



VILLAGE OF WILLIAMS BAY

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

Phone: 262-245-2700

NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

WEDNESDAY, DECEMBER 11, 2024 AT 10:00 AM

Village Hall Council Room

250 Williams Street

Williams Bay, WI 53191

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

AGENDA

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

- I. Call to Order
- II. Roll Call
- III. CIP 2025 Projects
- IV. Boat Lift Rates (as recommended by Parks & Lakefront Committee)
- V. GFL Contract (as recommended by Streets & Highways Committee)
- VI. 2023 Audit Management Letter Items
- VII. 2025 Liability and Workers Compensation Insurance quote
- VIII. Adjourn

Lowell Wright

Finance & Personnel Chair

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

Posted: 12/09/2024 5:00 PM

GAGE MARINE				2024	2024		2023	2023	Var 24 to 23	%	2024 Projected
Pier Installations - Spring		Inv Number	Date	Total \$'s	Unit Price		Unit Price				
East & West Pier Installation		240928	7/26/2024	\$ 34,962			\$ 30,800		\$ 4,162	14%	
Ramp Install		5	240928	7/26/2024	\$ 1,050	\$ 210	\$ 1,000		\$ 50	5%	
Boat Lift Install		50	240928	7/26/2024	\$ 14,000	\$ 280	\$ 10,500		\$ 3,500	33%	
Boat Lift Transport from Storage		52	240928	7/26/2024	\$ 5,980	\$ 115	\$ 4,250		\$ 1,730	41%	
				<u>\$ 55,992</u>			<u>\$ 46,550</u>		<u>\$ 9,442</u>	<u>20%</u>	\$ 55,992
Pier Removal - Fall											
East & West Pier Removal		249058	11/26/2024	\$ 19,494.00			\$ 18,050		\$ 1,444	8%	
Boat Ramp Removal		5	249058	11/26/2024	\$ 1,050.00		\$ 1,000		\$ 50	5%	
Boat Lift Remove		53	249058	11/26/2024	\$ 14,840.00	\$ 280	\$ 10,920		\$ 3,920	36%	
Boat Lift Transport to Storage		53	249058	11/26/2024	\$ 6,095.00	\$ 115	\$ 3,900		\$ 2,195	56%	
				<u>\$ 41,479.00</u>			<u>\$ 33,870</u>		<u>\$ 7,609</u>	<u>22%</u>	\$ 38,951 + 15% over 2023
2024 vs 2023				\$ 97,471.00			\$ 80,420		\$ 17,051	21%	\$ 94,943
2024 Lift Install/Remove/Transport to & from storage (per lift cost)					\$ 790						
AUSTIN PIER SERVICE				2024			2023		Var 24 to 23	%	
Pier Installations - Spring		Inv Number	Date	Total \$'s	Unit Price						
Launch Pier Installation		2	53526	7/2/2024	\$ 3,300		\$ 3,300		\$ -	0%	
Swim Pier Installation		2	53526	7/2/2024	\$ 2,400		\$ 2,200		\$ 200	9%	
Municipal Pier Installation			53526	7/2/2024	\$ 9,000		\$ 8,800		\$ 200	2%	
On-Site Installation Repairs			53526	7/2/2024	\$ 1,842		\$ 1,460		\$ 382	26%	
				<u>\$ 16,542</u>			<u>\$ 15,760</u>		<u>\$ 782</u>	<u>5%</u>	\$ 16,542
Pier Removal - Fall											
Launch Pier Removal + Crane							\$ 1,980		\$ (1,980)	-100%	
Swim Pier Removal + Crane							\$ 2,200		\$ (2,200)	-100%	
Municipal Pier Removal + Crane							<u>\$ 5,280</u>		<u>\$ (5,280)</u>	<u>-100%</u>	\$ 10,406.0 +10% over 2023
							<u>\$ 9,460</u>		<u>\$ (9,460)</u>	<u>-100%</u>	\$ 26,947.71

**VILLAGE OF WILLIAMS BAY
RESOLUTION NO. R-55-24**

**AUTHORIZING AN AGREEMENT FOR RESIDENTIAL MUNICIPAL SOLID WASTE &
RECYCLING COLLECTION SERVICES AND DISPOSAL
(GFL SOLID WASTE MIDWEST LLC)**

THIS AGREEMENT FOR RESIDENTIAL MUNICIPAL SOLID WASTE & RECYCLING COLLECTION SERVICES AND DISPOSAL (this “Agreement”) made and entered into on the 19th day of August, 2024, (the “Effective Date”) by and between the Village of Williams Bay, a municipality of the State of Wisconsin and, by and through its Village Board (“Village”) and GFL Solid Waste Midwest, LLC, a Wisconsin limited liability company (“Contractor”).

WHEREAS, the Village deems it necessary to protect the public health of its citizens by contracting with a private company for the removal of solid waste and recyclables generated by residents within the Village and that such action is a valid exercise of powers of the Village; and

WHEREAS, the Contractor submitted a proposal to Village (the “Proposal”) and such Proposal has been accepted by the Village; and

WHEREAS, Village and Contractor are desirous of entering into this Agreement, under the terms of which, Contractor shall have an exclusive Agreement for a specified period of time for the provision of the services contemplated by this Agreement; and

WHEREAS, the Village has determined that Contractor has expended substantial capital to acquire this Agreement and will expend significant additional amounts of capital during the term of this Agreement to fulfill its responsibilities in providing high quality solid waste collection, transportation and disposal services to Village residents, all of which should greatly benefit Village; and

WHEREAS, Village and Contractor have agreed to the conditions, terms, rates, provisions and considerations under which Contractor shall perform such solid waste, recyclables, yard waste and bulky waste collection, transportation and disposal services as herein set out, and for the compensation as hereinafter provided and the Village has deemed it to be in the best interest of the Village and the residents of the Village to enter into this Agreement upon such terms and conditions set forth herein in order to ensure high quality services by the Contractor to the residents of the Village ; and

WHEREAS, Village agrees to pay for the Services to be provided by Contractor as set forth herein.

NOW THEREFORE, in consideration for the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

Section 1.0 - Definitions

For purposes of this Agreement, the following terms shall be defined as follows.

1.1 “Agreement” has the meaning set forth in the first paragraph above, and includes all Schedules and Exhibits attached hereto.

1.2 “Biomedical Waste” means any solid or liquid waste which may present a threat of infection to humans, including nonliquid tissue, body parts, blood, blood products, and body fluids from humans and other primates; laboratory and veterinary wastes which contain human disease-causing agents; and discarded sharps. This definition also includes used, absorbent materials saturated with blood, blood products, body fluids, or excretions or secretions contaminated with visible blood; absorbent materials saturated with blood or blood products that have dried; and non-absorbent, disposable devices that have been contaminated with blood, body fluids or secretions or excretions visibly contaminated with blood, but have not been treated by an approved method.

1.3 “Bulky Waste” means discarded items that are larger than three (3) feet in any dimension, and/or otherwise will not fit within an empty Cart, thus too large or too bulky to be collected by Contractor as contemplated by this Agreement. Bulky Waste Collection is available at Residential Premises at a charge directly to the Occupant of the Residential Premises from the Contractor.

1.4 “C&D Materials” means discarded materials generally considered to be not water soluble and non-hazardous in nature, including but not limited to steel, glass, brick, concrete, asphalt material, pipe, gypsum wallboard, and lumber, from the construction or destruction of a structure as part of a construction or demolition project or from the renovation of a structure, including such debris from construction of structures at a site remote from the construction or demolition project site. The term includes clean cardboard, paper, plastic, wood, and metal scraps from a construction project; except as provided in by applicable laws, unpainted, non-treated wood scraps from facilities manufacturing materials used for construction of structures or their components and unpainted, non-treated wood pallets provided the wood scraps and pallets are separated from other solid waste where generated and the generator of such wood scraps or pallets implements reasonable practices of the generating industry to minimize the commingling of wood scraps or pallets with other solid waste; and de minimis amounts of other non-hazardous wastes that are generated at construction or demolition projects, provided such amounts are consistent with best management practices of the construction and demolition industries. Mixing of construction and demolition debris with other types of solid waste will cause it to be classified as other than construction and demolition debris. This material is not included as part of Bulky Waste collection.

1.5 “Cart” means a rollout receptacle for Residential Solid Waste or Recyclables with a capacity of 95 gallons, constructed of plastic and metal, having handles of adequate strength for lifting, and having a tight-fitting lid that is provided by Contractor to a Residential Premises and is owned by Contractor.

1.6 “Village” means the Village of Williams Bay which shall include, for purposes of this Agreement, the incorporated area of the Village and the areas outside the corporate bounds of the Village and receiving Village service(s).

1.7 “Contractor” has the meaning set forth in the first paragraph above.

1.8 “Curbside” means the location that is within at least four (4) feet of the curb, paved surface of the public road, closest accessible public right-of-way, or other such location designated by the Contractor that will provide a safe and efficient accessibility to the Contractor’s personnel and vehicles for the placement of Carts, Bulky Waste and White Goods for collection pursuant to the terms of this Agreement. For purposes of this Agreement, public road or public right-of-way means a road owned and

maintained by the Village or special district, or a road on private property for which an easement has been granted to the public and such road is constructed and maintained to a standard whereby access is available by the Contractor's vehicles.

1.9 "Customer" means the owner and/or occupant of a Residential Premises.

1.10 "Disabled Person" means the owner of the Residential Premises who is disabled to the extent that he or she is incapable of placing his or her Cart at the Curbside location for collection by the Contractor and otherwise complies with the provisions of Section 3.3 below. Disabled Person shall include an owner of a Residential Premises with a temporary disability not to exceed 90 days.

1.11 "Force Majeure" means any act, event, or condition having a direct material adverse effect on Contractor's ability to perform any obligation, agreement, or covenant under this Agreement, including without limitation, Contractor's ability to collect, transport or dispose of Residential Solid Waste, Recyclables, or Bulky Waste if such act, event, or condition is beyond Contractor's reasonable control. Such acts, events, or conditions shall include, but shall not be limited to, the following: (a) an act of God, lightning, earthquake, fire, severe weather conditions, epidemic, land-slide, drought, hurricane, tornado, storm, explosion, partial or entire failure of utilities, flood, nuclear radiation, act of a public enemy, war, blockade, insurrection, riot or civil disturbance, labor strike or interruption, extortion, sabotage, or similar occurrence or any exercise of the power of eminent domain, condemnation, or other taking by the act of any governmental body on behalf of any public, quasi-public, or private entity; or (b) the order, judgment, action, or determination of any federal, state, or local court, administrative agency, or governmental body (excepting decision interpreting federal, state, and local tax laws), which adversely affects: (i) the ability of Contractor to perform the services contemplated hereunder; (ii) the right or ability of the Contractor to dispose of the Residential Solid Waste or (iii) the suspension, termination, interruption, denial, or failure or renewal or issuance of any permit, license, consent, authorization, or approval necessary for Contractor to perform the services contemplated hereunder.

1.12 "Garbage" means all kitchen and table food waste, animal or vegetative waste that is attendant with or results from the storage, preparation, cooking or handling of food materials.

1.13 "Hazardous Waste" means any and all (a) hazardous substances, pollutants, and contaminants, as defined by the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, solid or hazardous wastes, as defined by the Resource Conservation and Recovery Act, as amended, hazardous materials, as defined by the Hazardous Materials Transportation Act, as amended, toxic substances, as defined by the Toxic Substances Control Act, as amended, toxic chemicals or extremely hazardous substances, as defined by the Emergency Planning and Community Right-To-Know Act, as amended, hazardous air pollutants, as defined by the Clean Air Act, as amended, and hazardous substances, as defined by the Clean Water Act, as amended; (b) any other toxins, chemicals, wastes, substances, or materials which pose an unreasonable risk to human health or the environment, or which are regulated under any applicable federal, state, or local laws rules, or regulations, or any other material which any governmental agency or unit having appropriate jurisdiction shall determine from time to time is harmful, toxic, or dangerous, or otherwise ineligible for disposal at the intended disposal site

utilized by Contractor; (c) any material that requires other than normal handling, storage, management, transfer or disposal; or (d) any other material that may present a substantial endangerment to public health or safety, may cause applicable air quality or water standards to be violated by the normal operation of the disposal site to be utilized by the Contractor, or because of its size, durability or composition cannot be disposed of at such disposal site or has a reasonable possibility of otherwise adversely affecting the operation or useful life of such disposal site.

1.14 “Non-Curbside Services” has the meaning set forth in Section 3.3.

1.15 “Recyclables” shall mean the following materials: aluminum containers; bi-metal containers (i.e., containers made from a combination of steel and aluminum); corrugated cardboard or other containerboard; glass containers; magazines and other materials printed on similar paper; newspaper and other materials printed on newsprint; office paper; plastic containers #1-#5 (e.g., milk jugs, laundry detergent bottles, soda, and water bottles); and steel containers (tin cans). Recyclables specifically does not include, and Customers shall not dispose of any of the following: electronics; lead acid batteries; major appliances; used oil filters; waste oil and waste tires.

1.16 “Residential Premises” means a dwelling within the Village occupied by a person or group of persons, including single family homes, duplexes, triplexes, quadraplexes, and mobile homes whether such mobile homes are registered as vehicles or assessed as real property.

1.17 “Residential Solid Waste” means all Garbage and Rubbish generated by a Residential Premises, excluding automobile parts, tires, C&D Materials, Recyclables, Yard Trash, Bulky Waste, White Goods, Hazardous Waste, or any Unacceptable Waste or materials as determined by the Contractor.

1.18 “Rubbish” means non-putrescible solid waste consisting of paper, rags, cardboard, cartons, wood, rubber, plastics, glass, crockery, metal cans or other such waste.

1.19 “Services” has the meaning set forth below in Section 2.2.

1.20 “Solid Waste” has the meaning set forth previously in Section 1.12.

1.21 “Special Waste” means solid wastes that can require special handling and management, including but not limited to, bulky waste, white goods, waste tires, used oil, lead-acid batteries, ash residue, yard trash, biological wastes, and mercury-containing devices and lamps, or any other material banned from Wisconsin landfills.

1.22 “Term” has the meaning set forth below in Section 2.4.

1.23 “Unacceptable Waste” means (a) waste and materials that are not part of the Services contemplated hereunder as determined by Contractor, (b) Hazardous Waste, Biomedical Waste, Special Waste, fluorescent lights, automotive batteries, paints, paint solvents, unemptied aerosol cans, compressed gas cylinders, large engine parts, small engines containing oils or fuels, chemicals, large glass panes, large tree debris, stumps, ammunition of any type, dead animals larger than 10 lbs., and firearms, (c) waste of which the acceptance and handling by Contractor would cause a violation of any permit condition, legal or regulatory requirement, substantial damage to Contractor's vehicles, equipment or facilities, or present

a substantial danger to the health or safety of the public or Contractor's employees, and (d) waste which is or may be prohibited from disposal at the applicable disposal site by local, federal or state law, regulation, rule, code, ordinance, order, permit or permit condition.

1.23 "White Goods" means inoperative and discarded refrigerators, ranges, washers, water heaters, freezers, and other similar domestic and commercial large appliances.

1.24 "Yard Trash" means vegetative matter resulting from landscaping maintenance or land clearing operations at Residential Premises and includes materials such as tree and shrub trimmings, grass clippings, trees, and tree stumps.

1.25 "Manual Collection Area" means the area determined by Contractor where Collection of Solid Waste and Recyclables must be completed utilizing a vehicle that can be driven on roadways in areas where larger automated collection have limited access. Contractor shall be the sole party to determine Residential Premises serviced via Manual Collection.

1.26 "Manual Collection Area-Approved Containers" shall mean a container not to exceed thirty-two (32) gallons in capacity for the deposit of either Solid Waste or Recyclables subject to collection by Contractor pursuant to this Agreement.

Section 2.0 – Scope of Agreement

2.1 Recitals; Conflict. The parties hereto acknowledge and agree that the "whereas" recitals set forth above are true and correct and are hereby incorporated herein by this reference. The parties further acknowledge and agree that in the event of any conflict between this Agreement and the RFP, the Proposal, or any other documents submitted by or to the Village and Contractor, this Agreement shall prevail and control.

2.2 Scope. The work under this Agreement shall consist of the collection of Residential Solid Waste and, Recyclables by Contractor from the Residential Premises, located in the Village (collectively, the "Services"). In the performance of the Services, Contractor shall also provide the supervision, materials, and equipment necessary to complete the Services in accordance with the terms of this Agreement. Collection of Residential Solid Waste and Recyclables by Contractor shall be mandatory for all Residential Premises in the Village, and all such Residential Premises shall be required by the Village to use the Services to be provided by Contractor pursuant to this Agreement. The scope of the Services to be provided by Contractor hereunder shall not be amended or modified without the mutual consent of the parties hereto.

2.3 Exclusivity. During the term of this Agreement, Contractor shall provide the Services and in accordance with the terms of this Agreement and shall have the sole and exclusive right to provide the Services throughout the Village. The Village hereby grants, and the Contractor hereby accepts, the sole and exclusive Agreement, license, and privilege to provide the Services during the Term of this Agreement and all renewal terms thereto. All such rights shall be exclusive to the Contractor and no other person or entity except the Contractor may offer or provide the Services as contemplated hereby. The Village further agrees that so long as Contractor is not in default hereunder, it will not enter into any agreement or

understanding with any other person or entity for performance of the Services contemplated hereby during the Term hereof.

2.4 Term. The term of this Agreement shall be for the period beginning on September 1, 2024, and expiring on December 31, 2027 (the "Initial Term"). By mutual agreement of both parties, this Agreement may be extended yearly. In the event the Village or Contractor elects to extend the Agreement beyond its termination, the Village or Contractor shall, on or before October 31st of the preceding year, submit a written proposal of terms and conditions for the continuation of the Agreement ("Continuation Proposal"). This Continuation Proposal may set forth different alternatives but shall specify the nature of the service required and the term of the proposed service. Upon receipt of the Continuation Proposal, the Village shall have sixty (60) days in which to make its determination as to whether to accept or reject the Continuation Proposal. During this period, the Contractor and Village agree to negotiate in good faith for the purpose of continuing this Agreement.

Section 3.0 – Contractor Responsibilities

3.1 Services Provided.

3.1.1 Residential Solid Waste Contractor shall collect Residential Solid Waste that is timely placed in a Cart from each Residential Premises one (1) time per week at Curbside. The Customer located at the Residential Premises shall place only Residential Solid Waste in the Cart designated for Residential Solid Waste and shall place the Cart at Curbside by 6:00 am on the designated collection day. Contractor shall not be deemed to be in default in any manner of this Agreement in the event Contractor fails or refuses to collect any such Residential Solid Waste from any Residential Premises because such Residential Solid Waste was not timely placed in a Cart at Curbside in accordance with this Agreement. Contractor shall not be responsible for collection of any Residential Solid waste not properly and timely placed in a Cart in the proper location at Curbside at the designated time and on the designated day and has the right to refuse to collect all Unacceptable Waste.

3.1.1.a. The Collections provided in the Manual Collection Area shall be on a weekly basis. Customer shall place Solid Waste in Manual Collection Approved Containers. Customer shall be limited to three (3) Manual Collection Approved Containers per week.

3.1.2 Recyclables. Contractor shall collect Recyclables that are timely placed in a Cart from each Residential Premises on a bi-weekly basis, the same days as Residential Solid Waste Collection at Curbside. The Customer located at the Residential Premises shall place Recyclables in the Cart designated for Recyclables and shall place the Cart at Curbside by 6:00 a.m. on the designated collection day. Contractor shall not be responsible for collection of Recyclables and shall not be deemed to be in default in any manner of this Agreement in the event Contractor fails or refuses to collect Recyclables from any Residential Premises because the Recyclables were not timely or properly placed in a Cart in the proper location at Curbside in accordance with this Agreement or if the Recyclables contain Unacceptable Waste.

3.1.2.a. The Collections provided in the Manual Collection Area shall be on a weekly basis. Customer shall place Recyclables in Manual Collection Approved Containers. Customer shall be limited to three (3) Manual Collection Approved Containers per week.

3.1.2 Bulky Waste Bulky Waste placed outside of the Cart and placed roadside shall not be collected by Contractor from the Residential Premises that generated such Bulky Waste. - Contractor shall collect Bulky Waste with pre-payment from occupant of Residential Premises.

3.1.3 Disposal of Waste. Contractor may deliver all Residential Solid Waste and Recyclables collected by Contractor to a disposal or other processing facility as determined by the Contractor in its sole discretion.

3.1.4. Village Facilities at No-Charge. Contractor shall provide Solid Waste and Recyclables collection services at the following locations at no additional cost to the Village:

- One (1) cart for Solid Waste and one (1) cart for Recyclables at East Park
- One (1) cart for Solid Waste and one (1) cart for Recyclables at the Beach House
- One (1) cart for Solid Waste and one (1) cart for Recyclables at the Public Launch
- Two (2) carts for Solid Waste and two (2) carts for Recyclables at Edgewater Park
- One (1) cart for Solid Waste and one (1) cart for Recyclables at the Fieldhouse
- One (1) cart for Solid Waste and one (1) cart for Recyclables by the Tennis Court/Basketball area in the Fieldhouse Park
- One (1) cart for Solid Waste and one (1) cart for Recyclables at the West Municipal Pier
- One (1) 1.5yd container for Solid Waste serviced bi-weekly at the Water Department
- Two (2) 8yd containers for Solid Waste service weekly at 230 Williams Street

3.2 Carts

Contractor shall supply the Village with Carts for every Residential Premises receiving the Services as contemplated by this Agreement. It shall be the responsibility of the Village and Residential Premises to properly use and safeguard the Carts. The Village and each Customer shall maintain the Carts in reasonably good condition, normal wear and tear excepted. The Village and each Customer has the care, custody, and control of any Cart, and each shall have the responsibility, and shall be liable, for all loss and damage, normal wear and tear excepted, to such Cart and for the cleanliness and safekeeping of such Cart. Contractor shall have the right to charge Customer for the cost of repair or replacement of Carts, including delivery fees, if such repair or replacement is required because of abuse, misuse or damage, fire, or theft. The cost for replacement of any cart, including delivery, is \$65. Customers may request one or more additional Carts from Contractor for an additional volume of collection Services. Contractor shall receive payment from the Residential Unit for the additional Service to be provided to such Customer, as if such additional Service constituted an additional Residential Premises, at the then applicable rate of compensation payable to Contractor as contemplated by this Agreement. This charge shall be directly to the Residential Unit at an annual rate. Carts shall remain the property of the Contractor during the term of this agreement.

3.3 Non-Curbside Service for Disabled Persons

Contractor shall provide back/side-door Residential Solid Waste collection services ("Non-Curbside Service") to Disabled Persons as identified by the Village who are physically unable to place the Cart at Curbside for collection by Contractor at the designated time and date contemplated by this Agreement. In no case will the quantity of persons receiving Non-Curbside Services exceed two percent (2%) of the total Residential Premises located in the Village. Contractor shall provide Non-Curbside Service at no additional charge than the Service Fees then in effect for those residents not physically able to take Carts to Curbside, provided however, that such exemption will be granted only if there is no other occupant of the Residential Premises physically capable of placing the Cart at Curbside. Prior to Contractor being required to provide such Non-Curbside Service to any person, any such person requesting Non-Curbside Service must obtain a physician's certificate certifying such disability and provide the physician's certificate to the Contractor. In no event will Non-Curbside Service be provided at a distance of more than 150 feet from the public roadway. Non-Curbside Services are not available for the collection of Bulky Waste or White Goods and shall only be provided to Disabled Persons at Residential Premises.

3.4 Location of Carts for Collection

Carts shall be placed at Curbside for collection service as described herein. Carts shall be placed as close to the roadway as practicable without interfering with or endangering the movement of vehicles or pedestrians. When construction work is being performed in the right-of-way, Carts shall be placed as close as practicable to an access point for the Contractor's collection vehicle that permits access by Contractor's collection vehicle to the Carts without endangering Contractor's employees or equipment. Contractor shall decline to collect any Residential Solid Waste or Recyclables not placed in the Cart in accordance with this Agreement.

3.5 Hours and Days of Operation; Holidays

3.5.1. Collection Services under this Agreement shall not start before 7:00 am nor continue after 7:00 pm each day and no collection shall take place on any Sunday.

3.5.2. The following shall be holidays for the purpose of this Agreement (each a "Holiday"):

New Years' Day
Memorial Day
July 4th
Labor Day
Thanksgiving Day
Christmas Day

Residential Solid Waste and Recyclable collections shall be delayed until the next service day when the normally scheduled collection day falls on the holiday, or the Holiday is in the same week preceding the normally scheduled collection day. For example, if the normally scheduled collection day is on Friday, during the week of Memorial Day Monday the Friday collections will be performed on Saturday. The Contractor will not be allowed to perform collection Services on Sunday during a Holiday Week without authorization from the Village.

3.6 Routes of Collection.

Collection routes shall be established by the Contractor. Contractor shall submit a map designating the collection routes with the days of pick-up to the Village for its approval, which approval shall not be unreasonably withheld. The Contractor may from time-to-time propose to Village for approval changes in routes or days of collection, which approval shall not be unreasonably withheld.

3.7 Complaints; Missed Collections.

3.7.1. Contractor shall furnish the Village instructions for contacting the Contractor in the event of Customer complaints. Contractor shall also furnish each Residential Premises with instructions for contacting Contractor by local telephone for information or for service complaints. All complaints made to Contractor shall be given prompt and courteous attention.

3.7.2. In the case of alleged missed scheduled collections (a "Missed Collection"), Contractor shall investigate and advise the Village how it will address the issue within twenty-four (24) hours after the complaint is received. Contractor will be responsible for receiving all reports of Missed Collections from Residential Premises and rectifying the Missed Collection with the Customer located at the Residential Premises. In the event the Missed Collection was due solely to the fault of the Contractor and such Missed Collection was not due to an event of Force Majeure or any action or inaction by the Village or the Customer, Contractor shall collect the Residential Solid Waste or Recyclables from such Residential Premises within one day of receipt of the complaint, except if Missed Collection deadline falls on a Saturday or a Sunday. In the event the Missed Collection was due to any act or failure to act by the Customer and/or the Village or its employees, agents or representatives, Contractor shall have the right to charge, and the Village agrees to pay, the Service Fees for the additional pickup by Contractor.

3.8 Collection Equipment and Personnel

3.8.1. The Contractor shall provide an adequate number of vehicles and personnel for regular collection Services. All collection vehicles and other equipment shall be kept in good repair, normal wear and tear excepted. Each collection vehicle shall have clearly visible on each side the identity and telephone number of the Contractor. All Residential Solid Waste and Recyclables hauled by the Contractor shall be so contained, tied, covered, or enclosed such that leaking, spilling, or blowing are prevented.

3.8.2. The Contractor shall assign a qualified person or persons to be in charge of its performance of this Agreement. The Contractor's employees performing the Services contemplated hereunder shall wear a uniform or shirt bearing the Contractor's name. Each employee of Contractor who drives a vehicle pursuant to his or her duties in the performance of this Agreement shall, at all times, carry a valid Wisconsin driver's license for the type of vehicle he or she is driving. The Contractor shall provide operating and safety training for all personnel.

3.9 Access

The Contractor shall be required to provide the collection Services described herein to all Residential Premises located on publicly owned roadways accessible to standard solid waste collection vehicles. The Village shall maintain all publicly owned roads and bridges in a condition that affords safe access by Contractor's standard solid waste collection vehicles. The Village shall require occupants of Residential Premises to place Carts at Curbside for collection in accordance with the terms and conditions of this Agreement. The Village shall require the Customer located at the Residential Premises not accessible to standard solid waste collection vehicles to place Carts at an accessible location on a publicly owned roadway as determined by the Contractor. If the Cart, or any Bulky Waste, White Goods or Yard Trash to be collected pursuant to this Agreement, is blocked in any way to prohibit collection, Contractor shall have the right to charge, and the Village agrees to pay, for an additional pick-up as contemplated by Section 3.7.2. Contractor shall not be liable in any way and shall not be deemed to be in breach of this Agreement, for the failure to collect any materials in the event Contractor did not have or was denied access to the Residential Premises or to the Customer's Cart and other materials to be collected as provided hereunder.

3.10 Office

The Contractor shall maintain an office or such other facilities through which it can be contacted. It shall be equipped with sufficient local service telephones and shall have a person to answer such telephones from 7:30 a.m. to 5:00 p.m. daily Monday through Friday.

3.11 Natural Disasters

In the event of a hurricane, tornado, major storm or other natural disaster, the Contractor's sole responsibility shall be to reestablish regular routes and schedules for the Services as soon after the natural disaster as possible. The collection of Residential Solid Waste, Recyclable and Bulky Waste shall be the highest priority. The collection of debris generated by a natural disaster shall not be the responsibility of the Contractor. Under a separate agreement, the Village shall procure collection services for debris generated by a natural disaster. The Contractor agrees to provide reasonable cooperation, at no additional cost to the Contractor unless agreed to by the parties, with the Village and the person or entity collecting the debris in the aftermath of a natural disaster to return the Village to its pre-disaster state. The Contractor shall resume its performance of Services as soon as commercially practicable after such storm or disaster.

3.12 Compliance with Law; Permits.

The Contractor shall comply with all applicable local, state, and federal laws, rules, regulations, ordinances and statutes in the performance of this Agreement; provided, however that this Agreement shall govern the obligations of the Contractor where there exist conflicting ordinances of the Village on the subject, and the Village agrees to waive the requirements of such ordinances in the event of such a conflict. If the collection or disposal of any solid waste hereunder shall become restricted or prohibited by any such applicable law, ordinance, statute, rule or regulation, such type of waste shall be eliminated from the requirements and provisions of this Agreement. Contractor shall obtain all applicable permits, licenses, and other approvals necessary to perform the Services.

3.13 Delinquent and Closed Accounts

The Contractor shall discontinue the Services at any Residential Premises if directed to do so, in writing, by the Village. Upon further written notification by the Village, the Contractor shall resume the Services contemplated hereunder on the next regularly scheduled collection day. The Village shall indemnify and hold the Contractor harmless from any claims, suits, actions, losses, damages, liabilities, or expenses (including but not limited to expenses of investigation and attorney's fees) resulting from the Contractor's discontinuing service at any location at the direction of the Village.

Section 4.0 – Village Responsibilities

4.1 Service Referrals

The Village will be responsible for referring to Contractor any service requests by the Customers and/or complaints of which the Village becomes aware that are not reported directly to the Contractor.

4.2 Compliance With law

The Village shall comply with all applicable local, state, and federal laws, rules, regulations, ordinances, consents, judgments and statutes in the performance of this Agreement.

Section 5.0 – Compensation

5.1 Fees and Payment

5.1.1. Beginning on September 1, 2024, for and in consideration of the Services to be performed in accordance with this Agreement, the Village will pay the Contractor the Service Fees set forth on Exhibit A attached hereto and incorporated herein, as may be adjusted pursuant to the terms of this Agreement (the "Service Fees"). The Village shall pay the Service Fees to Contractor within thirty-one (31) days of receipt of Contractor's monthly invoice.

5.1.2. The Contractor shall be entitled to payment for Services rendered irrespective of whether or not the Village collects amounts owed from the Residential Premises. For purposes of calculating the amount of the Service Fees to be paid to the Contractor, the number of Residential Units shall be based the Village's current tax records for the applicable calendar month; provided however that if either party disputes the accuracy of the tax records as a basis for the number of Residential Units within the Village then a physical unit count conducted jointly between the Village and the Contractor shall prevail and apply prospectively after such a count has been conducted. The Residential Unit count shall be provided by the Village to Contractor monthly, based on the additions or removals of Residential Units.

5.2 Other Service Fee Adjustments

The Village agrees that Contractor may also increase or decrease rates from time to time, to adjust for increases in operational costs or expenses incurred by Contractor: (a) as a result of a "Change in Law," whether imposed retroactively or prospectively. A Change In Law means any amendment to, or promulgation of any federal, state, Village, or local statute, regulation, or ordinance after the date of this Agreement that imposes, changes, modifies, and/or alters requirements upon: (i) performing the Services; (ii) the operation of the applicable disposal facility accepting the solid waste collected pursuant to this Agreement; or (iii) the disposal of Residential Solid Waste, processing of Recyclables (see Exhibit 1), or which statute, regulation, or ordinance requires the Contractor to seek either an amendment or modification to, or reissuance of any required permits, licenses, certificates of public convenience and necessity, approval or authorization issued by any governmental body entitling the Contractor to perform the Services; (b) due to any new or additional Fees and Taxes imposed after the date hereof. Fees and Taxes means any federal, state, local or other taxes, assessments, fees, host charges, surcharges, or similar charges directly or indirectly related to the Collection Services which are imposed on the Contractor by law, ordinance or regulation and/or agreement with a governmental body, whether imposed retroactively or prospectively; and (c) a result of an event of Force Majeure that materially and adversely affects the cost of collection, transportation or disposal of solid waste by Contractor. Contractor shall provide written evidence of any such proposed adjustment within thirty days of effective date of such Change in Law adjustment for Village approval, of which Village shall not unreasonably deny.

Section 6.0 - Indemnity

The Contractor will indemnify, defend and hold harmless the Village, its officers, agents, and employees (the "Village Parties") from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, including reasonable attorney's fees ("Damages"), arising out of the negligent act or failure to act of the Contractor its officers, agents, and employees in the Contractor's performance of this Agreement; provided however, nothing herein shall require Contractor to indemnify, defend or hold the Village Parties harmless from any such Damages that result from, are due to or arise in connection with the acts of, or any failure to act by, any Village Party. The Village will indemnify, defend, and hold harmless the Contractor, its parent corporation, affiliates and their respective officers, directors, agents, members, servants, representatives, and employees from and against any and all Damages, arising out of the negligent act or failure to act of the Village Parties or any breach by the Village of any covenant, agreement, obligation, representation or warranty set forth herein.

Section 7.0 – Insurance

The Contractor shall at all times during the Agreement maintain in full force and effect Employer's Liability, Worker's Compensation, Automobile Liability, and Commercial General Liability. The Contractor agrees to furnish the Village certificates of insurance or other evidence satisfactory to the Village to effect that such insurance has been procured and is in force upon request.

For the purpose of this Agreement, the Contractor shall carry the following types of insurance in at least the limits specified below:

- a) Commercial general liability insurance with a limit of not less than the greater of (i) \$1,000,000 per occurrence and \$2,000,000 general aggregate.

- b) Vehicle liability insurance, including coverage for owned, non-owned and hired vehicles, with a combined single limit of not less than the greater of (i) \$1,000,000 and containing the broad form pollution endorsement.
- c) Worker's compensation insurance in the amount of state and federal statutory requirements; and
- d) Employer's liability insurance with a limit of not less than \$1,000,000.
- e) Excess Liability coverage with a limit of not less than \$5,000,000.

Contractor shall cause the Village to be named as an additional insured on the Commercial General Liability Policy, and the Automobile Policy. All insurance contracts to be procured and maintained by Contractor pursuant to this Agreement shall be written with a carrier whose A.M. Best rating is not less than A+ X. Prior to commencement of Contractor's Services, Contractor shall provide Village with certificates of insurance evidencing the same. Coverage shall be written on a primary and non-contributory basis.

Section 8.0 – Title to Waste

Title to the Residential Solid Waste, Yard Trash, Bulky Waste and White Goods to be collected under this Agreement shall pass to the Contractor once it is placed in the vehicle under control of the Contractor; provided however, that the Contractor shall not accept title to waste or materials that are Unacceptable Waste regardless of whether the Unacceptable Waste is loaded in the vehicle or unloaded, and title to such waste shall remain at all times with the Village and/or the generator thereof. The Contractor shall not be required to collect or dispose of Unacceptable Waste set-out by any Residential Premises. Title to Recyclables shall pass to the Contractor once they are placed at Curbside by the Customer.

Section 9.0 – Events of Default; Remedies

9.1. Events of Default by Contractor. The following shall constitute events of default on the part of the Contractor except to the extent caused by the occurrence of an event of Force Majeure or the acts of, or failure to act by, the Village, its officers, employees, agents or representatives:

- 9.1.1 Failure by the Contractor to perform any material obligation of the Contractor under the terms of this Agreement, and continuance of such failure after (i) written notice thereof has been provided by the Village specifying such failure and requesting that such condition be remedied, and (ii) Contractor's failure to cure the default or immediately initiate and diligently pursue reasonable action and cure such nonperformance within fifteen (15) days after receiving notice from the Village (provided, if such failure is of a nature that it cannot be cured within such fifteen (15) day period, Contractor shall not be in default if Contractor commences the curing of such failure within such fifteen (15) day period, and diligently pursues the curing thereof; or
- 9.1.2. The Contractor becomes insolvent or bankrupt and cannot to pay its bills when they become due, files a petition in bankruptcy or has such a petition filed against it (and fails to lift any stay imposed thereby within ninety (90) days after such stay becomes effective), has a receiver appointed with respect to all or substantially all of its assets; makes an assignment for the benefit of creditors; or ceases to do business in the ordinary course.

9.2. Events of Default by Village The following shall constitute events of default on the part of the Village, except to the extent excused by the occurrence of an event of Force Majeure or the act of, or failure to act by, the Contractor:

9.2.1 A failure by the Village to timely perform any obligation under the terms of this Agreement, and the continuance of such failure after (i) written notice thereof has been provided by the Contractor specifying such failure and requesting that such condition be remedied, and (ii) Village's failure to cure the default or immediately initiate and diligently pursue reasonable action and cure such nonperformance within fifteen (15) Days after receiving notice from the Contractor (provided, if such failure is of a nature that it cannot be cured within such fifteen (15) day period, the Village shall not be in Default if Contractor commences the curing of such failure within such fifteen (15) day period, and diligently pursues the curing thereof; provided however, the Village shall immediately be in default of this Agreement in the event the Village fails to pay any amount owing to Contractor when due, and Contractor shall have no such obligation to provide any notice thereof to the Village or to provide the Village with such fifteen (15) day period to cure such default; or

9.2.2. The Village becomes insolvent or bankrupt and cannot to pay its debts when they become due, files a petition in bankruptcy or has such a petition filed against it (and fails to lift any stay imposed thereby within ninety (90) days after such stay becomes effective), has a receiver appointed with respect to all or substantially all of its assets; makes an assignment for the benefit of creditors; or ceases to do business in the ordinary course.

9.3. Remedies Upon an Event of Default

9.3.1 If a party is in default pursuant to this Section 9, then, at the option of the non-defaulting party, this Agreement may be immediately terminated or suspended upon written notice to the defaulting party as contemplated by this Section 9, or this Agreement may be continued in force and the non-defaulting party shall have the right to take whatever action at law or in equity deemed necessary or desirable to collect any amounts then due or thereafter to become due under this Agreement, or to enforce performance of any covenant or obligation of the defaulting party under this Agreement; provided however, notwithstanding any alleged default by Contractor, or the election of any remedy by Village in the event of such default by Contractor, Village agrees to pay the Service Fees due and owing to Contractor for all Services rendered in accordance with this Agreement.

9.3.2. The rights and remedies under this paragraph shall be in addition to those otherwise allowed by law or in equity. Any and all rights and remedies which either party may have under this Agreement, at law or in equity, shall be cumulative and shall not be deemed inconsistent with each other, and any two or more of all such rights and remedies may be exercised at the same time insofar as permitted by law. Any rights of the Contractor not expressly granted in this Agreement are reserved by Contractor.

9.3.3. The failure of either party at any time to require performance by the other party of any provisions hereof shall in no way affect the right of such party thereafter to enforce the same. Nor shall waiver by either party of any breach of any provisions hereof be taken or held to be waived of any succeeding breach of such provisions or as a waiver of any provision itself. Further, each party agrees that the Contractor would be irreparably damaged if any provisions of this Agreement were not performed in accordance with its specific terms or was otherwise breached by the Village. Therefore, the parties agree that the Contractor shall be entitled to an injunction or injunctions, without being required to post any form of bond, to prevent breaches of this Agreement or any of

its provisions by the Village and to specifically enforce this Agreement or any of its terms and provisions, in addition to any other remedy to which the Contractor may be entitled, at law or in equity.

9.3.4 In addition to the forgoing and any other rights or remedies that Contractor may have pursuant to this Agreement or at law or in equity, in the event the Village fails to make any payment to Contractor when due as required by the provisions of this Agreement, the Village shall immediately provide Contractor with a complete list of all Residential Premises and any other person or entity receiving collection Services by Contractor as provided for hereunder, such list to include such information as Contractor deems necessary. The Village expressly acknowledges and agrees that in such an event of default by Village, Contractor shall have the right, but not the obligation, without any further action by the parties hereto, to bill such Residential Premises and any other person or entity directly for the collection Services rendered by Contractor, to terminate or suspend any collection Services immediately upon nonpayment by such Residential Premises and to pursue any rights and remedies available to Contractor at law or in equity as a result of such nonpayment.

9.4. Force Majeure

Except in the case of nonpayment of the Service Fees by the Village and the agreements and obligations by the Village set forth in Section 2.2 and 2.3, in the event either party is rendered unable, in whole or in part, to perform its obligations hereunder due to an event of Force Majeure, it shall notify the other party of such event and the obligations of such party may be suspended during the continuation of any inability so caused by such event of Force Majeure. Except in the case of nonpayment of the Service Fees by the Village and the agreements and obligations by the Village set forth in Section 2.2 and 2.3, neither party shall be liable in any manner, and neither party shall be considered in default hereunder, for any failure to perform its respective obligations under this Agreement if such failure to perform is due to an event of Force Majeure.

9.5 Arbitration.

9.5.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to arbitration which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with applicable rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.

9.5.2 A demand for arbitration shall not be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

9.5.3 The foregoing agreement to arbitrate, and other agreements to arbitrate with additional person or entity duly consented to by the parties to this Agreement, shall be enforceable in accordance with applicable law in the Circuit Courts for Walworth County, Wisconsin.

9.5.4 The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in the Circuit Court for Walworth County, Wisconsin.

Section 10.0 – Miscellaneous Provisions

10.1 Notice Any notice, demand, communication, or request required or permitted hereunder shall be in writing and delivered in person or sent by a nationally recognized overnight delivery service, or certified mail, postage prepaid as follows:

As to the Village:

Village of Williams Bay
Village Administrator
PO Box 580
Williams Bay, WI 53191

As to Contractor:

GFL Environmental
304 W Sunny Lane
Janesville, WI 53546
Attn: Municipal Market Manager or General Manager

Notices shall be effective upon delivery or refusal of delivery at the address as specified above. Changes in the respective addresses to which such notice is to be directed, may be made from time to time by written notice.

10.2 Choice of Law; Attorney's Fees

(a) This Agreement shall be governed by and interpreted under the laws of the State of Wisconsin. In the event that either party is required to take any legal action to enforce the terms and conditions of this Agreement because of the breach of or failure to perform any term or condition by the other party, the non-prevailing party agrees to pay all costs expended by the other party, including reasonable attorney fees.

10.3 Independent Contractor

Contractor, in the performance of this Agreement, is acting as an independent contractor and not as an employee, agent, partner or joint venture of Village, and neither party shall not hold itself out as such or knowingly permit another to rely on such belief. Nothing in this Agreement is intended or shall be construed to create any association, partnership, joint venture or employment relationship between the parties, nor shall Village have any right to enter into any agreement or commitment on behalf of Contractor or to bind Contractor in any respect whatsoever. Contractor's personnel shall not be considered employees of the Village by reason of their performance of the Services or other work or services contemplated by this Agreement and Contractor shall bear sole responsibility for all payroll and employment taxes relating to Contractor's personnel.

10.4 Entire Agreement; Binding Agreement

This instrument contains the entire agreement between the parties relating to the rights herein granted and the obligations herein assumed. Any oral representation or modifications concerning this instrument shall be of no force or effect and this Agreement may not be amended or modified except by a subsequent modification in writing signed by the parties hereto. This Agreement shall inure to the benefit of and shall be binding upon the Contractor, the Village and their respective successors and assigns, subject, however, to the limitations contained in this Agreement.

10.5 Severability

If any part of this Agreement for any reason is declared invalid, such decision shall not affect the validity of any remaining portion, which remaining portion shall remain in force and effect as if this Agreement had been executed with the invalid portion thereof eliminated. Any void provision shall be deemed severed from the Agreement and the balance of the Agreement shall be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void. It is hereby declared the intention of the parties that they would have executed the remaining portion of this Agreement without including any such part, parts or portions which may, for any reason, be hereinafter declared invalid.

10.6 No Waiver

Neither any failure nor any delay by any party in exercising any right, power or privilege under this Agreement or any of the documents referred to in this Agreement will operate as a waiver of such right, power or privilege, and no single or partial exercise of any such right, power or privilege will preclude any other or further exercise of such right, power or privilege or the exercise of any other right, power or privilege.

10.7 Captions

The titles or headings preceding any section or paragraph are for reference and convenience only and shall be in no way construed to be a material part of this Agreement.

10.8 Assignment

Contractor may, during the term of this Agreement, assign the Agreement to another waste hauler. However, upon receipt of notice of such intended assignment from Contractor, Village may elect to reduce the remaining term of this Agreement to one (1) year from the date such assignment is to be effective. In the event of such assignment, the assignee shall assume the liability of the Contractor.

10.9 Counterparts

This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

10.10 Representations

The Village represents and warrants to Contractor and covenants and agrees as follows:

(a) The parties signing this Agreement on behalf of the Village have been authorized to do so by specific action of the Village Board and adopted this 19th day of August 2024 in open meeting and of record in its official minutes.

(b) The Village validly exists as a political subdivision under the laws of the State of Wisconsin. The Village has full power and authority to enter into this Agreement and to fully perform all of its duties and obligations hereunder. The Village has duly authorized the execution and delivery of this Agreement and the Village's performance of all of its duties and obligations contained herein, and this Agreement constitutes a valid and legally binding obligation of the Village, enforceable in accordance with its terms. Without limiting the generality of any of the foregoing, the Village has provided all public notices and held all public meetings, hearings, and the like required by applicable law, rule, regulation or ordinance in connection with the Village's and execution of this Agreement.

(c) No consents or approvals are needed for the entering into or performance of this Agreement by the Village. Neither the entering into nor the performance of this Agreement by the Village will result in a violation of or be in conflict with any statute, rule, regulation, ordinance, agreement, instrument, judgment, decree, or order to which the Village is a party or by which the Village or its assets is bound. This Agreement is in accordance with the local Solid Waste Management Plan applicable to the Village.

(d) There is no action, suit, judgment, consent order or investigation or proceeding pending or, to the best of the Village's knowledge and belief, threatened, relating to this Agreement. The Village will notify Contractor promptly if any such action, suit, investigation or proceeding is instituted or threatened. In connection with the execution, delivery and performance of this Agreement, the Village is in compliance with all applicable federal, state and local laws, rules, regulations, orders, ordinances, judgments permits, licenses, approvals, and variances, and the Village has not received any notice of any complaint or violation of any of the foregoing. The Village will notify the Contractor promptly upon receipt of any complaint or notice of non-compliance with any of the foregoing.

(e) The representations and warranties of the Village are true and correct in all material respects at and as of the Effective Date and continuing during the Term of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date evidenced on the first page hereof.

VILLAGE OF WILLIAMS BAY

Name: William B. Duan Title: Village President
Witness: Jina Koloso Title: Village Clerk

GFL SOLID WASTE MIDWEST LLC

Name: _____
Title: _____

EXHIBIT A

For solid waste collection services:

- (1) Calendar year 2023, \$7.87 per unit, per month.
- (2) Calendar year 2024, \$7.75 per unit, per month.
- (3) Calendar year 2025, \$7.86 per unit, per month.
- (4) Calendar year 2026, \$7.94 per unit, per month.
- (5) Calendar year 2027, \$8.08 per unit, per month.

For recyclable materials collection services:

- (1) Calendar year 2023, \$4.09 per unit, per month.
- (2) Calendar year 2024, \$4.13 per unit, per month.
- (3) Calendar year 2025, \$4.20 per unit, per month.
- (4) Calendar year 2026, \$4.24 per unit, per month.
- (5) Calendar year 2027, \$4.30 per unit, per month.



Cart Placement

- The arrows on the lid of the cart must point to the street
- Handles and wheels should face away from the street
- The garbage cart should be placed within 2 ft. of the street on one side of the driveway
- The recycle cart should be placed within 2 ft. of the street on the other side of the driveway
- Please keep 3 ft. of clearance between the carts and other objects, especially mailboxes and vehicles



Village of Sharon Trash and Recycling Collection Services

Reduce, Reuse, Recycle

- Reduce paper waste by using both sides of the paper and using scrap paper whenever possible
- When shopping, reuse canvas, paper or plastic bags to bring home purchases
- Recycle as much waste as you can by following the guidelines on the next page

Garbage collection is every week. Please place the following items in your trash cart:

- Mixed trash
- Bagged garbage/ food waste
- Ceramics
- Styrofoam and other loose trash



304 W Sunny Lane
Janesville, WI 53546
800.248.2373

Green Today. Green For Life. | gflenv.com



304 W Sunny Lane
Janesville, WI 53546
800.248.2373

Green Today. Green For Life. | gflenv.com

Recycling collection is bi-weekly (every other week).
Please place the following items in your recycle cart:

PLEASE DO NOT PUT RECYCLING IN PLASTIC BAGS.

Mixed Containers

- Tin cans, steel cans, aerosol cans, aluminum cans
- Glass bottles and jars
- #1, #2, and #5 type plastics
- Milk cartons, juice boxes, soup cartons

Mixed Paper

- Newspaper, magazines, books, mail, school/ office paper
- Brown corrugated cardboard
- Gray chipboard (cereal and shoe boxes)
- Brown paper bags

DO NOT put the following items in the recycle cart:

- Plastic bags
 - Styrofoam of any kind
 - Trash
 - Construction material
 - Clothing
- Yard waste
 - Household hazardous waste
 - Electronics
 - Shredded paper (loose or bagged)

Local clean sweep programs may offer alternative options for disposal of fluorescent light bulbs, household hazardous waste, pharmaceuticals, and electronics.

**BULKY WASTE
COLLECTION DATES:
4/26, 7/26 & 10/25**

VILLAGE OF SHARON
TRASH AND RECYCLING COLLECTION CALENDAR

2024

TRASH ONLY TRASH AND RECYCLING HOLIDAY/DELAY

January						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April						
S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

October						
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20	21	22	23	24	25	26
27	28	29	30	31		

February						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

May						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November						
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24	25	26	27	28	29	30

March						
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24	25	26	27	28	29	30
31						

June						
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23	24	25	26	27	28	29
30						

September						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Please have bins out curbside the night prior to your scheduled collection day. If not possible, bins **MUST** be placed at curbside no later than 6 AM or they may not be picked up.

For cart repair or to report missed pick-ups, please contact GFL directly.

800-248-2373

Reporting and insights from 2023 audit:

Village of Williams Bay

December 31, 2023

Executive summary

October 28, 2024

To the Village Board
Village of Williams Bay
250 Williams Street
Williams Bay, WI 53191

We have completed our audit of the financial statements of the Village of Williams Bay (the Village) for the year ended December 31, 2023, and have issued our report thereon dated October 28, 2024. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the Village of Williams Bay should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Paul Frantz, CPA, Principal: paul.frantz@bakertilly.com or +1 (414) 777 5506

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "Paul Frantz", with a stylized flourish at the end.

Paul Frantz, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Village board:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the Village board of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Village board, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Inadequate segregation of duties**

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

- **Missing key controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls over accounts payable/disbursements

- Persons processing accounts payable and those with access to the system should be separate from those ordering or receiving goods or services.
- There should be an appropriate system for review and approval of vendors.
- Disbursement reports presented to the Village board for review and approval should be verified for completeness to ensure all check numbers and electronic payments or transfers have been accounted for.

Controls over payroll

- Persons preparing the payroll should be independent of other personnel duties or restricted from access to the payroll account.
- There should be a system to authorize and review new employees added and changes to employee rates and data in the payroll system.
- The reconciliation of the total payroll process compared to the direct deposits and checks posted against the payroll account should be reviewed by someone independent of the payroll processing process.
- Payroll reports presented to the Village board for review and approval should be verified for completeness to ensure that all check numbers and direct deposits have been accounted for and are subject to approval by the Village board.

Controls over property taxes

- There should be a formal process to prepare and approve journal entries to record taxes receivable and the tax settlements.
- Bank reconciliations for the tax account should be performed by someone independent of the tax collection process.

Controls over utility billing

- The entry of new customers and changes in billing rates should be reviewed by someone other than the person who enters the information into the billing system.
- An independent review and approval of adjustments to accounts receivable and account write-offs.
- Persons involved in the cash receipting process should be independent of other billing duties.
- The reconciliation of the detailed listing of receivables in the billing system and the receivable balance in the general ledger should be reviewed by someone independent of the utility billing and cash receipting processes.

Controls over monthly and year-end accounting

- Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.
- Account reconciliations prepared throughout the year should be performed by someone independent of processing transactions in the account.
- Year-end reconciliations (retainages, payroll accruals) should be reviewed and approved by someone other than the preparer.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements.

- **Bank Reconciliations**

Each bank account for the Village should be reconciled to the general ledger on a monthly basis to verify that all transactions are properly recorded. There should also be an independent review of the reconciliations by someone who did not prepare the reconciliation. During 2023, bank accounts were not reconciled timely. This caused the Village to not have up to date information during 2023 as well as caused a delay in the audit. Therefore, the absence of these controls is considered to be a material weakness. We recommend that the Village reconcile every bank account monthly and resolve any variances promptly. We also recommend that someone independent of preparing the reconciliations perform a review each month

Other comments and recommendations

- **Departmental Controls**

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls and procedures used by the Village. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the Village are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the Village are supported by smaller systems which are decentralized and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the Treasurer. However, as noted earlier in this letter, there are some systems that are not remitting anything to the Treasurer's office.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash. Departments in your Village that fit this situation may include the following:

- Parks and recreation
- Library
- Police department
- DPW
- Fire department
- Municipal court

As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

Required communications

Qualitative aspect of accounting practices

- **Accounting policies:** Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- **Accounting estimates:** Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- **Financial statement disclosures:** The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the Appendix summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

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

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Civic Systems software
- Utility rate consulting

In addition, we prepared GASB No. 34 conversion entries which are summarized in the “Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position” and the “Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities” in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Village board resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



VILLAGE OF WILLIAMS BAY

October 28, 2024

Baker Tilly US, LLP
790 N Water Street, Suite 2000
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Williams Bay as of December 31, 2023 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Williams Bay and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 22, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 11) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

d) Civic Systems software

e) Utility rate consulting

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24) The Village of Williams Bay has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25) The Village of Williams Bay has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

27) The financial statements include all fiduciary activities required by GASB No. 84.

28) The financial statements properly classify all funds and activities.

29) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

30) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 36) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 38) Tax-exempt bonds issued have retained their tax-exempt status.
- 39) We have appropriately disclosed the Village of Williams Bay's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 41) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 42) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 43) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease related assets, liabilities or deferred inflows of resources.

- 44) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 45) The auditing standards define an annual report as “a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity’s operations and the financial results and financial position as set out in the financial statements.” Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors’ report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 46) We have evaluated the implementation of GASB Statement No. 96, Subscription-Based Information Technology Arrangements, and believe that the required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the standard. The result of the identification is not material to the financial statements and therefore the statement was not implemented.

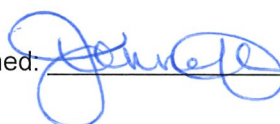
Sincerely,

Village of Williams Bay

Signed: _____


David Leisner, Village Administrator

Signed: _____


Jennifer Leisner, Treasurer

Signed: _____

Client service team



Paul Frantz, CPA
Principal

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Suite 2000
Milwaukee, Wisconsin 53202
United States

T +1 (414) 777 5506
paul.frantz@bakertilly.com

Accounting changes relevant to the Village of Williams Bay

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming [GASB pronouncements](#).

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections*, an amendment of GASB Statement No. 62, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
 - a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
 - b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
 - c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

Reporting considerations	Accounting changes			
	Change in accounting principle	Change in estimate	Change to the financial reporting entity	Correction of an error
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Village should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is “more likely than not” (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be “probable” to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

Material corrected misstatements

Description	Amount
To reconcile fund balance	\$286,034
To record current year tax roll	\$15,429,628
To record ATC in appropriate fund	\$8,821,204
To clear out payroll related expenditures	\$74,390
To clear prior year tax roll	11,678,241
To record properly record principal payments	\$401,949
To record interest payments	\$453,628
To close out fund KNC	\$78,040
To properly accrue accounts payable	\$88,989
To record GASB68 activity	\$262,925
To properly record grant monies	\$89,005
To record capital asset activities in Utilities	\$1,234,130

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Two-way audit communications,

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how the Village board oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.