There are no representations or understandings of any kind not set forth herein. Any amendments to said Lease must be in writing and executed by Lessor and Lessee.

(c) If either Lessor or Lessee is represented by a broker in this transaction, that party shall be fully responsible for any fees due such broker and shall hold the other party harmless from any claims for commission by such broker.

(d) This Lease shall be construed in accordance with the laws of the state in which the Leased Premises is situated.

(e) If any term of this Lease is found to be void or invalid, such invalidity shall not affect the remaining terms of this Lease, which shall continue in full force and effect.

(f) Lessor shall cooperate with Lessee in executing any documents necessary to protect Lessee's rights under this Lease or Lessee's use of the Leased Premises and the Easements, and to take such action as Lessee may reasonably require to effect the intent of this Lease.

(g) This Lease may be executed in two or more counterparts, all of which shall be considered one and the same agreement and shall become effective when one or more counterparts have been signed by each of the parties, it being understood that all parties need not sign the same counterpart.

(h) Lessor agrees that the terms of this Lease shall be strictly confidential and that Lessor shall not disclose any of the terms hereof to any third party, except with Lessee's prior written consent. Notwithstanding the foregoing, Lessor is permitted to disclose the terms of this Lease to its attorneys, financial consultants, accountants and lenders.

(i) Whenever under this Lease the consent or approval of Lessor is required or a determination must be made by Lessor, no such consent or approval shall be unreasonably withheld, conditioned, or delayed, and all such determinations shall be made on a reasonable basis and in a reasonable manner.

(SIGNATURE PAGE FOLLOWS)

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

LESSOR:

Village of Williams Bay

By: _____

Print Name: _____

Title: President

Date: _____

Attest: _____

Tina Kolls
Clerk

Date: _____

LESSEE:

TowerCom V-B, LLC,
a Delaware limited liability company

By: _____

Paul M. Bulloch, Jr.
Vice President

Date: _____

EXHIBIT A

Description of Leased Premises and Easements

A **5,400 sq ft** parcel of land for the tower compound being located around the base of the tower, together with a 30-foot wide non-exclusive easement for access and utilities, and, if required, a 10- foot wide non-exclusive easement for utilities all being a portion of the Site. The legal description of the Leased Premises and Easements shall be determined by survey and shall thereafter replace this **Exhibit A**.

Tax Parcel I.D. # of parent tract: WHV 00059 WHV 00061

Physical Address of parent tract: Potawatomi Road
Williams Bay, Wisconsin

Optionor acknowledges and agrees that if the governmental authority requires a landscaped buffer be leased or maintained around the Leased Premises, then (1) the survey will show such additional area and (2) the Lease will be deemed to include such buffer area either within the Premises or as an appurtenant easement to the Premises, based on the applicable governmental requirements.

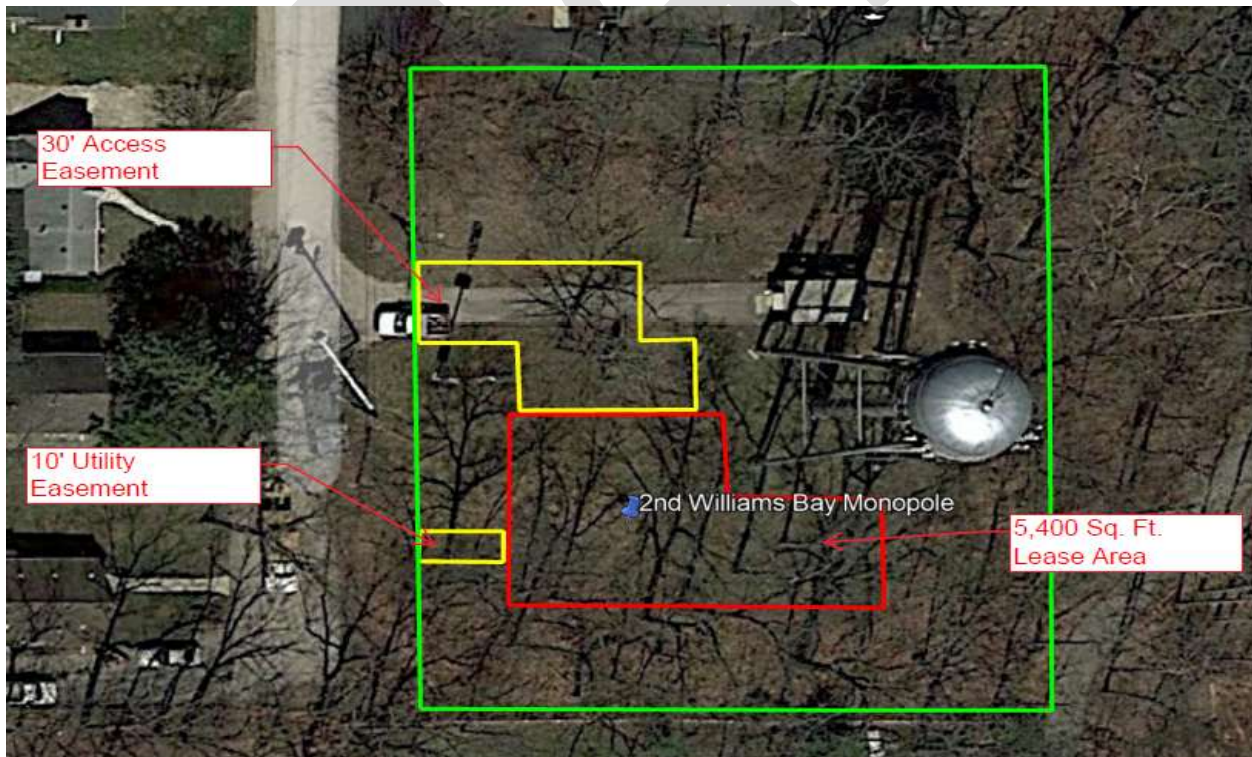


EXHIBIT B

Survey or Site Plan

Location of the Leased Premises and Easements shall be determined by survey, and upon completion, shall replace this **Exhibit B**.

DRAFT

EXHIBIT C

FORM OF MEMORANDUM OF LEASE

Prepared by and return to:

Holt Ney Zatzoff & Wasserman, LLP
Brian P. Cain, Esq.
100 Galleria Parkway, Suite 1800
Atlanta, Georgia 30339 Site

Name: Potawatomi Rd

MEMORANDUM OF LEASE

This Memorandum of Lease is made on _____, 2025, by and between **VILLAGE OF WILLIAMS BAY**, as Lessor, whose address is 250 Williams Street Willaims Bay, Wisconsin 53191, and **TOWERCOM V-B, LLC**, a Delaware limited liability company, as Lessee, whose address is 241 Atlantic Boulevard, Suite 201, Neptune Beach, Florida 32266.

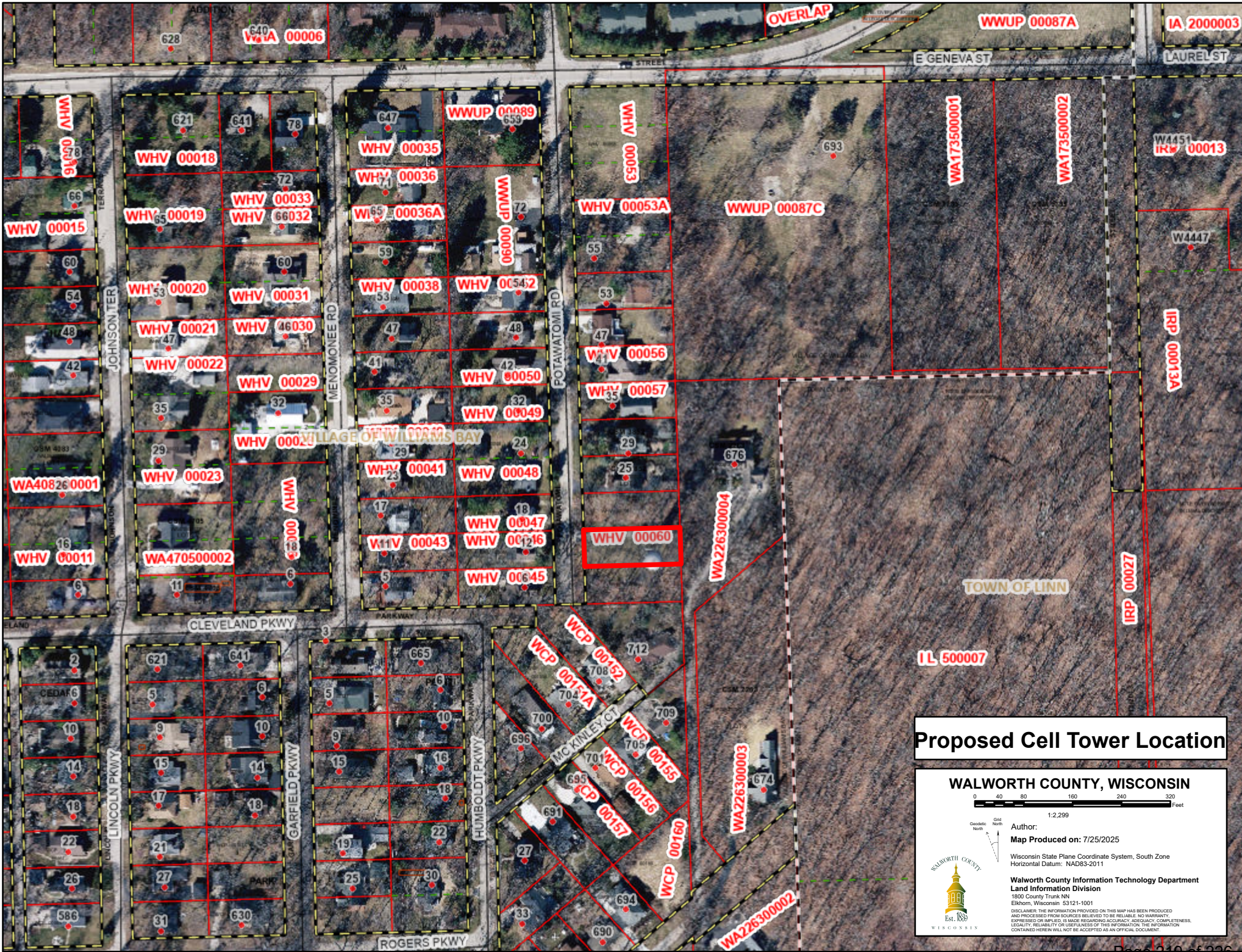
1. Lessor and Lessee are parties to an Option and Ground Lease Agreement dated as of _____, 2025 (the "Lease Agreement"); the terms and provisions of which are incorporated herein by this reference. The premises covered by the Lease Agreement are located in **Walworth County, Wisconsin**, as more fully described in the legal description attached hereto as **Exhibit A** ("Leased Premises").
2. Pursuant to the Lease Agreement, the Lessor has granted, and by these presents does grant, to the Lessee non-exclusive easements for: (a) ingress and egress, seven (7) days a week, twenty-four (24) hours a day, on foot or motor vehicle (including trucks), and (b) the installation and maintenance of utility wires, poles, cables (including fiber optic cable), conduits, and pipes over, under, or along the Lessor's property, the location of said easements being shown on **Exhibit B** hereto (the "Easements"). The easement rights herein granted include the right and authority of Lessee to grant or assign to third parties all or some of the easement rights granted to Lessee herein.
3. The Lease Agreement provides for an initial term of ten (10) years and eight (8) additional five (5) year terms, which shall occur automatically unless Lessee delivers written notice of intent not to renew to Lessor at least twelve (12) months prior to the expiration of the initial term, or the renewal term then in effect.
4. The Lease Agreement provides that during the term of the Lease Agreement neither Lessor nor any tenant or person or entity claiming by or through Lessor shall be allowed to install or operate a communications facility, including a telecommunications transmission tower, or operate

an antenna site leasing business which competes directly or indirectly with Lessee on the lands of Lessor within a radius of two (2) miles of the Leased Premises.

5. The Lease Agreement also provides that, without Lessee's prior written consent, Lessor shall not, directly or indirectly, assign its right in the Lease Agreement or the rent or any rights thereunder, or sell any easement or interest in the Leased Premises, except in connection with conveyance of fee simple title to the Site.

6. If at any time during the term of this Lease, Lessor receives a bona fide written offer from company in the business of owning or developing telecommunication sites (the "Offer") to sell, assign, convey, lease or otherwise transfer or create any interest in the current or future Rent or the Leased Premises, which Lessor desires to accept, Lessor shall first give Lessee written notice (including a copy of the proposed contract) of such Offer prior to Lessor executing the contract under such Offer. Lessee shall have the right, at Lessee's option, to either extend the term of this Lease for a period of ninety-nine (99) years or obtain a permanent, exclusive easement in the location of the Leased Premises, which will continue to include the appurtenant non-exclusive Easements for access and utilities granted in this Lease, for substantially the same financial terms described in the Offer. Lessee shall have a period of thirty (30) days after receipt of Lessor's notice of the Offer to exercise this right of first refusal by notifying Lessor in writing. If Lessee has not responded to Lessor's notice in writing within such 30-day period, the Offer is deemed rejected.

[a separate form of memorandum shall be signed by the parties]



Proposed Cell Tower Location

WALWORTH COUNTY, WISCONSIN

0 40 80 160 240 320 Feet

1:2,299

Author:
Map Produced on: 7/25/2025

Wisconsin State Plane Coordinate System, South Zone
Horizontal Datum: NAD83-2011

**Walworth County Information Technology Department
Land Information Division**
1800 County Trunk NN
Elkhorn, Wisconsin 53121-1001

DISCLAIMER: THE INFORMATION PROVIDED ON THIS MAP HAS BEEN PRODUCED AND PROCESSED FROM SOURCES BELIEVED TO BE RELIABLE. NO WARRANTY, EXPRESS OR IMPLIED, IS MADE REGARDING ACCURACY, COMPLETENESS, SECURITY, RELIABILITY OR USE. IN CASES OF THIS INFORMATION, THE INFORMATION CONTAINED HEREIN WILL NOT BE ACCEPTED AS AN OFFICIAL DOCUMENT.

IL 500007

TOWN OF LINN

VILLAGE OF WILLIAMS BAY

256.78

CSM-2263

676

WA226300004

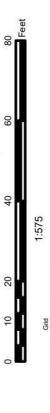
LOT 4

WA226300004

192.42

Proposed Cell Tower Location

WALWORTH COUNTY, WISCONSIN



Author: Map Produced on: 7/25/2025
Wisconsin State Plane Coordinate System, South Zone
Horizontal Datum: NAD83-2011

Walworth County Information Technology Department
Public Works Division
1800 Cass Street, Suite 100
Ekhon, Wisconsin 53121-1001
The information provided on this map was prepared by Walworth County Information Technology Department. It is provided as a service to the public and is not intended to be used for any other purpose. The user assumes all liability for any use of the information. The information is provided as a service and is not intended to be used for any other purpose. The user assumes all liability for any use of the information.



CSM 3852
WA385200001
LOT 1
29

CSM 3852
WA385200002
LOT 2

WHV 00059
158.00'

WHV 00060
158.00'

WHV 00061
158.7'

WCP 00153
157.2'

WHV 00048
24'

WHV 00047
18'

WHV 00046
12'

WHV 00045
158'

WCP 00152
50.3'

WCP 00151A
19.5'

POTAWATOMI RD

ORDINANCE #2025-_____
AN ORDINANCE AMENDING SECTION 128-2, RENUMBERING SECTION 128-8
AND CREATING SECTION 128-8 OF THE CODE OF ORDINANCES REGULATING LICENSES
FOR THE SALE OF ALCOHOL BEVERAGES

WHEREAS, the issuance of a license to sell alcohol beverages in the Village of Williams Bay (Village) is a valuable commodity; and

WHEREAS, the ability of a business to sell alcohol beverages provides an economic benefit to the business and a service to the residents of and visitors to the Village; and

WHEREAS, the Village has an interest in ensuring that any licenses issued to sell alcohol beverages are being fully utilized, so that businesses serving the public and wishing to serve alcohol beverages have such licenses available, within the limits imposed by state statute; and

WHEREAS, the holding of a license to sell alcohol beverages by a business which is not operating is of no benefit to the Village, its residents or visitors; and

WHEREAS, the Building, Zoning and Ordinance Committee has recommended to the Village Board the enactment of an ordinance providing for the nonrenewal of a license to sell alcohol beverages in the event of abandonment of licensed premises as well as the establishment of a fee for the late filing of an application for license renewal; and

WHEREAS, the Village Board of the Village of Williams Bay having determined that it is the best interests of the Village, its residents, businesses and visitors to follow the recommendation of the Building, Zoning and Ordinance Committee.

NOW, THEREFORE, the Village Board of the Village of Williams Bay hereby ordains as follows:

Section I. Section I. §128-2 of the Code of Ordinances of the Village of Williams Bay is hereby amended to read as follows:

§128-2. License fees.

Fees for licenses issued pursuant to this chapter are set from time to time by the Village Board by resolution. Current fees are on file with the Village Clerk. Failure to file an application for renewal of the license within the time period established by the Village Clerk shall result in the assessment of a late fee, in addition to the renewal fee. Current fees are on file with the Village Clerk.

Section II. §128-8 of the Code of Ordinances of the Village of Williams Bay is hereby renumbered §128-9 the Code of Ordinances of the Village of Williams Bay.

Section III. §128-8 of the Code of Ordinances of the Village of Williams Bay is hereby created to read as follows:

§128-8 Abandonment of premises.

A. Any licensee holding a license to sell alcohol beverages who has operated and subsequently abandons such business, forfeits any right or preference they may have to the renewal of such license. Abandonment shall be grounds for nonrenewal of an alcohol license. ~~The nonoperation of a previously operated licensed premises for least 120 days in a license year shall be prima facie evidence of abandonment.~~ The failure to operate a previously operated licensed premises for at least 120 days in a license year shall be prima facie evidence of abandonment. When filing an application for license renewal, the licensee shall include a copy of the sales tax reports for the previous license year filed with the State of Wisconsin Department of Revenue, as proof of having been in operation as a licensed premises for not less than 120 days in a license year.

B. Notwithstanding the provisions of sub. A, beginning January 1, 2026, any licensee granted an original license after that date to sell alcohol beverages shall have an initial period of 180 days to begin operation of their licensed premises. In the license application, the licensee may request that the initial time period to begin operation of their licensed premises be extended for a specified period of time, stating the reasons for the request. The initial time period may be extended by the Village Board in its sole discretion, based upon good cause and reasonable necessity.

C. No license shall be granted to a person, whose license has not been renewed due to abandonment of premises, for a period of one year from the date of non-renewal.

Section IV. This ordinance shall take effect upon passage and publication as provided by law.

Approved by the Village Board of the Village of Williams Bay this _____ day of _____, 2025.

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, President

Attest: _____
Tina Kolls, Clerk

First Reading: _____

Second Reading: _____

Date Adopted: _____

Date Published: _____

ORDINANCE #2025-13
AN ORDINANCE AMENDING SECTIONS 308-7A. (1), 308-8A. (1) AND 308-9
OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY
REGULATING SOLID WASTE AND RECYCLING

WHEREAS, the Village of Williams Bay deems it necessary to protect the public health of its citizens through enactment of regulations concerning the handling of solid waste and recycling; and

WHEREAS, the State of Wisconsin Department of Natural Resources has been engaged in a rulemaking process to revise provisions of the Administrative Code governing statewide materials recycling and effective recycling programs; and

WHEREAS, said rules affect local governments such as the Village of Williams Bay which are designated as responsible units for recycling; and

WHEREAS, to assist municipalities in updating their ordinances to include the recently enacted rules, the Department of Natural Resources has produced sample provisions for municipal recycling ordinances; and

WHEREAS, the Building, Zoning and Ordinance Committee having reviewed said sample provisions and having recommended to the Village Board adoption of an ordinance amending Sections 308-7A. (1), 308-8A. (1) and 308-9 to be consistent with the requirements of the rules enacted by the Department of Natural Resources; and

WHEREAS, the Village Board having considered the recommendation of the Building, Zoning and Ordinance Committee and having determined that it is appropriate to amend Chapter 308 by modifying Sections 308-7A. (1), 308-8A. (1) and 308-9.

NOW, THEREFORE, the Village Board of the Village of Williams Bay do hereby ordain as follows:

Section I. Section 308-7A. (1) of the Code of Ordinances of the Village of Williams Bay is hereby amended to read as follows:

- (1) Provide adequate, separate containers for the recyclable materials. The number of recycling containers shall equal or be greater than the number of trash containers and at least one of the following shall be met:
 - i. The minimum total volume of recycling container space is equal to 20 gallons per week per dwelling unit.
 - ii. The ration of trash container volume to recycling container volume is at most 2:1.
 - iii. An alternative method that does not result in the overflow of a recycling container during the time period between collection of materials and delivery to a recycling facility.

Section II. Section 308-8A. (1) of the Code of Ordinances of the Village of Williams Bay is hereby amended to read as follows:

- (1) Provide adequate, separate containers for the recyclable materials. The total volume of recycling containers shall be sufficient to avoid overflow during the time period between collection of materials and delivery of the materials to a recycling facility.

Section III. Section 308-9 of the Code of Ordinances of the Village of Williams Bay is hereby amended to read as follows:

No person may dispose of in a solid waste disposal facility or burn in a solid waste treatment facility any of the materials specified in §308-2 E through P which have been separated for recycling, except waste tires may be burned with energy recovery and a solid waste treatment facility.

Section IV. This ordinance shall take effect upon passage and publication as provided by law.

Approved by the Village Board of the Village of Williams Bay this _____ day of _____, 2025.

VILLAGE OF WILLIAMS BAY

By: _____
Adam Jaramillo, President

Attest: _____
Tina Kolls, Clerk

First Reading: _____

Second Reading: _____

Date Adopted: _____

Date Published: _____



MEMORANDUM

DATE: NOVEMBER 17, 2025
TO: VILLAGE TRUSTEES
FROM: TINA KOLLS, VILLAGE CLERK
RE: OPERATOR LICENSE APPLICATIONS

The following License applications have been filed with the Village Clerk.

All applications have completed a records check, and PASS/FAIL suggestions have been made by the Williams Bay Police Department based on their findings.

Original/ Renewal	Name	Address	Establishment	Record Check
O	Isabel Meike	Burlington, WI	Pier 290	P

November 17, 2025

Re: SG2 Investments (Canyon Development) Developer's Agreement

Comments from Steve Russell

- Drainage retention area should be on developer's lots with easement granted to the Village
- Tree Plan
 - What will be removed
 - What will be replaced
- No changes to topography of the lots (slope to north remains)
- Drainage easement on east side of property per Village Engineer design

Other thoughts:

- Hanson Street Vacation agreeable if
 - Developer provides planting screen at north end (Bayview Ave?)
 - Retention pond on developer property, not on Bayview Ave with easement granted
 - Deed restriction – No short term rentals
- Or
 - No Hanson Street vacation
 - Developer has four (4) lots not 5
 - Alley way vacated
 - ½ of Bayview vacated
 - Retention pond on developer property (including portion of Bayview Ave vacated by Village)
 - Developer provides planting screen at north end (Bayview Ave?)