



# VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | [vi.williamsbay.wi.gov](http://vi.williamsbay.wi.gov)

Phone: 262-245-2700

## NOTICE

### VILLAGE BOARD OF TRUSTEES MEETING

**MONDAY, MARCH 16, 2026 AT 6:30 PM**

**Village Hall Council Room**

**250 Williams Street**

**Williams Bay, WI 53191**

The meeting will be live-streamed on the Village of Williams Bay's YouTube, which can be found here: <https://youtube.com/live/RI2VwFDdhHk?feature=share>

## AGENDA

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

**I. Call to Order**

**II. Roll Call**

**III. Pledge of Allegiance**

**IV. Meeting Decorum**

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

**V. Minutes**

- A.** Village Board Meeting Minutes of March 2, 2026

**VI. Public Comments**

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

**VII. Consent Agenda**

- A. Approval of Resolution R-24-26 Authorizing A Municipal Business Lease with Crescent Moon Massage Therapy for 2026 for Yoga on the Beach Including the Placement of a Temporary Sign
- B. Approval of Resolution R-28-26 Authorizing the Final Change Order for the Water Treatment Plant Improvements
- C. Approval of a Quote From Per Mar Security for Fire and Security Services Installation, Maintenance and Monitoring of the Police Department Offices
- D. Approval of a Request from Geneva Lake Conservancy For the Placement of Temporary Signs Along the Lake Path on Village Property
- E. Authorization of Estimated Costs for Improvements to New Village Administrative Building Located at 121 N. Walworth Avenue & Police Department Expansion at Existing Village Hall Located at 250 Williams Street
- F. Approval of Modifications to Capital Improvements Plan (CIP) – Addition of \$25K for Administrative Offices (\$475k Total)
- G. Approval of Waiver of School District \$200 Building Permit Fee for Playground

#### **VIII. Presentation of accounts and petitions**

- A. Payroll ending 03-06-2026 in the amount of \$51,234.22
- B. Accounts Payable Unpaid dated 03-11-2026 in the amount of \$244,410.17
- C. January 2026 Financial Statements
- D. Library Accounts Payable dated 03-13-2026 in the amount of \$24,260.11 (*For Informational Purposes Only*)

#### **IX. President's Remarks**

- A. Voter Forum is scheduled for Tuesday, March 24 at 6:30 PM at Village Hall
- B. Thank you and Congratulations to the Library staff, Kishwaukee board and every else involved for a successful event Voices of Aldo Leopoldo: A Community Read

#### **X. Ordinances and Resolutions**

- A. Discussion and Possible Action Resolution R-22-26 Authorizing Work Order #1 Extending the Term of the Downtown Master Plan Agreement with Vandewalle Associates Until December 31, 2026
- B. Discussion and Possible Action on Ordinance 2026-04 An Ordinance Creating Section 12-14 of the Code of Ordinances Concerning Tourism Commission. *Establishing A Village of Williams Bay Tourism Commission. First Reading and possible waiver of Second Reading and Adoption.*

#### **XI. Other Items**

- A. Village Board Approval of Final Offer to Mr. Joseph Scurto to Fill Patrol Officer Vacancy
- B. Discussion and Possible Action on A Draft Development Agreement with Yerkes Limiting Future Vehicular Access
- C. Discussion and Possible Action on Potential Referendum - Fire Protection & Emergency Medical Services (EMS)

#### **XII. Public Comments**

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

*period. Referrals to committees or staff members might be made. Members may ask the commenter to clarify his or her remarks. The Board President or the presiding officer will maintain control of the meeting.*

### **XIII. Adjournment**

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

Posted: 03/13/2026 5:00 PM



# VILLAGE OF WILLIAMS BAY

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

Phone: 262-245-2700

## UNOFFICIAL MINUTES VILLAGE BOARD MEETING 3/2/2026 MEETING MONDAY, MARCH 2, 2026 AT 6:30 PM VILLAGE HALL COUNCIL ROOM 250 WILLIAMS STREET WILLIAMS BAY, WI 53191

THE MEETING WILL BE LIVE-STREAMED ON THE VILLAGE OF WILLIAMS BAY'S  
YOUTUBE, WHICH CAN BE FOUND HERE:

[HTTPS://YOUTUBE.COM/LIVE/SVT4AFFNC4Y?FEATURE=SHARE](https://youtube.com/live/svt4affnc4y?feature=share)

### I. Call to Order

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

### II. Roll Call

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

Also Present: Administrator David Lothspeich, Police Chief Justin Timm, Fire Chief Doug Smith, Fontana Fire Chief Rick Manthy, Village Engineer Doug Snyder, Public Works Director Wayne Edwards, Recreation Director Ryan Knop, Library Director Joy Schnupp, Treasurer Jennifer Thiele, Clerk Tina Kolls

### III. Pledge of Allegiance

The Pledge of Allegiance was recited by all.

### IV. Meeting Decorum

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

### V. Minutes

- A. Village Board Meeting Minutes of February 16, 2026

The motion to approve the Village Board Meeting Minutes of February 16, 2026 as corrected was initiated by Trustee Umans and seconded by Trustee Franzen. Unanimously carried.

### VI. Public Comments

Tom Shaughnessey, 45 Liechty Dr, asked what will happen to the condos on the Preserve property if the resort fails. Shaughnessey also asked if the 12 boat slips for the Preserve would be rented out.

- A. Public Comments Responses - Responses to Public Comments from the previous Village Board Meeting are included in the Meeting Packet Materials Under this Agenda Item



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

## **VII. Presentation of accounts and petitions**

- A.** Payroll ending 02-20-2026 in the amount of \$50,184.07

The motion to approve the Payroll ending 02-20-2026 in the amount of \$50,184.07 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

- B.** Accounts Payable Unpays dated 02-27-2026 in the amount of \$1,422,396.94

The motion to approve the Accounts Payable Unpays dated 02-27-2026 in the amount of \$1,422,396.94 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

- C.** Accounts Payable Prepays

1. dated 02-18-2026 in the amount of \$75,737.92

The motion to approve the Accounts Payable Prepays dated 02-18-2026 in the amount of \$75,737.92 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

2. dated 02-19-2026 in the amount of \$41,864.50

The motion to approve the Accounts Payable Prepays dated 02-19-2026 in the amount of \$41,864.50 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

3. dated 02-25-2026 in the amount of \$600,919.16

The motion to approve the Accounts Payable Prepays dated 02-25-2026 in the amount of \$600,919.16 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

- D.** January 2026 Financial Statements

There was no action taken on this item. Trustee Wright asked that it be differed to the next meeting to allow Village Treasure Thiele more time.

## **VIII. President's Remarks**

President Jaramillo thanked and congratulated the Williams Bay Recreation Department and Williams Bay School on a very successful card show event.

## **IX. Committee Reports**

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

- B.** Original, Renewal, or Temporary Operators License Application(s)

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

## **X. Ordinances and Resolutions**

- A.** Discussion and Possible Action on Ordinance 2026-03 Re: Chapter 205, Housing Standards and Rental Property Article III Short-Term Rental of Residential Dwellings, Including Fees, Enforcement and Penalties. *Second reading and possible adoption*

The motion to approve the second reading of Ordinance 2026-03 Re: Chapter 205, Housing Standards and Rental Property Article III Short-Term Rental of Residential Dwellings, Including Fees, Enforcement and Penalties was initiated by Trustee Franzen and seconded by Trustee Russell. Unanimously carried.

The motion to adopt Ordinance 2026-03 Re: Chapter 205, Housing Standards and Rental Property Article III Short-Term Rental of Residential Dwellings, Including Fees, Enforcement and Penalties was initiated by Trustee Franzen and seconded by Trustee Russell. Unanimously carried.

#### **XI. Other Items**

- A.** Discussion and Possible Action on the Application for Class "B" Beer and "Class C" Liquor (Wine Only) Liquor License for Women's Leadership Center at Williams Bay NFP

The motion to approve the Application for Class "B" Beer and "Class C" Liquor (Wine Only) Liquor License for Women's Leadership Center at Williams Bay NFP conditioned upon the Police Department site approval was initiated by Trustee Umans and seconded by Trustee Vlach. Unanimously carried.

- B.** Discussion and Possible Direction for the Village Attorney to Prepare a Draft Development Agreement with Yerkes Limiting Future Vehicular Access to Village Streets

The motion to approve the Village Attorney to Prepare a Draft Development Agreement with Yerkes Limiting Future Vehicular Access to Village Streets was initiated by President Jaramillo and seconded by Trustee Franzen.

#### **Votes:**

Yes: President Jaramillo, Trustees Wright, Vlach, Russell, and Franzen

No: Trustee Umans

Abstain: Trustee Bartholomew

Result: Passes

#### **XII. Public Comments**

Tom Shaughnessey, 45 Liechty, requested that the Streets & Highways Committee give an explanation of what the Downtown Master Plan is.

Frost Williams, 45 Parkhurst, spoke regarding Yerkes traffic

FJ Frazier, Gage Marine, spoke regarding concerns about the proposed two-hour parking and would like to be part of the solution.

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

#### **XIII. Adjournment**

The motion to adjourn was initiated by Trustee Franzen and seconded by Trustee Wright at 07:08pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

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

**Responses to the Public Comments portion of the Village Board Meeting on March 2, 2026.**

**Tom Shaughnessey, 45 Liechty Drive**, asked what will happen to the condos on the Preserve property if the resort fails. Shaughnessey also asked if the 12 boat slips for the Preserve would be rented out.

- **Development Agreement, R-21-25 Section 1.2 a(4)** restricts to a maximum of 12 boat slips with “no private boat launches or commercial business activities will be permitted on the pier”. Excerpt below.
  - Amendment to the Development Agreement requires approval by the Village Board.
- **Planned Development Ordinance (PDO).** The PDO, which consists of the General Development Plan and Final Development Plan (FDP) controls and limits the development and use of the property. Among other documents that were approved for the development, the FDP includes numerous site plans showing 9 boat slips consistently throughout and this is what the Development can have. If the Development wanted to increase the number of boat slips they could do so by requesting amendment to the PDO. If the number of piers is 12 or less, the approval would be limited to amending the PDO. If the request was to increase the number of boat slips to more than 12, an amendment to the Development Agreement.
  - Amendment to the PDO requires public hearing before the Plan Commission for recommendation to the Village Board for approval.
  - If the requested amendment were determined to not be in compliance with the Comprehensive Plan. Public Hearing before the Plan Commission would be required to amend the Comprehensive Plan. Essentially, re-doing the process that was followed for the current approvals of the Development.

SEE FOLLOWING PAGE FOR EXCERPTS

## ***The Preserve - Development Agreement, R-21-25 Section 1.2 a(4) EXCERPT***

**Section 1.2. Project Description.** The development of the Development Property contemplated by this Agreement consists of two primary components: (1) the "Hotel" and (2) the "Public Infrastructure" (together, the "Project"), with the Hotel anticipated to be comprised of several sub-components (each, a "Project Element"), as generally described below:

(a) **Hotel.** The Hotel shall consist of the following Project Elements. The location of the Project Elements shall be determined by the Developer as part of its zoning approval.

(1) Shall not exceed sixty-eight (68) total keys contained in the lodge comprising approximately 45,000 square feet (s.f.); cabins comprising a total of approximately 24,750 s.f.; and a boathouse comprising approximately 2,500 s.f.

(2) Guest amenities as described in the planned development overlay zoning text comprising approximately 49,900 s.f. and other uses as described in the zoning text.

(3) A public preserve (the "Preserve"), labeled on Exhibit B, consisting of walking trails and other natural elements for use by the public as described in the conservation easement (the "Conservation Easement"), a form of which is attached as Exhibit C.

(4) A pier associated with a boathouse, with a maximum of twelve (12) boat slips and one (1) pier without boat slips. Except for boat rentals and activities for guests of the Hotel, no private boat launches or commercial business activities will be permitted on the pier.

(5) Developer reserves the right to make modifications to the above Project Elements based on market feasibility, but subject to the planned development overlay zoning approvals of the Village.

## ***The Preserve - Planned Development Ordinance (PDO) – FDP EXCERPT (page 64)***



**VILLAGE OF WILLIAMS BAY  
RESOLUTION NO. R-24-26**

**A RESOLUTION RENEWING THE MUNICIPAL BUSINESS LEASE WITH  
AND APPROVING TEMPORARY SIGNAGE FOR CRESCENT MOON MASSAGE THERAPY,  
DBA CRESCENT MOON WELLNESS CENTER FOR  
YOGA ON THE BEACH FOR THE 2026 SEASON**

**WHEREAS**, Crescent Moon Massage Therapy, DBA Crescent Moon Wellness Center (“Crescent Moon”) and the Village of Williams Bay (“Village”) have entered into a contract for the lease of beach lakefront area location as determined from time to time by the Village; and

**WHEREAS**, the contract specifies that the rent for the lease shall be \$1.00 (one-dollar) per student, per class for the payment period; and

**WHEREAS**, Crescent Moon has agreed to the terms and conditions of the contract; and

**WHEREAS**, on March 2, 2026 the Parks & Lakefront and Finance and Personnel Committees recommended authorizing the Municipal Business Lease with Crescent Moon Wellness Center for Yoga on the Beach for the 2026 season; and

**WHEREAS**, the Village Board of the Village of Williams Bay, being fully advised in the premises, have determined that it is in the best interests of the Village and its residents to renew the Municipal Business Lease attached heretofore as Exhibit A;

**NOW, THEREFORE**, be it resolved by the Village Board of Trustees of the Village of Williams Bay, Wisconsin, hereby approves the lease.

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

**Section II: Approval.** The President and Board of Trustees hereby approves the renewal of the recommended Municipal Business Lease, therefore.

Approved by the Village Board of the Village of Williams Bay this 16<sup>th</sup> day of March 2026.

**VILLAGE OF WILLIAMS BAY**

By: \_\_\_\_\_  
Adam Jaramillo, President

Attest: \_\_\_\_\_  
Tina Kolls, Clerk

**EXHIBIT A**

**Municipal Business Lease**  
**Crescent Moon Massage Therapy, DBA Crescent Moon Wellness Center 2026**

## **MUNICIPAL BUSINESS LEASE**

### **SECTION I.** Date, Contracting Parties, Description of Property and Term of the Lease.

1. This lease is made this \_\_\_\_<sup>th</sup> day of \_\_\_\_\_, 2026, between The Village of Williams Bay, Wisconsin, herein called the Municipality, and Crescent Moon Massage Therapy, DBA Crescent Moon Wellness Center herein called the Renter.

2. The Municipality, in consideration of the agreements with the Renter herein set forth, hereby leases to the Renter, to occupy Williams Bay beach (west of the beach house) from 7:00 a.m.- 8:15 a.m. on Saturdays and Sundays between Memorial Day weekend and Labor Day weekend. Classes will also be offered on Memorial Day, July 4<sup>th</sup>, and Labor Day at 7:00 a.m.

3. Special Event Days: In addition to the days and times specified in Section I, the Renter may request a limited number of pre-scheduled additional days for special events. Such additional days require prior approval by the Municipality or its designee and must be scheduled in advance. Approval shall not be unreasonably withheld, provided such events do not interfere with municipal operations or public use of the beach.

4. This lease shall be for the following specified period: effective upon execution of this contract and shall continue in force through Labor Day 2026. There shall be no automatic renewal of this agreement.

### **SECTION II.** Rental Payments.

1. Amount of Rent: The monthly rental payment owed by the Renter shall be \$1.00 per student, per class. That amount shall be calculated from the start of this lease through Labor Day 2026. The Renter shall provide verification of the gross sales to the Municipality along with their payment.

2. Time of Payment: Renter shall pay the Municipality no later than September 30, 2026. This will be a lump-sum payment for the entire season and length of the contract.

3. Overdue rental payments shall bear interest at the rate of 10% per annum.

### **SECTION III.** The Renter Agrees as Follows:

1. It is the responsibility of the Renter to obtain and hold all necessary licenses and permits from the State of Wisconsin and Department of Agriculture, Trade & Consumer Protection, and to comply with all requirements of said licenses and

permits and provide copies of the same to the Village Administrator.

2. Renter agrees to not interfere with beach cleaning operations by Village Staff.

3. Premises herein leased and every part thereof, during said term, shall be used only for the lawful business purposes of the Renter.

4. Renter shall not alter or redecorate said premises without prior written consent of Municipality. Renter agrees to maintain the area in a neat, clean, and orderly manner.

5. Temporary Signage: The Renter may place one (1) small, temporary sign near the beach entrance for the purpose of identifying or promoting scheduled classes. Said sign shall be installed no earlier than the start of the Renter's permitted use period and shall be completely removed by the Renter at the conclusion of each day's activities. No sign shall be left overnight.

6. Renter agrees to pay all reasonable costs, attorneys' fees, and expenses that shall be paid or incurred by Municipality in enforcing this lease.

7. Renter agrees not to assign this lease or sublease the premises without the consent of the Municipality.

8. Renter agrees to indemnify and hold harmless the Municipality from any and all liability, loss, or damage the Municipality may suffer as a result of claims, demands, costs, or judgments against it arising from the Renter's activities with this agreement. All yoga instructors shall supply the Municipality with a certificate of insurance naming the Village of Williams Bay an additional insured.

9. Crescent Moon Massage Therapy, DBA Crescent Moon Wellness Center and Nikelle Burrough agree to personally guarantee the debts from Section II only of the Renter for this agreement.

#### **SECTION IV. Termination of Agreement:**

1. Failure on the part of either party to perform any of the terms, covenants, or conditions covered by this agreement, shall constitute grounds for termination thereof, at the option of the other party.



**SECTION V. Signatures:**

RENTER:

\_\_\_\_\_  
Nikelle Burrough, Crescent Moon Massage Therapy,  
DBA Crescent Moon Wellness Center

Approved by Village Board of the Village of Williams Bay this \_\_\_\_\_ day of  
\_\_\_\_\_, 2026.

MUNICIPALITY:  
VILLAGE OF WILLIAMS BAY

\_\_\_\_\_  
Adam Jaramillo, President

ATTEST:

\_\_\_\_\_  
Tina Kolls, Clerk

**VILLAGE OF WILLIAMS BAY  
RESOLUTION NO. R-28-26**

**A RESOLUTION AUTHORIZING CHANGE ORDER #3 (FINAL) FOR  
AUGUST WINTERS & SONS, INC. FOR THE WATER TREATMENT PLANT PROJECT**

**WHEREAS**, the Village Board awarded the Water Treatment Plant Improvements to August Winters & Sons, Inc. ("August Winter") in the contract amount of \$3,979,000; and

**WHEREAS**, on June 13, 2024 the Village Board approved Resolution R-38-24 approving change order #1 in the amount of \$44,734 for a contract price of \$4,023,734; and

**WHEREAS**, on September 12, 2025 the Village Board approved Change Order #2 in the amount of \$99,945.00 for a contract price of \$4,123,670; and

**WHEREAS**, Village Engineer Baxter Woodman provided the Final Change Order #3 in the amount of \$24,897.00 for a contract price of \$4,148,576 (Attachment A); and

**WHEREAS**, on March 2, 2026, the Water & Sewer Committee and Finance & Personnel Committee recommended approval for funding the Change Order utilizing Borrowed Funds; and

**WHEREAS**, on March 16, 2026, the Village of Williams Village Board, as recommended by the Water & Sewer Committee and Finance & Personnel Committee, has determined that it is in the best interests of the Village and its residents to authorize the Final Change Work Order #3.

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

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

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

Approved by the Village Board of the Village of Williams Bay this 16<sup>th</sup> day of March 2026.

**VILLAGE OF WILLIAMS BAY**

By: \_\_\_\_\_  
Adam Jaramillo, President

Attest: \_\_\_\_\_  
Tina Kolls, Clerk

**Attachment A**

**Baxter & Woodman Change Order #3 Water Treatment Plant Improvements**

### CHANGE ORDER NO. 3

**PROJECT:** Improvements to Water Treatment Facility  
WDNR Project No. 4938-04

**DATE OF ISSUANCE:** February 26, 2026

**OWNER:** Village of Williams Bay  
250 Williams Street  
Williams Bay, WI 53191

**ENGINEER:** Baxter & Woodman, Inc.  
256 South Pine Street  
Burlington, WI 53105

**CONTRACTOR:** August Winter & Sons Inc.  
2323 N Roemer Road  
Appleton, WI 54912 - 1896

**ENGINEER's Project No.** 0221778.00

You are directed to make the following changes in the Contract Documents:

See the attached Change Order 3 Summary Sheet and referenced enclosures.

#### CHANGE IN CONTRACT PRICE:

Original Contract Price: \$3,979,000.00

Previous Change Orders:  
No. - to No. 2 \$144,679.00

Current Contract Price: \$4,123,679.00

Net Increase of this Change Order: \$24,897.00

Contract Price with this Change Order: \$4,148,576.00

#### CHANGE IN CONTRACT TIME:

Original Contract Time:  
Substantial Completion: October 31, 2025  
Completion: December 31, 2025

Change from previous Change Orders: None  
None

Current Contract Time:  
Substantial Completion: October 31, 2025  
Completion: December 31, 2025

Net increase of this Change Order: None

Contract Time with this Change Order:  
Substantial Completion: October 31, 2025  
Completion: December 31, 2025

#### PREPARED BY:

Baxter & Woodman, Inc.

By

Douglas R. Snyder, P.E.

Project Manager

#### APPROVED:

Village of Williams Bay, Wisconsin

By

Adam Jaramillo

Village President

#### ACCEPTED:

August Winter & Son, Inc.

By

Chris Berendt

Project Manager

## Change Order 3 Summary Sheet

Improvements to Water Treatment Facility

Village of Williams Bay

WDNR Project No. 4938-04

1/5

| Changes In Work                                     |  | Contractor<br>Number<br>Attachment | Cost        | Reason                                  |
|-----------------------------------------------------|--|------------------------------------|-------------|-----------------------------------------|
| Item                                                |  |                                    |             |                                         |
| Exhaust Fan - Chlorine Wall and Headroom for Stairs |  | 21                                 | \$7,260.00  | Better location - prevent worker injury |
| Additional Wall Repair in Filter Room               |  | 22                                 | \$4,802.00  | Lath and plaster in poor condition      |
| Media Removal from Clearwell                        |  | 24                                 | \$7,759.00  | Remove to allow water space             |
| Caulking Needed for Painter to Warantee Work        |  | 25                                 | \$5,076.00  | Prevent water under paint on floor      |
| Change Order Difference (Work Changes) =            |  |                                    | \$24,897.00 |                                         |



**AUGUST WINTER & SONS, INC.**  
MECHANICAL CONTRACTOR & FABRICATOR

www.augustwinter.com

2323 N. Roemer Road  
Appleton, WI 54911  
PO Box 1896  
Appleton, WI 54912-1896  
P: (920) 739-8881  
F: (920) 739-2230

5613 Schofield Ave.  
Schofield, WI 54476  
P: (715) 355-7555  
F: (715) 355-9048

2/5

January 14, 2026  
Baxter and Woodman

**CO-021**

**CHANGE ORDER PRICE AND BREAKDOWN**

**Project/Job#: Williams Bay WTP 81924**

**Description: Change Wiring To Match HVAC Schedule of Chlorine Exhaust Fan and relocate the end terminations**

Our change order price and breakdown follows:

**August Winter**

|                     |    |              |
|---------------------|----|--------------|
| Material.....       | \$ | 168          |
| Labor**..... 10 hrs | \$ | 1,149        |
| Direct Costs.....   | \$ | 460          |
| Subtotal.....       | \$ | 1,778        |
| Overhead.....       | \$ | 267          |
| Total.....          | \$ | <b>2,044</b> |

**Equipment**

|                                       |    |   |
|---------------------------------------|----|---|
| Total Equipment Costs.....            | \$ | - |
| Equipment Markup.....                 | \$ | - |
| Total Equipment Costs w/overhead..... | \$ | - |

**Subcontracts**

|                                           |    |              |
|-------------------------------------------|----|--------------|
| Total Subcontractor Costs.....            | \$ | 4,899        |
| Subcontractor Markup.....                 | \$ | 245          |
| Total Subcontractor Costs w/overhead..... | \$ | <b>5,144</b> |

|                                    |    |       |
|------------------------------------|----|-------|
| Total AWS/Subcontractor Costs..... | \$ | 7,188 |
| Profit/Bond.....                   | \$ | 72    |

**Change Order Total..... \$ 7,260**

Time extension required is 0 days.

This quotation based upon acceptance within 10 days.

\*\* Labor rate may include multiple trades with straight and premium time.

Exclusions:

**Chris Berendt**

August Winter & Sons, Inc.  
PH: 920-739-8881 FX: 920-739-2230

VISIT OUR WEB SITE AT [WWW.AUGUSTWINTER.COM](http://WWW.AUGUSTWINTER.COM)

Branch Office: 5613 Schofield Avenue \* Schofield, WI 54476 \* PH: 715/355-7555 \* FAX: 715/355-9048  
HVAC \* PLUMBING \* TANK FABRICATION \* PROCESS PIPING \* IND. SHEETMETAL  
SPECIALTY METAL FAB. \* ASME PRESSURE VESSELS \* ASME CODE WELDING \* 24 HR. SERVICE \* ENGINEERING  
STATE OF WISCONSIN LICENSED MASTER PLUMBERS, LICENSE NUMBER 871958



**AUGUST WINTER & SONS, INC.**  
MECHANICAL CONTRACTOR & FABRICATOR

www.augustwinter.com

2323 N. Roemer Road  
Appleton, WI 54911  
PO Box 1896  
Appleton, WI 54912-1896  
P: (920) 739-8881  
F: (920) 739-2230

5613 Schofield Ave.  
Schofield, WI 54476  
P: (715) 355-7555  
F: (715) 355-9048

3/5

January 14, 2026  
Baxter and Woodman

**CO-022**

**CHANGE ORDER PRICE AND BREAKDOWN**

**Project/Job#: Williams Bay WTP 81924**

**Description: Remove Plaster from walls and finish with no paint**

Our change order price and breakdown follows:

**August Winter**

|                     |    |       |
|---------------------|----|-------|
| Material.....       | \$ | -     |
| Labor**..... 30 hrs | \$ | 3,448 |
| Direct Costs.....   | \$ | 1,381 |
| Subtotal.....       | \$ | 4,829 |
| Overhead.....       | \$ | 724   |
| Total.....          | \$ | 5,554 |

**Equipment**

|                                       |    |   |
|---------------------------------------|----|---|
| Total Equipment Costs.....            | \$ | - |
| Equipment Markup.....                 | \$ | - |
| Total Equipment Costs w/overhead..... | \$ | - |

**Subcontracts**

|                                           |    |       |
|-------------------------------------------|----|-------|
| Total Subcontractor Costs.....            | \$ | (799) |
| Subcontractor Markup.....                 | \$ | -     |
| Total Subcontractor Costs w/overhead..... | \$ | (799) |
| Total AWS/Subcontractor Costs.....        | \$ | 4,755 |
| Profit/Bond.....                          | \$ | 48    |

**Change Order Total..... \$ 4,802**

Time extension required is 0 days.

This quotation based upon acceptance within 10 days.

\*\* Labor rate may include multiple trades with straight and premium time.

Exclusions:

**Chris Berendt**

August Winter & Sons, Inc.  
PH: 920-739-8881 FX: 920-739-2230

VISIT OUR WEB SITE AT [WWW.AUGUSTWINTER.COM](http://WWW.AUGUSTWINTER.COM)

Branch Office: 5613 Schofield Avenue \* Schofield, WI 54476 \* PH: 715/355-7555 \* FAX: 715/355-9048  
HVAC \* PLUMBING \* TANK FABRICATION \* PROCESS PIPING \* IND. SHEETMETAL  
SPECIALTY METAL FAB. \* ASME PRESSURE VESSELS \* ASME CODE WELDING \* 24 HR. SERVICE \* ENGINEERING  
STATE OF WISCONSIN LICENSED MASTER PLUMBERS, LICENSE NUMBER 871958



**AUGUST WINTER & SONS, INC.**  
MECHANICAL CONTRACTOR & FABRICATOR

www.augustwinter.com

2323 N. Roemer Road  
Appleton, WI 54911  
PO Box 1896  
Appleton, WI 54912-1896  
P: (920) 739-8881  
F: (920) 739-2230

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Schofield, WI 54476  
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F: (715) 355-9048

4/5

January 19, 2026

Baxter and Woodman

**CO-024**

**CHANGE ORDER PRICE AND BREAKDOWN**

**Project/Job#: Williams Bay WTP 81924**

**Description: Remove Media From Clearwell**

Our change order price and breakdown follows:

**August Winter**

|                     |    |       |
|---------------------|----|-------|
| Material.....       | \$ | -     |
| Labor**..... 20 hrs | \$ | 2,299 |
| Direct Costs.....   | \$ | 921   |
| Subtotal.....       | \$ | 3,219 |
| Overhead.....       | \$ | 483   |
| Total.....          | \$ | 3,702 |

**Equipment**

|                                       |    |   |
|---------------------------------------|----|---|
| Total Equipment Costs.....            | \$ | - |
| Equipment Markup.....                 | \$ | - |
| Total Equipment Costs w/overhead..... | \$ | - |

**Subcontracts**

|                                           |    |       |
|-------------------------------------------|----|-------|
| Total Subcontractor Costs.....            | \$ | 3,980 |
| Subcontractor Markup.....                 | \$ | -     |
| Total Subcontractor Costs w/overhead..... | \$ | 3,980 |

|                                    |    |       |
|------------------------------------|----|-------|
| Total AWS/Subcontractor Costs..... | \$ | 7,682 |
| Profit/Bond.....                   | \$ | 77    |

**Change Order Total..... \$ 7,759**

Time extension required is 0 days.

This quotation based upon acceptance within 10 days.

\*\* Labor rate may include multiple trades with straight and premium time.

Exclusions:

**Chris Berendt**

August Winter & Sons, Inc.

PH: 920-739-8881 FX: 920-739-2230

VISIT OUR WEB SITE AT [WWW.AUGUSTWINTER.COM](http://WWW.AUGUSTWINTER.COM)

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STATE OF WISCONSIN LICENSED MASTER PLUMBERS, LICENSE NUMBER 871958





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F: (715) 355-9048

5/5

January 19, 2026  
Baxter and Woodman

**CO-025**

**CHANGE ORDER PRICE AND BREAKDOWN**

**Project/Job#: Williams Bay WTP 81924**

**Description: To Caulk all seams, floor stands, penetrations, etc. to prevent water getting under Epoxy Flooring using type B sealant**

Our change order price and breakdown follows:

**August Winter**

|                     |    |       |
|---------------------|----|-------|
| Material.....       | \$ | 125   |
| Labor**..... 26 hrs | \$ | 2,988 |
| Direct Costs.....   | \$ | 1,257 |
| Subtotal.....       | \$ | 4,370 |
| Overhead.....       | \$ | 656   |
| Total.....          | \$ | 5,026 |

**Equipment**

|                                       |    |   |
|---------------------------------------|----|---|
| Total Equipment Costs.....            | \$ | - |
| Equipment Markup.....                 | \$ | - |
| Total Equipment Costs w/overhead..... | \$ | - |

**Subcontracts**

|                                           |    |   |
|-------------------------------------------|----|---|
| Total Subcontractor Costs.....            | \$ | - |
| Subcontractor Markup.....                 | \$ | - |
| Total Subcontractor Costs w/overhead..... | \$ | - |

|                                    |    |       |
|------------------------------------|----|-------|
| Total AWS/Subcontractor Costs..... | \$ | 5,026 |
| Profit/Bond.....                   | \$ | 50    |

**Change Order Total..... \$ 5,076**

Time extension required is 0 days.

This quotation based upon acceptance within 10 days.

\*\* Labor rate may include multiple trades with straight and premium time.

Exclusions:

**Chris Berendt**

August Winter & Sons, Inc.  
PH: 920-739-8881 FX: 920-739-2230

VISIT OUR WEB SITE AT [WWW.AUGUSTWINTER.COM](http://WWW.AUGUSTWINTER.COM)

Branch Office: 5613 Schofield Avenue \* Schofield, WI 54476 \* PH: 715/355-7555 \* FAX: 715/355-9048

HVAC \* PLUMBING \* TANK FABRICATION \* PROCESS PIPING \* IND. SHEETMETAL

SPECIALTY METAL FAB. \* ASME PRESSURE VESSELS \* ASME CODE WELDING \* 24 HR. SERVICE \* ENGINEERING

STATE OF WISCONSIN LICENSED MASTER PLUMBERS, LICENSE NUMBER 871958

Tai Thompson<outreach@genevalakeconservancy.org>

Tina Kolls

Hi Tina,

Our signs will be very similar to our Keep it Blue signs that property owners are putting in their lawn. We plan on making them the same size (24x18 in, see attached picture) The designs on the sign will be different for each one. Currently I don't have mockups for those.

The signs will have a piece of information on it, the GLC logo, name of the walk around the lake event, and a QR code for those to register for the walk and participate. The pieces of information on each sign will be information on the lake, such as the depth, mileage, etc.), information about easements/public preserves we have around the lake (such as Helen Rohner and Kishwauketoe), things of that nature. It is only to reinforce the benefits of the lake, shore path, and GLC.

I can send these mockups over once they are finalized for the ones we'd like to put in public spaces (such as the public pier). We would only be putting together a couple of signs for those in public spaces. We don't want to overdo it and would prefer to stick to private homeowners that we work with.

Please let me know what I can do further. Thank you!

Tai Thompson

Community Outreach and Fundraising Manager

Geneva Lake Conservancy

398 Mill Street, Fontana, 53125

608-289-8999 (cell)

262-275-5700 (office)





| Village Admin Offices - 121 N. Walworth     |   |                |                 |           |
|---------------------------------------------|---|----------------|-----------------|-----------|
| Item                                        | # | Price Per Each | Total Estimated |           |
| Door Chime                                  | 1 | 16             | \$16            | Ordered   |
| Blinds 24" x 64" Tina Office                | 2 | 15             | \$31            | Ordered   |
| Blinds 33" x 64" Jennifers Office           | 1 | 27             | \$27            | Ordered   |
| 4 Drawer File Cabinets                      | 3 | 336            | \$1,008         | Ordered   |
| 4 Drawer Wide File Cabinets                 | 2 | 202            | \$404           | Ordered   |
| Enclosed bulletin board                     | 1 | 299            | \$299           | Ordered   |
| Bookshelf                                   | 2 | 55             | \$110           | Ordered   |
| Desk Chair - Cindy                          | 1 | 104            | \$104           |           |
| Conference Table - Uline                    | 1 | 565            | \$565           |           |
| Conference Chairs/Seating Room              | 5 | 125            | \$625           | Ordered   |
| Conference Room TV                          | 1 | 228            | \$228           | Ordered   |
| Storage Shelving upstairs - Built Glen Fern | 1 | 2,750          | \$2,750         |           |
| Copy Machine - upstairs                     | 1 | 200            | \$200           |           |
| Cubicle Dividers Moving and Reinstall       | 4 | 500            | \$2,000         |           |
| Office Subtotal                             |   |                | \$8,368         |           |
| Admin Building Signage                      |   |                |                 |           |
| Option 2- Brushfire (unlit signs)           |   |                |                 |           |
| Sign 1 (Walworth)                           | 1 | 5,149          | \$5,149         |           |
| Walworth Doors                              | 1 | 381            | \$381           |           |
| Walworth Window above doors                 | 1 | 125            | \$125           |           |
| Sign 2 (Elkhorn)                            | 1 | 6,888          | \$4,728         |           |
| Elknorn Doors                               | 1 | 381            | \$381           |           |
| Elkhorn widown above doors                  | 1 | 100            | \$100           |           |
| Stairwell sign                              | 1 | 97             | \$97            |           |
| Signs 2 - Subtotal                          |   |                | \$10,960        | Unlighted |
| Admin IT Budget Estimate                    |   |                |                 |           |
| Subtotal                                    |   |                | \$4,842         |           |
| Admin IT Installation                       |   |                |                 |           |
| Subtotal                                    |   |                | \$5,000         | Estimate  |
| IT Subtotal                                 |   |                | \$9,842         |           |
| Conference Room Walls - Constructed         |   |                |                 |           |
| 1                                           |   |                | 11,750          | \$11,750  |
| 2nd Floor Painting                          |   |                |                 |           |
|                                             |   |                | \$2,000         | Estimate  |
| Moving                                      |   |                |                 |           |
| Subtotal                                    |   |                | \$5,000         | Estimate  |
| 121 N. Walworth - Admin TOTA                |   |                | \$47,920        |           |

| 250 Williams St - Police Department |  |  |          |          |
|-------------------------------------|--|--|----------|----------|
| PD Building Signage                 |  |  |          |          |
| Signage Subtotal                    |  |  | \$541    |          |
| PD IT                               |  |  |          |          |
| Subtotal                            |  |  | \$3,500  |          |
| PD IT Installation                  |  |  |          |          |
| Subtotal                            |  |  | \$4,000  | Estimate |
| IT Subtotal                         |  |  | \$7,500  |          |
| PD Building & Furniture             |  |  |          |          |
| Furniture Subtotal                  |  |  | \$9,000  |          |
| PD Building Remodel                 |  |  |          |          |
| Remodel Subtotal                    |  |  | \$7,500  |          |
| 250 Williams - PD Total             |  |  | \$24,541 |          |

|                 |            |
|-----------------|------------|
| Budgeted Amount | \$50,000   |
| Admin + PD      | \$72,461   |
| Difference      | (\$22,461) |

| VILLAGE OF WILLIAMS BAY CAPITAL IMPROVEMENT PLAN |              |                                |              |              |              |              |               |                             |
|--------------------------------------------------|--------------|--------------------------------|--------------|--------------|--------------|--------------|---------------|-----------------------------|
| 2026-2031 ALL PROJECTS                           |              |                                |              |              |              |              |               |                             |
|                                                  | 2026         | 2027                           | 2028         | 2029         | 2030         | 2031         | Total         |                             |
| EST. BEGINNING FUND BALANCE                      |              |                                |              |              |              |              |               |                             |
| FUNDING SOURCES                                  |              |                                |              |              |              |              |               |                             |
| FUTURE GO LEVY SUPPORTED                         | \$ 869,457   | \$ 478,000                     | \$ 1,070,000 | \$ 2,235,000 | \$ 2,495,000 | \$ 1,306,000 | \$ 8,453,457  |                             |
| FUTURE WATER PROCEEDS                            | \$ 1,250,000 | \$ 671,500                     | \$ 1,500,000 |              | \$ 1,100,000 | \$ 5,317,000 | \$ 9,838,500  |                             |
| FUTURE SEWER PROCEEDS                            |              | \$ 311,000                     | \$ 600,000   |              | \$ 851,000   | \$ 2,175,000 | \$ 3,937,000  |                             |
| LRIP SUPPORTED                                   |              | \$ 700,000                     |              |              |              |              | \$ 700,000    |                             |
| TOURISM SUPPORTED                                |              |                                | \$ 1,000,000 | \$ 465,000   | \$ 600,000   |              | \$ 2,065,000  |                             |
| CW LOAN PROCEEDS                                 |              |                                |              |              |              |              | \$ -          |                             |
| SW LOAN PROCEEDS                                 |              |                                |              |              |              |              | \$ -          |                             |
| 2022 BOND PROCEEDS                               | \$ 89,983    |                                |              |              |              |              | \$ 89,983     |                             |
| TOTAL SOURCES                                    | \$ 2,209,440 | \$ 2,160,500                   | \$ 4,170,000 | \$ 2,700,000 | \$ 5,046,000 | \$ 8,798,000 | \$ 25,083,940 |                             |
| TOTAL SOURCES (GEN GO ONLY)                      | \$ 959,440   | \$ 478,000                     | \$ 1,070,000 | \$ 2,235,000 | \$ 2,495,000 | \$ 1,306,000 | \$ 8,543,440  |                             |
| USES BY CATEGORY                                 |              |                                |              |              |              |              |               |                             |
| Walworth Avenue WM                               |              | \$ 596,500                     |              |              |              |              | \$ 596,500    | WATER PROJECTS              |
| Well 2 Roof                                      |              | \$ 30,000                      |              |              |              |              | \$ 30,000     |                             |
| Well 3 Roof                                      |              | \$ 30,000                      |              |              |              |              | \$ 30,000     |                             |
| Building Tuckpointing                            |              | \$ 15,000                      |              |              |              |              | \$ 15,000     |                             |
| Elementary School Area Water Improvements        |              |                                | \$ 1,500,000 |              |              |              | \$ 1,500,000  |                             |
| Loch Vista Water Main                            |              |                                |              |              | \$ 1,100,000 |              | \$ 1,100,000  |                             |
| Non Participating Funds - W Geneva St Water      |              |                                |              |              |              | \$ 4,100,000 | \$ 4,100,000  |                             |
| Geneva Street - STH 67 Water                     |              |                                |              |              |              | \$ 617,000   | \$ 617,000    |                             |
| Geneva Street WM Replacement                     |              |                                |              |              |              | \$ 600,000   | \$ 600,000    |                             |
| Gravity Sewer Replacement                        | \$ 1,250,000 |                                |              |              |              |              | \$ 1,250,000  | SEWER                       |
| Walworth Avenue Sewer Repairs                    |              | \$ 311,000                     |              |              |              |              | \$ 311,000    |                             |
| Elementary School Area Sewer Improvements        |              |                                | \$ 600,000   |              |              |              | \$ 600,000    |                             |
| Harris Road FM In Geneva St                      |              |                                |              |              | \$ 851,000   |              | \$ 851,000    |                             |
| Non Participating Funds - W Geneva St Sewer      |              |                                |              |              |              | \$ 1,480,000 | \$ 1,480,000  |                             |
| W. Geneva Sewer Laterails (2031)                 |              |                                |              |              |              | \$ 695,000   | \$ 695,000    |                             |
| Bank Building Purchase and Repairs               | \$ 475,000   | Increase from \$450K to \$475K |              |              |              |              | \$ 475,000    | GENERAL OBLIGATION PROJECTS |
| DPW Plow Truck                                   | \$ 300,000   |                                |              |              |              |              | \$ 300,000    |                             |
| Main and Emergency Entries                       |              | \$ 125,000                     |              |              |              |              | \$ 125,000    |                             |
| Squad Car                                        | \$ 90,000    | \$ 95,000                      |              |              | \$ 95,000    |              | \$ 280,000    |                             |
| Mower                                            | \$ 32,000    |                                |              |              |              |              | \$ 32,000     |                             |
| Utility Vehicle                                  | \$ 30,000    |                                |              |              |              |              | \$ 30,000     |                             |
| Pine Tree Removal/Replacement                    |              | \$ 30,000                      |              |              |              |              | \$ 30,000     |                             |
| Library Carpet & Flooring                        |              | \$ 17,000                      |              |              |              |              | \$ 17,000     |                             |
| Document Scanning                                | \$ 15,000    |                                |              |              |              |              | \$ 15,000     |                             |
| PW Furnance Replacement                          | \$ 12,000    |                                |              |              |              |              | \$ 12,000     |                             |
| Library Bathroom Updates                         |              | \$ 6,000                       |              |              |              |              | \$ 6,000      |                             |
| Mobile Speed Board Signs                         | \$ 5,440     |                                |              |              |              |              | \$ 5,440      |                             |
| Geneva St./Cedar Point Dr.                       |              |                                |              |              | \$ 2,400,000 |              | \$ 2,400,000  |                             |
| Edgewater Park Playground Improvements           |              | \$ 150,000                     |              |              |              |              | \$ 150,000    |                             |
| DPW truck                                        |              | \$ 45,000                      |              |              |              |              | \$ 45,000     |                             |
| Lions Park Batting Cage Replacement              |              |                                | \$ 35,000    |              |              |              | \$ 35,000     |                             |
| Elementary School Area Street Improvements       |              |                                | \$ 900,000   |              |              |              | \$ 900,000    |                             |
| Lions Park Playground Expansion                  |              |                                |              | \$ 200,000   |              |              | \$ 200,000    |                             |
| Chipper                                          |              |                                | \$ 50,000    |              |              |              | \$ 50,000     |                             |
| Geneva Street Bridge                             |              |                                | \$ 40,000    |              |              |              | \$ 40,000     |                             |
| Library Exterior Painting                        |              |                                | \$ 20,000    |              |              |              | \$ 20,000     |                             |
| Lions Park Concessions                           |              |                                | \$ 15,000    |              |              |              | \$ 15,000     |                             |
| Parking Lot Improvements                         |              | \$ 10,000                      |              |              |              |              | \$ 10,000     |                             |
| Library Breaker Panel                            |              |                                | \$ 10,000    |              |              |              | \$ 10,000     |                             |
| Fire Station Renovations                         |              |                                |              | \$ 2,000,000 |              |              | \$ 2,000,000  |                             |
| Landscaping Upgrades                             |              |                                |              | \$ 25,000    |              |              | \$ 25,000     |                             |
| Squad Vests                                      |              |                                |              | \$ 10,000    |              |              | \$ 10,000     |                             |
| Non Participating Funds - W Geneva St General    |              |                                |              |              |              | \$ 1,306,000 | \$ 1,306,000  |                             |
| Lions Park Combo Baseball/Softball Field         |              |                                |              |              |              |              | \$ -          |                             |
| Removal of Theatre Rd Baseball Field             |              |                                |              |              |              |              | \$ -          |                             |
| Pollinator Plots & Theatre Rd                    |              |                                |              |              |              |              | \$ -          |                             |
| Theatre Rd Tennis Court Lights                   |              |                                |              |              |              |              | \$ -          |                             |
| HVAC Upgrades   Lions Field House                |              |                                |              |              |              |              | \$ -          |                             |
| Hard Surface Parking @ Theatre                   |              |                                |              |              |              |              | \$ -          |                             |
| Theater Road Pathway                             |              |                                | \$ 1,000,000 |              |              |              | \$ 1,000,000  | TOURISM                     |
| Lions Park Walking Path                          |              |                                |              | \$ 65,000    |              |              | \$ 65,000     |                             |
| East Beach Improvements                          |              |                                |              | \$ 200,000   |              |              | \$ 200,000    |                             |
| Beachhouse Rehabilitation                        |              |                                |              | \$ 200,000   |              |              | \$ 200,000    |                             |
| Boat Launch Parking Lot/Turn Around              |              |                                |              |              | \$ 600,000   |              | \$ 600,000    |                             |
| Walworth Ave Road                                |              | \$ 700,000                     |              |              |              |              | \$ 700,000    | LRIP                        |
| TOTAL USES                                       | \$ 2,209,440 | \$ 2,160,500                   | \$ 4,170,000 | \$ 2,700,000 | \$ 5,046,000 | \$ 8,798,000 | \$ 25,083,940 |                             |
| TOTAL USES GEN GO ONLY (THRU 28)                 | \$ 959,440   | \$ 478,000                     | \$ 1,070,000 | \$ 2,235,000 | \$ 2,495,000 | \$ 1,306,000 | \$ 2,507,440  |                             |
| EST. ENDING FUND BALANCE                         | \$ -         | \$ -                           | \$ -         | \$ -         | \$ -         | \$ -         |               |                             |

## David Lothspeich

---

**To:** Lowell Wright  
**Cc:** Adam Jaramillo  
**Subject:** RE: Permit

**From:** David Lothspeich <[admin@vi.williamsbay.wi.gov](mailto:admin@vi.williamsbay.wi.gov)>  
**Sent:** Wednesday, March 4, 2026 2:00 PM  
**To:** Lowell Wright <[lwright@vi.williamsbay.wi.gov](mailto:lwright@vi.williamsbay.wi.gov)>  
**Cc:** Adam Jaramillo <[ajaramillo@vi.williamsbay.wi.gov](mailto:ajaramillo@vi.williamsbay.wi.gov)>  
**Subject:** FW: Permit

Lowell,

Please see below and let's discuss how to move forward with the school district.

Thanks,

Dave

David Lothspeich  
Village Administrator  
Village of Williams Bay | 250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | US  
Office: 262-245-2700  
Cell: 847-421-7715



<https://www.williamsbay.org/>

---

**From:** David Lothspeich  
**Sent:** Wednesday, March 4, 2026 1:59 PM  
**To:** 'Dr. William White' <[wwhite@williamsbayschool.org](mailto:wwhite@williamsbayschool.org)>  
**Cc:** Adam Jaramillo <[ajaramillo@vi.williamsbay.wi.gov](mailto:ajaramillo@vi.williamsbay.wi.gov)>; Adam Jaramillo <[adam.jaramillo@gmail.com](mailto:adam.jaramillo@gmail.com)>  
**Subject:** RE: Permit

Hi Bill,

Thank you for letting me know. This is the first that I've heard of this so I will need to review with Finance Chair Lowell Wright for direction. I appreciate the frustration especially in context of how this project will be used and the strong support that the School has provided to the Village with the use of school facilities but I need to confirm how fees have been handled with school and whether they can be waived. I will get back to you soon with update.

Best regards,

Dave

David Lothspeich

Village Administrator  
Village of Williams Bay | 250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | US  
Office: 262-245-2700  
Cell: 847-421-7715



<https://www.williamsbay.org/>

---

**From:** Dr. William White <[wwhite@williamsbayschool.org](mailto:wwhite@williamsbayschool.org)>  
**Sent:** Wednesday, March 4, 2026 11:10 AM  
**To:** David Lothspeich <[admin@vi.williamsbay.wi.gov](mailto:admin@vi.williamsbay.wi.gov)>  
**Cc:** Adam Jaramillo <[ajaramillo@vi.williamsbay.wi.gov](mailto:ajaramillo@vi.williamsbay.wi.gov)>; Adam Jaramillo <[adam.jaramillo@gmail.com](mailto:adam.jaramillo@gmail.com)>  
**Subject:** Permit

Dave,

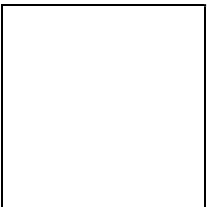
I am writing to formally express my disappointment regarding the **\$200 permit fee** charged to the school district for the installation of the 3K and middle school playgrounds.

I find this charge difficult to justify given that these playgrounds represent a shared community asset. They are intended for use not only by the school but also by the Parks and Recreation department and the local community at large. Charging the district for an improvement that benefits the entire Village seems inconsistent with the partnership we have worked to build.

I would appreciate a clarification on the purpose of this fee and a reconsideration of its application in this instance.

Sincerely,

Bill



02/21/2026 - 03/06/2206

Pay Date:

3/13/2026

| <b>Department</b>         | <b>Gross Regular<br/>Wages</b> | <b>Gross OT<br/>Wages</b> | <b>Payroll Taxes &amp;<br/>Deductions</b> | <b>Net Wages</b>   |
|---------------------------|--------------------------------|---------------------------|-------------------------------------------|--------------------|
| Crossing Guard            | \$645.71                       | \$0.00                    | \$154.16                                  | \$491.55           |
| General Administration    | \$12,651.91                    | \$0.00                    | \$5,661.57                                | \$6,990.34         |
| KNC                       | \$3,226.24                     | \$0.00                    | \$963.18                                  | \$2,263.06         |
| Lakefront/Beach           | \$0.00                         | \$0.00                    | \$0.00                                    | \$0.00             |
| Library                   | \$8,338.25                     | \$0.00                    | \$3,032.88                                | \$5,305.37         |
| Parks                     | \$115.85                       | \$0.00                    | \$8.86                                    | \$106.99           |
| Police                    | \$31,525.14                    | \$29.48                   | \$10,721.00                               | \$20,833.62        |
| Protective Services (F&R) | \$4,835.11                     | \$0.00                    | \$592.78                                  | \$4,242.33         |
| Public Works/W&S          | \$12,865.55                    | \$82.75                   | \$4,926.14                                | \$8,022.16         |
| Recreation Department     | \$4,237.05                     | \$0.00                    | \$1,258.25                                | \$2,978.80         |
| Village Board             | \$0.00                         | \$0.00                    | \$0.00                                    | \$0.00             |
| <b>Total Net Wages</b>    |                                |                           |                                           | <b>\$51,234.22</b> |





| GL Account and Title                         | Description                | Amount    | GL Period |
|----------------------------------------------|----------------------------|-----------|-----------|
| <b>326</b>                                   |                            |           |           |
| <b>ABRAHAM'S ON-SITE SHREDDING</b>           |                            |           |           |
| 100-51410-160 GEN ADMIN SUPPLIES             | SHREDDING OF OLD RECORD    | 105.68    | 326       |
| Total ABRAHAM'S ON-SITE SHREDDING:           |                            | 105.68    |           |
| <b>ACCURATE APPRAISAL</b>                    |                            |           |           |
| 100-51520-000 ASSESSOR CONTRACT              | ASSESSMENT SERVICES        | 2,500.00  | 326       |
| Total ACCURATE APPRAISAL:                    |                            | 2,500.00  |           |
| <b>AMAZON CAPITAL SERVICES</b>               |                            |           |           |
| 100-52360-160 RESCUE DEPT SUPPLIES           | INK CARTRIDGES             | 130.78    | 326       |
| 100-52120-160 POLICE SUPPLIES                | POLICE SUPPLIES            | 49.88     | 326       |
| 500-51410-150 VILLAGE HALL-WALWORTH ST REMOD | REMODEL NEW                | 627.16    | 326       |
| 500-52120-150 VILLAGE HALL-WILLIAMS ST REMOD | REMODEL PD                 | 379.37    | 326       |
| 100-52120-150 POLICE REPAIRS/MAINT           | POLICE REPAIRS             | 589.94    | 326       |
| 100-54310-150 STREETS EQUIP REPAIRS/MAINT    | PRESSURE WASHER COUPLER    | 12.31     | 326       |
| 100-54310-150 STREETS EQUIP REPAIRS/MAINT    | FLAG POLE HOLDER           | 15.19     | 326       |
| 100-54310-150 STREETS EQUIP REPAIRS/MAINT    | PRESSURE WASHER NOZZLE     | 15.99     | 326       |
| 200-57935-150 WATER PLANT REPAIRS/MAINT      | SMALL WATER PUMP           | 18.97     | 326       |
| 200-57935-150 WATER PLANT REPAIRS/MAINT      | SMALL WATER PUMP           | 24.60     | 326       |
| 100-55410-150 PARKS REPAIRS/MAINT            | TORDON HERBICIDE           | 27.10     | 326       |
| 100-55410-160 PARKS SUPPLIES                 | DOG POOP BAGS              | 35.99     | 326       |
| 200-57903-125 WATER METER READING - UNIFORMS | BOOT CUT JEANS             | 119.70    | 326       |
| 200-57903-125 WATER METER READING - UNIFORMS | BOOT CUT JEANS             | 179.55    | 326       |
| 100-55410-150 PARKS REPAIRS/MAINT            | CHAIN SAW SHAPS            | 59.99     | 326       |
| 100-52360-160 RESCUE DEPT SUPPLIES           | FIREHOUSE CLEANING         | 25.26     | 326       |
| 100-51410-160 GEN ADMIN SUPPLIES             | VILLAGE HALL OFFICE SUPPLI | 226.42    | 326       |
| 500-51410-150 VILLAGE HALL-WALWORTH ST REMOD | NEW BUILDING SUPPLIES      | 2,221.16  | 326       |
| Total AMAZON CAPITAL SERVICES:               |                            | 4,759.36  |           |
| <b>AT&amp;T MOBILITY</b>                     |                            |           |           |
| 100-52320-200 FIRE DEPT TELEPHONE            | FIRE DEPT PHONE            | 37.11     | 326       |
| Total AT&T MOBILITY:                         |                            | 37.11     |           |
| <b>BAXTER WOODMAN</b>                        |                            |           |           |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R CANYON DEVELOPMENT       | 825.00    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R PARK PL CONSTRUCTION SE  | 589.88    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R WILLABAY MEADOWS         | 275.00    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R THE PRESERVE             | 15,837.50 | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R WOMENS LEADERSHIP        | 275.00    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R BAILEY ESTATES DEVELOPE  | 8,682.56  | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R BAILEY ESTATES OWNER AP  | 550.00    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R FORMER SCHOOL MEETING    | 5,006.25  | 326       |
| 200-57635-150 WATER TREATMENT REPAIRS/ MAINT | NITRITE VIOLATION ASSISTAN | 176.00    | 326       |
| 100-54100-300 ENGINEERING                    | HWY 67 BIKE LANE REVIEW    | 531.25    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R POTAWATOMI TOWER PLAN    | 550.00    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R YERKES TRAFFIC IMPACT    | 260.00    | 326       |
| Total BAXTER WOODMAN:                        |                            | 33,558.44 |           |
| <b>CASPER'S TRUCK EQUIPMENT</b>              |                            |           |           |
| 500-54310-140 STREETS/HIGHWAYS               | PLOW TRUCK EQUIPMENT DO    | 40,000.00 | 326       |

| GL Account and Title                        | Description                | Amount    | GL Period |
|---------------------------------------------|----------------------------|-----------|-----------|
| Total CASPER'S TRUCK EQUIPMENT:             |                            | 40,000.00 |           |
| <b>CITY OF LAKE GENEVA</b>                  |                            |           |           |
| 100-52120-190 POLICE TRAINING               | EVIDENCE TECH              | 500.00    | 326       |
| Total CITY OF LAKE GENEVA:                  |                            | 500.00    |           |
| <b>COLUMN SOFTWARE PBC</b>                  |                            |           |           |
| 100-51410-210 GEN ADMIN PUBLICATIONS        | PUBLICATION ORDINANCE 202  | 89.73     | 326       |
| Total COLUMN SOFTWARE PBC:                  |                            | 89.73     |           |
| <b>COMPOST MANAGEMENT</b>                   |                            |           |           |
| 100-55410-150 PARKS REPAIRS/MAINT           | CHAIN SAW CHAIN & FILES    | 39.99     | 326       |
| Total COMPOST MANAGEMENT:                   |                            | 39.99     |           |
| <b>CORE &amp; MAIN</b>                      |                            |           |           |
| 200-57651-150 WATER MAINS REPAIRS/MAINT     | 6" WATER MAIN REPAIR CLAMP | 272.41    | 326       |
| 200-57346-000 NEW WATER METERS              | 3 CONDUCTOR MEER WIRE      | 105.00    | 326       |
| 200-57654-150 HYDRANT REPAIRS/MAINT         | 12" HYDRANT EXTENSION      | 1,239.52  | 326       |
| 200-57641-160 WATER DISTRIBUTION SUPPLIES   | 3/4 CURB STOP VALVE        | 145.22    | 326       |
| 200-57610-140 WATER FUND CAPITAL OUTLAY     | WELL 2 MAIN REPAIR PARTS   | 113.00    | 326       |
| 200-57610-140 WATER FUND CAPITAL OUTLAY     | WELL 2 MAIN REPAIR PARTS   | 744.42    | 326       |
| Total CORE & MAIN:                          |                            | 2,619.57  |           |
| <b>DEPARTMENT OF WORKFORCE DEVELOPMENT</b>  |                            |           |           |
| 100-51210-110 MUNICIPAL COURT WAGES         | UMEMPLOYMENT VAN COIL FE   | 688.00    | 326       |
| Total DEPARTMENT OF WORKFORCE DEVELOPMENT:  |                            | 688.00    |           |
| <b>DIGGER'S HOTLINE INC.</b>                |                            |           |           |
| 200-57930-140 WATER DIGGERS HOTLINE EXPENSE | FEBRUARY 2026 ACTIVITY     | 87.90     | 326       |
| Total DIGGER'S HOTLINE INC.:                |                            | 87.90     |           |
| <b>DJS SCUBA LOCKER INC</b>                 |                            |           |           |
| 100-52340-145 DIVE TEAM TANK MAINTENANCE    | DIVE TANK MAINTENANCE      | 1,674.40  | 326       |
| Total DJS SCUBA LOCKER INC:                 |                            | 1,674.40  |           |
| <b>FASTENAL</b>                             |                            |           |           |
| 200-57935-150 WATER PLANT REPAIRS/MAINT     | PUNCHED ANGLE IRON         | 49.38     | 326       |
| Total FASTENAL:                             |                            | 49.38     |           |
| <b>GRAINGER INC.</b>                        |                            |           |           |
| 100-55410-150 PARKS REPAIRS/MAINT           | DOOR CLOSER                | 114.51    | 326       |
| Total GRAINGER INC.:                        |                            | 114.51    |           |
| <b>GRAYMONT WESTERN LIME INC.</b>           |                            |           |           |
| 200-57631-160 WATER TREATMENT CHEMICALS     | 16.68 TON LIME             | 4,606.12  | 326       |
| Total GRAYMONT WESTERN LIME INC.:           |                            | 4,606.12  |           |

| GL Account and Title                      | Description               | Amount    | GL Period |
|-------------------------------------------|---------------------------|-----------|-----------|
| <b>HEYER TRUE VALUE HARDWARE</b>          |                           |           |           |
| 300-58966-160 SEWER OPERATING SUPPLIES    | SUMP PUMP                 | 188.48    | 326       |
| 200-57935-150 WATER PLANT REPAIRS/MAINT   | SOCKET & HARDWARE         | 20.56     | 326       |
| Total HEYER TRUE VALUE HARDWARE:          |                           | 209.04    |           |
| <b>HYDRO CORP</b>                         |                           |           |           |
| 200-57656-150 CROSS CONNECTION INSPECTION | CROSS CONNECTION PROGRA   | 1,404.92  | 326       |
| 200-57656-150 CROSS CONNECTION INSPECTION | CROSS CONNECTION PROGRA   | 427.13    | 326       |
| Total HYDRO CORP:                         |                           | 1,832.05  |           |
| <b>INITIAL DESIGNS CUSTOM EMBROIDERY</b>  |                           |           |           |
| 100-52360-160 RESCUE DEPT SUPPLIES        | WORK SHIRTS               | 174.50    | 326       |
| Total INITIAL DESIGNS CUSTOM EMBROIDERY:  |                           | 174.50    |           |
| <b>IWM CORPORATION</b>                    |                           |           |           |
| 200-57632-160 WATER TREATMENT SUPPLIES    | LAB CHEMICALS             | 119.50    | 326       |
| Total IWM CORPORATION:                    |                           | 119.50    |           |
| <b>KOLTZ, SCOTT</b>                       |                           |           |           |
| 100-55210-275 REC DEPT PROGRAM EXPENSES   | DOLLAR TREE - MURDER MYST | 28.00     | 326       |
| 100-55210-275 REC DEPT PROGRAM EXPENSES   | WALMART - MURDER MYSTER   | 15.55     | 326       |
| Total KOLTZ, SCOTT:                       |                           | 43.55     |           |
| <b>LAKE GENEVA PIER COMPANY</b>           |                           |           |           |
| 100-55411-153 LAKEFRONT PIER REPAIRS      | EAST LAUNCH PIER REPAIRS  | 1,181.18  | 326       |
| 100-55411-153 LAKEFRONT PIER REPAIRS      | EAST SWIM PIER REPAIRS    | 5,185.23  | 326       |
| 100-55411-153 LAKEFRONT PIER REPAIRS      | MUNICIPAL PIER REPAIRS    | 14,822.55 | 326       |
| 100-55411-153 LAKEFRONT PIER REPAIRS      | WEST LAUNCH PIER REPAIRS  | 1,414.50  | 326       |
| 100-55411-153 LAKEFRONT PIER REPAIRS      | WEST SWIM PIER REPAIR     | 8,171.82  | 326       |
| 100-55411-153 LAKEFRONT PIER REPAIRS      | MAIN BOAT PIER REPAIRS    | 13,246.28 | 326       |
| Total LAKE GENEVA PIER COMPANY:           |                           | 44,021.56 |           |
| <b>LANGE ENTERPRISES INC.</b>             |                           |           |           |
| 100-54310-281 TRAFFIC SIGNS/MARKINGS      | 2 CUSTOM STREET SIGNS     | 117.65    | 326       |
| Total LANGE ENTERPRISES INC.:             |                           | 117.65    |           |
| <b>MARRA, HALINA</b>                      |                           |           |           |
| 100-55415-000 ENHANCEMENT COMMITTEE       | ENHANCEMENT COMMITTEE R   | 89.94     | 326       |
| Total MARRA, HALINA:                      |                           | 89.94     |           |
| <b>MUNICIPAL CODE ENFORCEMENT LLC</b>     |                           |           |           |
| 100-53100-215 CODE ENFORCEMENT CONTRACT   | CODE ENFORCEMENT FEBRUA   | 5,047.75  | 326       |
| 100-53100-210 ZONING INSPECTION CONTRACT  | ZONING ADMINISTRATION FEB | 2,938.00  | 326       |
| Total MUNICIPAL CODE ENFORCEMENT LLC:     |                           | 7,985.75  |           |
| <b>ODLING CONSTRUCTION INC.</b>           |                           |           |           |
| 200-57651-150 WATER MAINS REPAIRS/MAINT   | SAND                      | 54.08     | 326       |
| 200-57651-150 WATER MAINS REPAIRS/MAINT   | MENOMONEE MAIN BREAK      | 2,431.04  | 326       |
| 200-57610-140 WATER FUND CAPITAL OUTLAY   | WELL 2 MAIN REPAIR        | 9,243.96  | 326       |

| GL Account and Title                        | Description                | Amount    | GL Period |
|---------------------------------------------|----------------------------|-----------|-----------|
| Total ODLING CONSTRUCTION INC.:             |                            | 11,729.08 |           |
| <b>OLSZEWSKI, CHESTER OR MICHELLE</b>       |                            |           |           |
| 100-48013 BOAT SLIP RENTAL                  | RACK OVERPAYMENT           | 165.00    | 326       |
| Total OLSZEWSKI, CHESTER OR MICHELLE:       |                            | 165.00    |           |
| <b>OPG-3 INC</b>                            |                            |           |           |
| 100-51410-130 GEN ADMIN IT EXPENSE          | LF CLOUD ANNUAL RENEWAL    | 3,415.00  | 326       |
| Total OPG-3 INC:                            |                            | 3,415.00  |           |
| <b>PATS SERVICES INC</b>                    |                            |           |           |
| 200-57631-160 WATER TREATMENT CHEMICALS     | LIME SLUDGE 020426         | 225.00    | 326       |
| 200-57631-160 WATER TREATMENT CHEMICALS     | LIME SLUDGE 021826         | 225.00    | 326       |
| 200-57631-160 WATER TREATMENT CHEMICALS     | LIME SLUDGE -022526        | 200.00    | 326       |
| 200-57631-160 WATER TREATMENT CHEMICALS     | LIME SLUDGE 021126         | 300.00    | 326       |
| Total PATS SERVICES INC:                    |                            | 950.00    |           |
| <b>PREMIUM WATERS INC</b>                   |                            |           |           |
| 100-51730-160 VH BLDG SUPPLIES              | DRINKING WATER VILLAGE HA  | 50.74     | 326       |
| Total PREMIUM WATERS INC:                   |                            | 50.74     |           |
| <b>RYDIN DECAL</b>                          |                            |           |           |
| 100-55411-160 LAKEFRONT SUPPLIES            | RESIDENT STICKERS          | 430.00    | 326       |
| 100-55411-160 LAKEFRONT SUPPLIES            | BOAT & TRAILER PERMITS     | 688.00    | 326       |
| 100-55411-160 LAKEFRONT SUPPLIES            | SHIPPING                   | 52.26     | 326       |
| Total RYDIN DECAL:                          |                            | 1,170.26  |           |
| <b>SAFEBUILT LLC</b>                        |                            |           |           |
| 100-53100-211 BLDG INSPECTION CONTRACT      | FEBRUARY 2026 BUILDING INS | 9,144.36  | 326       |
| Total SAFEBUILT LLC:                        |                            | 9,144.36  |           |
| <b>SECURIAN FINANCIAL GROUP INC</b>         |                            |           |           |
| 100-52120-124 POLICE LIFE INSURANCE         | APRIL LIFE INS POLICE      | 115.27    | 326       |
| 100-54100-123 DPW ADMIN HEALTH INSURANCE    | APRIL LIFE INS DPW         | 7.56      | 326       |
| 100-54310-124 STREETS LIFE INSURANCE        | APRIL LIFE INS STREETS     | 28.42     | 326       |
| 100-55410-124 PARKS LIFE INSURANCE          | APRIL LIFE INS PARKS       | 23.48     | 326       |
| 200-57630-124 WATER TREATMENT - LIFE INS    | APRIL LIFE INS WATER TREAT | 4.92      | 326       |
| 200-57640-124 WATER DISTRIBUTION - LIFE INS | APRIL LIFE INS WATER DIST  | 4.92      | 326       |
| 200-57902-124 WATER ACCOUNTING - LIFE INS   | APRIL LIFE INS WATER ACCT  | 19.08     | 326       |
| 230-58100-124 KNC LIFE INSURANCE            | APRIL LIFE INS KNC         | 5.49      | 326       |
| 200-57920-124 WATER ADMIN - LIFE INS        | APRIL LIFE INS WATER ADMIN | 15.51     | 326       |
| 300-58964-124 SEWER ACCOUNTING - LIFE INS   | APRIL LIFE INS SEWER ACCT  | 19.07     | 326       |
| 300-58965-124 SEWER ADMIN - LIFE INS        | APRIL LIFE INS SEWER ADMIN | 15.51     | 326       |
| 100-51410-124 GEN ADMIN LIFE INSURANCE      | APRIL LIFE INS GEN ADMIN   | 91.22     | 326       |
| 100-55210-124 REC DEPT LIFE INSURANCE       | APRIL LIFE INS REC DEPT    | 6.05      | 326       |
| 400-58100-124 LIFE INSURANCE                | APRIL LIFE INS LIBRARY     | 50.76     | 326       |
| 100-21257 LIFE INSURANCE PAYABLE            | EMPLOYEE CONTRIBUTION      | 454.52    | 326       |
| Total SECURIAN FINANCIAL GROUP INC:         |                            | 861.78    |           |

| GL Account and Title                         | Description                 | Amount    | GL Period |
|----------------------------------------------|-----------------------------|-----------|-----------|
| <b>THE PARTS PLACE</b>                       |                             |           |           |
| 300-58967-150 SEWER VEHICLE REPAIRS & MAINT  | AIR BRAKE TUBING & UNION    | 16.22     | 326       |
| Total THE PARTS PLACE:                       |                             | 16.22     |           |
| <b>TOP PACK DEFENSE LLC</b>                  |                             |           |           |
| 130-52120-125 POLICE REFERENDUM UNIFORM      | HAMMETT - LS WHITE          | 80.74     | 326       |
| 100-52120-125 POLICE UNIFORMS                | RUDI -TIE                   | 6.50      | 326       |
| Total TOP PACK DEFENSE LLC:                  |                             | 87.24     |           |
| <b>U.S. POSTAL SERVICE</b>                   |                             |           |           |
| 200-57921-160 WATER OFFICE SUPPLIES          | POST OFFICE BOX RENTAL 186  | 94.00     | 326       |
| 300-58969-160 SEWER OFFICE SUPPLIES          | POST OFFICE BOX RENTAL 186  | 94.00     | 326       |
| Total U.S. POSTAL SERVICE:                   |                             | 188.00    |           |
| <b>ULINE</b>                                 |                             |           |           |
| 500-51410-150 VILLAGE HALL-WALWORTH ST REMOD | CONFERENCE TABLE            | 692.36    | 326       |
| Total ULINE:                                 |                             | 692.36    |           |
| <b>VALENTINO RUDI</b>                        |                             |           |           |
| 100-52120-190 POLICE TRAINING                | TRAINING REIMBURSEMENT M    | 46.59     | 326       |
| Total VALENTINO RUDI:                        |                             | 46.59     |           |
| <b>VANDEWALLE &amp; ASSOCIATES</b>           |                             |           |           |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R THE BAY CLUB 139 CONGRE   | 680.00    | 326       |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | R THE PRESERVE              | 2,520.00  | 326       |
| Total VANDEWALLE & ASSOCIATES:               |                             | 3,200.00  |           |
| <b>VON BRIESEN &amp; ROPER, S.C.</b>         |                             |           |           |
| 100-51610-000 LEGAL SERVICES                 | LABOR & EMPLOYEMENT ATTO    | 115.50    | 326       |
| Total VON BRIESEN & ROPER, S.C.:             |                             | 115.50    |           |
| <b>W.S. DARLEY &amp; CO.</b>                 |                             |           |           |
| 215-52320-165 FIRE DUES 2% EXPENDITURES      | 2 1/2 INCH NOZZLE           | 1,608.12  | 326       |
| Total W.S. DARLEY & CO.:                     |                             | 1,608.12  |           |
| <b>WALCOMET</b>                              |                             |           |           |
| 300-58980-300 WALCOMET SEWERAGE EXPENSES     | FEBRUARY 2026 MONTHLY SE    | 56,232.00 | 326       |
| Total WALCOMET:                              |                             | 56,232.00 |           |
| <b>WALWORTH COUNTY PUBLIC WORKS</b>          |                             |           |           |
| 100-54310-280 SNOW/ICE CONTROL MATERIALS     | JANUARY ROAD SALT           | 8,055.65  | 326       |
| Total WALWORTH COUNTY PUBLIC WORKS:          |                             | 8,055.65  |           |
| <b>WAUKESHA COUNTY TECHNICAL COLLEGE</b>     |                             |           |           |
| 100-52120-190 POLICE TRAINING                | INVESTIGATION TRAINING - RA | 250.00    | 326       |
| Total WAUKESHA COUNTY TECHNICAL COLLEGE:     |                             | 250.00    |           |

| GL Account and Title                         | Description               | Amount     | GL Period |
|----------------------------------------------|---------------------------|------------|-----------|
| <b>WILLIAMS BAY BUSINESS ASSN</b>            |                           |            |           |
| 100-51965-000 WMS BAY BUSINESS ASSOC         | 4TH QTR2025 ROOM TAX BALA | 64.54      | 326       |
| Total WILLIAMS BAY BUSINESS ASSN:            |                           | 64.54      |           |
| <b>WISCONSIN PROFESSIONAL POLICE</b>         |                           |            |           |
| 100-21262 UNION DUES PAYABLE                 | MARCH 2026 UNION DUES     | 282.00     | 326       |
| Total WISCONSIN PROFESSIONAL POLICE:         |                           | 282.00     |           |
| <b>WISCONSIN STATE LABORATORY OF HYGIENE</b> |                           |            |           |
| 200-57623-170 WATER TESTING                  | FLUORIDE JANUARY          | 31.00      | 326       |
| 200-57623-170 WATER TESTING                  | FLUORIDE FEBRUARY         | 31.00      | 326       |
| Total WISCONSIN STATE LABORATORY OF HYGIENE: |                           | 62.00      |           |
| Total 326:                                   |                           | 244,410.17 |           |
| Grand Totals:                                |                           | 244,410.17 |           |

Village Board Approval Date: \_\_\_\_\_

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                        | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEARNED     | PCNT |
|----------------------------------------|---------------|------------|--------------|--------------|------|
| <u>TAXES</u>                           |               |            |              |              |      |
| 100-41100 TAX LEVY-GENERAL             | 349,898.20    | 349,898.20 | 1,807,432.00 | 1,457,533.80 | 19.4 |
| 100-41104 UTILITY TAX EQUIVALENT       | .00           | .00        | 77,000.00    | 77,000.00    | .0   |
| 100-41105 ROOM TAX                     | 11,967.85     | 11,967.85  | 75,000.00    | 63,032.15    | 16.0 |
| 100-41106 CABLE FRANCHISE FEES         | .00           | .00        | 48,000.00    | 48,000.00    | .0   |
| 100-41110 MERCY PILOT                  | .00           | .00        | 60,793.68    | 60,793.68    | .0   |
| 100-41111 WLC PILOT                    | .00           | .00        | 37,500.00    | 37,500.00    | .0   |
| TOTAL TAXES                            | 361,866.05    | 361,866.05 | 2,105,725.68 | 1,743,859.63 | 17.2 |
| <u>INTERGOVERNMENTAL</u>               |               |            |              |              |      |
| 100-42001 EXEMPT COMPUTER AID          | .00           | .00        | 500.00       | 500.00       | .0   |
| 100-42002 STATE SHARED REVENUE         | .00           | .00        | 148,638.19   | 148,638.19   | .0   |
| 100-42006 TRANSPORTATION AID           | 51,336.14     | 51,336.14  | 210,000.00   | 158,663.86   | 24.5 |
| 100-42007 POLICE TRAINING FROM STATE   | 1,000.00      | 1,000.00   | 1,400.00     | 400.00       | 71.4 |
| 100-42008 OTHER STATE AIDS             | .00           | .00        | 5,000.00     | 5,000.00     | .0   |
| 100-42009 POLICE GRANT FROM CTY        | .00           | .00        | 3,000.00     | 3,000.00     | .0   |
| 100-42010 POLICE SRO REVENUE           | 32,620.05     | 32,620.05  | 68,000.00    | 35,379.95    | 48.0 |
| TOTAL INTERGOVERNMENTAL                | 84,956.19     | 84,956.19  | 436,538.19   | 351,582.00   | 19.5 |
| <u>LICENSES &amp; PERMITS</u>          |               |            |              |              |      |
| 100-43001 LIQUOR/BEER LICENSE          | 650.00        | 650.00     | 6,525.00     | 5,875.00     | 10.0 |
| 100-43002 OPERATOR LICENSE             | 110.00        | 110.00     | 2,700.00     | 2,590.00     | 4.1  |
| 100-43006 BUILDING PERMITS             | 9,341.52      | 9,341.52   | 290,000.00   | 280,658.48   | 3.2  |
| 100-43007 ELECTRICAL PERMITS           | 1,869.80      | 1,869.80   | 20,000.00    | 18,130.20    | 9.4  |
| 100-43008 PLUMBING PERMITS             | 2,235.52      | 2,235.52   | 22,000.00    | 19,764.48    | 10.2 |
| 100-43009 ROOM TAX PERMIT              | 350.00        | 350.00     | 600.00       | 250.00       | 58.3 |
| 100-43014 CIGARETTE LICENSE            | .00           | .00        | 300.00       | 300.00       | .0   |
| 100-43015 ZONING AND PLANNING FEES     | 3,640.00      | 3,640.00   | 20,000.00    | 16,360.00    | 18.2 |
| 100-43016 TREE PERMIT                  | .00           | .00        | 6,000.00     | 6,000.00     | .0   |
| 100-43018 DOG LICENSE                  | 323.00        | 323.00     | 1,000.00     | 677.00       | 32.3 |
| 100-43021 TOURIST ROOMING HOUSE PERMIT | 4,950.00      | 4,950.00   | 7,500.00     | 2,550.00     | 66.0 |
| 100-43022 SHORT TERM RENTAL PERMIT     | 950.00        | 950.00     | 25,000.00    | 24,050.00    | 3.8  |
| 100-43025 TRANSIENT MERCHANT PERMIT    | .00           | .00        | 400.00       | 400.00       | .0   |
| TOTAL LICENSES & PERMITS               | 24,419.84     | 24,419.84  | 402,025.00   | 377,605.16   | 6.1  |



VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED   | PCNT |
|------------------------------------------|---------------|------------|------------|------------|------|
| <u>PUBLIC CHARGES FOR SERVICE</u>        |               |            |            |            |      |
| 100-44040 POLICE GEN REVENUE             | 21.00         | 21.00      | 250.00     | 229.00     | 8.4  |
| 100-44049 SPECIAL ASSESSMENT LETTERS     | 184.00        | 184.00     | 4,000.00   | 3,816.00   | 4.6  |
| 100-44060 STREET OPENING PERMIT          | 200.00        | 200.00     | 1,000.00   | 800.00     | 20.0 |
| 100-44090 DONATION/SPONSORSHIP REVENUE   | .00           | .00        | 7,000.00   | 7,000.00   | .0   |
| 100-44092 RECREATION MISC REVENUE        | .00           | .00        | 2,000.00   | 2,000.00   | .0   |
| 100-44094 ATHLETIC PROGRAM REVENUE       | 60.00         | 60.00      | 12,500.00  | 12,440.00  | .5   |
| 100-44098 REC DEPT PROGRAM REVENUE       | 360.00        | 360.00     | 12,000.00  | 11,640.00  | 3.0  |
| 100-44107 FACILITY RENTAL REVENUE        | 1,025.00      | 1,025.00   | 8,200.00   | 7,175.00   | 12.5 |
| 100-44301 WATERWAY MARKERS               | .00           | .00        | 6,300.00   | 6,300.00   | .0   |
| 100-44620 LAKEFRONT/SHORE INCOME         | 15.00         | 15.00      | 8,200.00   | 8,185.00   | .2   |
| 100-44621 BEACH REVENUE                  | 24.00         | 24.00      | 85,000.00  | 84,976.00  | .0   |
| 100-44622 LAUNCH REVENUE                 | 121.00        | 121.00     | 300,000.00 | 299,879.00 | .0   |
| 100-44623 HORVATH DRY STORAGE REVENUE    | .00           | .00        | 25,300.00  | 25,300.00  | .0   |
| 100-44625 TOWN OF LINN BEACH REVENUE     | .00           | .00        | 14,000.00  | 14,000.00  | .0   |
| 100-44630 KAYAK/PADDLEBOARD RENTAL FEES  | .00           | .00        | 10,805.00  | 10,805.00  | .0   |
| TOTAL PUBLIC CHARGES FOR SERVICE         | 2,010.00      | 2,010.00   | 496,555.00 | 494,545.00 | .4   |
| <u>FINES &amp; FORFEITURES</u>           |               |            |            |            |      |
| 100-45001 COURT FINE REVENUE             | 437.64        | 437.64     | 7,500.00   | 7,062.36   | 5.8  |
| 100-45002 PARKING TICKET REVENUE         | 175.00        | 175.00     | 4,000.00   | 3,825.00   | 4.4  |
| TOTAL FINES & FORFEITURES                | 612.64        | 612.64     | 11,500.00  | 10,887.36  | 5.3  |
| <u>SOURCE 46</u>                         |               |            |            |            |      |
| 100-46000 WEED AND NUISANCE CONTROL      | .00           | .00        | 750.00     | 750.00     | .0   |
| TOTAL SOURCE 46                          | .00           | .00        | 750.00     | 750.00     | .0   |
| <u>COMMERCIAL</u>                        |               |            |            |            |      |
| 100-48003 EMS BILLABLE AR                | 400.00        | 400.00     | .00 (      | 400.00)    | .0   |
| 100-48004 INTEREST ON INVESTMENTS        | 25,902.37     | 25,902.37  | 80,827.00  | 54,924.63  | 32.1 |
| 100-48006 SNOW REMOVAL AR                | 655.00        | 655.00     | .00 (      | 655.00)    | .0   |
| 100-48007 LEGAL SERVICES AR              | 8,575.00      | 8,575.00   | 40,000.00  | 31,425.00  | 21.4 |
| 100-48008 ENGINEERING SERVICES AR        | 11,166.60     | 11,166.60  | 40,000.00  | 28,833.40  | 27.9 |
| 100-48009 PLANNING SERVICES AR           | .00           | .00        | 20,000.00  | 20,000.00  | .0   |
| 100-48011 MISC MUNI SERVICES AR          | 4,514.13      | 4,514.13   | .00 (      | 4,514.13)  | .0   |
| 100-48013 BOAT SLIP RENTAL               | .00           | .00        | 309,750.00 | 309,750.00 | .0   |
| 100-48015 GENEVA LK LAW ENFORCEMENT AGCY | .00           | .00        | 32,000.00  | 32,000.00  | .0   |
| 100-48016 MUNICIPAL BUSINESS LEASE PYMT  | .00           | .00        | 1,000.00   | 1,000.00   | .0   |
| 100-48017 TOWER LEASE                    | 2,000.00      | 2,000.00   | .00 (      | 2,000.00)  | .0   |
| 100-48020 GLEA CBCW GRANT                | .00           | .00        | 2,400.00   | 2,400.00   | .0   |
| TOTAL COMMERCIAL                         | 53,213.10     | 53,213.10  | 525,977.00 | 472,763.90 | 10.1 |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                     | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEARNED     | PCNT   |
|-------------------------------------|---------------|------------|--------------|--------------|--------|
| <u>MISCELLANEOUS</u>                |               |            |              |              |        |
| 100-49002 INSURANCE PAYMENTS/REBATE | .00           | .00        | 3,000.00     | 3,000.00     | .0     |
| 100-49003 SALE OF VGE ASSET         | 41,210.22     | 41,210.22  | 1,000.00     | ( 40,210.22) | 4121.0 |
| 100-49009 GENERAL MISC UNCLASS      | 25.00         | 25.00      | 500.00       | 475.00       | 5.0    |
| TOTAL MISCELLANEOUS                 | 41,235.22     | 41,235.22  | 4,500.00     | ( 36,735.22) | 916.3  |
| TOTAL FUND REVENUE                  | 568,313.04    | 568,313.04 | 3,983,570.87 | 3,415,257.83 | 14.3   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|----------------------------------------------|---------------|------------|------------|------------|------|
| <u>GENERAL GOVERNMENT</u>                    |               |            |            |            |      |
| 100-51110-110 VILLAGE BOARD WAGES            | .00           | .00        | 22,100.00  | 22,100.00  | .0   |
| 100-51110-121 VILLAGE BOARD FICA             | .00           | .00        | 1,700.00   | 1,700.00   | .0   |
| 100-51110-130 VILLAGE BOARD OTHER EXPENSE    | .00           | .00        | 1,000.00   | 1,000.00   | .0   |
| 100-51210-110 MUNICIPAL COURT WAGES          | .00           | .00        | 4,200.00   | 4,200.00   | .0   |
| 100-51210-130 MUNICIPAL COURT OTHER EXPENSE  | .00           | .00        | 1,000.00   | 1,000.00   | .0   |
| 100-51210-150 MUNICIPAL COURT IT FEES        | 116.94        | 116.94     | .00        | ( 116.94)  | .0   |
| 100-51400-000 RECRUITING FEES                | 86.87         | 86.87      | .00        | ( 86.87)   | .0   |
| 100-51410-110 GEN ADMIN WAGES                | 13,505.01     | 13,505.01  | 175,915.87 | 162,410.86 | 7.7  |
| 100-51410-112 GEN ADMIN OT WAGES             | 25.91         | 25.91      | 200.00     | 174.09     | 13.0 |
| 100-51410-121 GEN ADMIN FICA                 | 972.77        | 972.77     | 13,457.56  | 12,484.79  | 7.2  |
| 100-51410-122 GEN ADMIN RETIREMENT           | 974.26        | 974.26     | 12,665.94  | 11,691.68  | 7.7  |
| 100-51410-123 GEN ADMIN HEALTH INSURANCE     | 2,174.99      | 2,174.99   | 40,002.79  | 37,827.80  | 5.4  |
| 100-51410-124 GEN ADMIN LIFE INSURANCE       | 88.70         | 88.70      | 1,064.28   | 975.58     | 8.3  |
| 100-51410-127 GEN ADMIN HSA FUNDING          | .00           | .00        | 7,250.00   | 7,250.00   | .0   |
| 100-51410-130 GEN ADMIN IT EXPENSE           | 80.00         | 80.00      | 5,000.00   | 4,920.00   | 1.6  |
| 100-51410-150 GEN ADMIN REPAIRS/MAINT        | .00           | .00        | 4,000.00   | 4,000.00   | .0   |
| 100-51410-160 GEN ADMIN SUPPLIES             | 535.34        | 535.34     | 10,000.00  | 9,464.66   | 5.4  |
| 100-51410-161 GEN ADMIN POSTAGE              | .00           | .00        | 8,900.00   | 8,900.00   | .0   |
| 100-51410-162 GEN ADMIN COPIER EXPENSE       | 265.14        | 265.14     | 3,600.00   | 3,334.86   | 7.4  |
| 100-51410-190 GEN ADMIN TRAINING             | 606.16        | 606.16     | 10,600.00  | 9,993.84   | 5.7  |
| 100-51410-200 GEN ADMIN TELEPHONE            | 103.83        | 103.83     | 4,000.00   | 3,896.17   | 2.6  |
| 100-51410-210 GEN ADMIN PUBLICATIONS         | .00           | .00        | 3,500.00   | 3,500.00   | .0   |
| 100-51410-300 GEN ADMIN CODIFICATION         | .00           | .00        | 6,100.00   | 6,100.00   | .0   |
| 100-51412-000 ELECTION EXPENSE               | .00           | .00        | 18,495.00  | 18,495.00  | .0   |
| 100-51412-110 ELECTION WAGES                 | .00           | .00        | 14,000.00  | 14,000.00  | .0   |
| 100-51412-121 ELECTION FICA                  | .00           | .00        | 60.00      | 60.00      | .0   |
| 100-51414-000 SOFTWARE LICENSE & IT SUPPORT  | 5,354.25      | 5,354.25   | 30,000.00  | 24,645.75  | 17.9 |
| 100-51414-100 LASERFICHE EXPENSE             | .00           | .00        | 3,100.00   | 3,100.00   | .0   |
| 100-51415-000 LEAGUE EXPENSES/DUES           | .00           | .00        | 3,000.00   | 3,000.00   | .0   |
| 100-51510-000 INSURANCE EXPENSE              | 50,672.00     | 50,672.00  | 66,000.00  | 15,328.00  | 76.8 |
| 100-51520-000 ASSESSOR CONTRACT              | 2,500.00      | 2,500.00   | 30,000.00  | 27,500.00  | 8.3  |
| 100-51560-000 CONTINGENCY                    | .00           | .00        | 50,000.00  | 50,000.00  | .0   |
| 100-51570-000 AUDIT EXPENSE                  | 1,575.00      | 1,575.00   | 28,150.00  | 26,575.00  | 5.6  |
| 100-51610-000 LEGAL SERVICES                 | .00           | .00        | 30,000.00  | 30,000.00  | .0   |
| 100-51630-000 LEGAL/ENGINEER/PLANNING AR     | .00           | .00        | 100,000.00 | 100,000.00 | .0   |
| 100-51670-000 MISC MUNI SERVICES COST RECOV  | .00           | .00        | 1,200.00   | 1,200.00   | .0   |
| 100-51720-150 LIONS FIELD HOUSE REPAIR/MAINT | .00           | .00        | 1,200.00   | 1,200.00   | .0   |
| 100-51720-160 LIONS FIELD HOUSE SUPPLIES     | .00           | .00        | 500.00     | 500.00     | .0   |
| 100-51720-170 LIONS FIELD HOUSE GAS          | 328.51        | 328.51     | 2,000.00   | 1,671.49   | 16.4 |
| 100-51720-171 LIONS FIELD HOUSE ELECTRIC     | 174.38        | 174.38     | 1,800.00   | 1,625.62   | 9.7  |
| 100-51720-173 LIONS FIELD HOUSE W&S          | 204.37        | 204.37     | 1,000.00   | 795.63     | 20.4 |
| 100-51720-175 JANITORIAL SERVICES            | 453.17        | 453.17     | 5,800.00   | 5,346.83   | 7.8  |
| 100-51730-150 VH BLDG REPAIRS/MAINT          | .00           | .00        | 2,500.00   | 2,500.00   | .0   |
| 100-51730-160 VH BLDG SUPPLIES               | 79.84         | 79.84      | 1,500.00   | 1,420.16   | 5.3  |
| 100-51730-170 VH BLDG GAS                    | 448.85        | 448.85     | 2,500.00   | 2,051.15   | 18.0 |
| 100-51730-171 VH BLDG ELECTRIC               | 1,075.51      | 1,075.51   | 8,000.00   | 6,924.49   | 13.4 |
| 100-51730-173 VH BLDG WATER & SEWER          | 501.34        | 501.34     | 2,000.00   | 1,498.66   | 25.1 |
| 100-51730-175 JANITORIAL SERVICES            | 702.00        | 702.00     | 8,000.00   | 7,298.00   | 8.8  |
| 100-51920-000 LEAGUE EXPENSES/DUES           | .00           | .00        | 5,249.27   | 5,249.27   | .0   |
| 100-51965-000 WMS BAY BUSINESS ASSOC         | .00           | .00        | 55,000.00  | 55,000.00  | .0   |
| 100-51970-000 SHORT TERM RENTAL ADMIN        | .00           | .00        | 6,600.00   | 6,600.00   | .0   |
| 100-51990-000 EMPLOYEE RECOGNITION           | .00           | .00        | 375.00     | 375.00     | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

| GENERAL FUND             |               |            |            |            |      |
|--------------------------|---------------|------------|------------|------------|------|
|                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
| TOTAL GENERAL GOVERNMENT | 83,605.14     | 83,605.14  | 814,285.71 | 730,680.57 | 10.3 |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL   | BUDGET     | UNEXPENDED   | PCNT    |
|----------------------------------------------|---------------|--------------|------------|--------------|---------|
| <u>PUBLIC SAFETY</u>                         |               |              |            |              |         |
| 100-52120-110 POLICE WAGES                   | 62,085.90     | 62,085.90    | 760,025.00 | 697,939.10   | 8.2     |
| 100-52120-111 POLICE PT SHIFT PREMIUM        | .00           | .00          | 500.00     | 500.00       | .0      |
| 100-52120-112 POLICE OT WAGES                | 6,638.97      | 6,638.97     | 45,000.00  | 38,361.03    | 14.8    |
| 100-52120-118 EMPLOYEE EDUCATION             | .00           | .00          | 9,000.00   | 9,000.00     | .0      |
| 100-52120-121 POLICE FICA                    | 5,145.01      | 5,145.01     | 63,779.93  | 58,634.92    | 8.1     |
| 100-52120-122 POLICE RETIREMENT              | 9,609.85      | 9,609.85     | 118,602.97 | 108,993.12   | 8.1     |
| 100-52120-123 POLICE HEALTH INSURANCE        | 18,460.13     | 18,460.13    | 190,124.25 | 171,664.12   | 9.7     |
| 100-52120-124 POLICE LIFE INSURANCE          | 110.72        | 110.72       | 1,355.00   | 1,244.28     | 8.2     |
| 100-52120-125 POLICE UNIFORMS                | 213.27        | 213.27       | 10,000.00  | 9,786.73     | 2.1     |
| 100-52120-127 POLICE HSA FUNDING             | .00           | .00          | 37,500.00  | 37,500.00    | .0      |
| 100-52120-130 POLICE IT EXPENSE              | 23,709.03     | 23,709.03    | 55,000.00  | 31,290.97    | 43.1    |
| 100-52120-150 POLICE REPAIRS/MAINT           | 202.07        | 202.07       | 10,500.00  | 10,297.93    | 1.9     |
| 100-52120-160 POLICE SUPPLIES                | .00           | .00          | 5,300.00   | 5,300.00     | .0      |
| 100-52120-161 POLICE POSTAGE/CONFINEMENT     | .00           | .00          | 350.00     | 350.00       | .0      |
| 100-52120-180 POLICE FUEL                    | 1,410.83      | 1,410.83     | 20,000.00  | 18,589.17    | 7.1     |
| 100-52120-190 POLICE TRAINING                | 3,047.27      | 3,047.27     | 27,181.00  | 24,133.73    | 11.2    |
| 100-52120-200 POLICE TELEPHONE               | 298.48        | 298.48       | 6,500.00   | 6,201.52     | 4.6     |
| 100-52120-210 POLICE COMMUNITY PROGRAMS      | .00           | .00          | 3,000.00   | 3,000.00     | .0      |
| 100-52120-220 POLICE LICENSE SUPENSION FEE   | 3.00          | 3.00         | .00        | ( 3.00)      | .0      |
| 100-52130-110 WATER SAFETY PATROL            | .00           | .00          | 31,720.00  | 31,720.00    | .0      |
| 100-52130-120 GENEVA LAKE ENVIRONMENTAL AGCY | ( 45,000.00)  | ( 45,000.00) | 45,000.00  | 90,000.00    | (100.0) |
| 100-52130-130 GENEVA LAKE LAW ENFORCEMENT    | 101,222.58    | 101,222.58   | 75,000.00  | ( 26,222.58) | 135.0   |
| 100-52130-150 EMERGENCY MANAGEMENT           | .00           | .00          | 1,200.00   | 1,200.00     | .0      |
| 100-52320-106 FIRE DEPT OFFICER PAY          | .00           | .00          | 22,699.36  | 22,699.36    | .0      |
| 100-52320-107 FIRE DEPT MEETING PAY          | .00           | .00          | 1,938.05   | 1,938.05     | .0      |
| 100-52320-108 FIRE DEPT DRILL PAY            | .00           | .00          | 6,691.33   | 6,691.33     | .0      |
| 100-52320-109 FIRE DEPT CALLS PAY            | .00           | .00          | 7,469.56   | 7,469.56     | .0      |
| 100-52320-110 FIRE/RESCUE UNEMPLOYMENT       | .00           | .00          | 100.00     | 100.00       | .0      |
| 100-52320-120 FIRE DEPT TRAINING PAY         | .00           | .00          | 500.00     | 500.00       | .0      |
| 100-52320-121 FIRE DEPT FICA                 | .00           | .00          | 2,968.07   | 2,968.07     | .0      |
| 100-52320-122 FIRE DEPT RETIREMENT           | .00           | .00          | 1,400.00   | 1,400.00     | .0      |
| 100-52320-130 FIRE DEPT IT                   | 143.60        | 143.60       | 1,500.00   | 1,356.40     | 9.6     |
| 100-52320-150 FIRE DEPT REPAIRS/MAINT        | .00           | .00          | 16,000.00  | 16,000.00    | .0      |
| 100-52320-160 FIRE DEPT SUPPLIES             | 225.00        | 225.00       | 6,500.00   | 6,275.00     | 3.5     |
| 100-52320-170 FIRE DEPT GAS                  | .00           | .00          | 5,300.00   | 5,300.00     | .0      |
| 100-52320-171 FIRE DEPT ELECTRIC             | 201.61        | 201.61       | 2,000.00   | 1,798.39     | 10.1    |
| 100-52320-173 FIRE DEPT WATER & SEWER        | 215.85        | 215.85       | 800.00     | 584.15       | 27.0    |
| 100-52320-180 FIRE DEPT FUEL                 | .00           | .00          | 1,000.00   | 1,000.00     | .0      |
| 100-52320-190 FIRE DEPT TRAINING/CONFERENCES | .00           | .00          | 1,000.00   | 1,000.00     | .0      |
| 100-52320-200 FIRE DEPT TELEPHONE            | 348.39        | 348.39       | 3,500.00   | 3,151.61     | 10.0    |
| 100-52340-106 DIVE TEAM OFFICER PAY          | .00           | .00          | 988.80     | 988.80       | .0      |
| 100-52340-107 DIVE TEAM MEETING PAY          | .00           | .00          | 659.20     | 659.20       | .0      |
| 100-52340-121 DIVE TEAM FICA                 | .00           | .00          | 133.90     | 133.90       | .0      |
| 100-52340-145 DIVE TEAM TANK MAINTENANCE     | .00           | .00          | 4,260.00   | 4,260.00     | .0      |
| 100-52340-150 DIVE TEAM REPAIRS/MAINT        | .00           | .00          | 150.00     | 150.00       | .0      |
| 100-52340-190 DIVE TEAM TRAINING             | .00           | .00          | 2,000.00   | 2,000.00     | .0      |
| 100-52360-106 RESCUE DEPT OFFICER PAY        | .00           | .00          | 5,900.00   | 5,900.00     | .0      |
| 100-52360-107 RESCUE DEPT MEETING PAY        | .00           | .00          | 700.00     | 700.00       | .0      |
| 100-52360-108 RESCUE DEPT TRAINING PAY       | .00           | .00          | 1,700.00   | 1,700.00     | .0      |
| 100-52360-109 RESCUE DEPT CALLS PAY          | .00           | .00          | 2,000.00   | 2,000.00     | .0      |
| 100-52360-121 RESCUE DEPT FICA               | .00           | .00          | 800.00     | 800.00       | .0      |
| 100-52360-122 RESCUE DEPT RETIREMENT         | .00           | .00          | 100.00     | 100.00       | .0      |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|--------------------------------------|---------------|------------|--------------|--------------|------|
| 100-52360-130 RESCUE DEPT IT EXPENSE | 13.29         | 13.29      | 350.00       | 336.71       | 3.8  |
| 100-52360-160 RESCUE DEPT SUPPLIES   | 142.12        | 142.12     | 800.00       | 657.88       | 17.8 |
| 100-52360-190 RESCUE DEPT TRAINING   | .00           | .00        | 1,500.00     | 1,500.00     | .0   |
| 100-52360-200 RESCUE DEPT TELEPHONE  | 73.22         | 73.22      | 1,200.00     | 1,126.78     | 6.1  |
|                                      |               |            |              |              |      |
| TOTAL PUBLIC SAFETY                  | 188,520.19    | 188,520.19 | 1,621,246.42 | 1,432,726.23 | 11.6 |

PUBLIC SAFETY

|                                          |     |     |            |            |    |
|------------------------------------------|-----|-----|------------|------------|----|
| 100-53100-160 BLDG INSP SUPPLIES         | .00 | .00 | 500.00     | 500.00     | .0 |
| 100-53100-210 ZONING INSPECTION CONTRACT | .00 | .00 | 22,000.00  | 22,000.00  | .0 |
| 100-53100-211 BLDG INSPECTION CONTRACT   | .00 | .00 | 249,000.00 | 249,000.00 | .0 |
| 100-53100-215 CODE ENFORCEMENT CONTRACT  | .00 | .00 | 70,000.00  | 70,000.00  | .0 |
| 100-53100-220 STR ENFORCEMENT CONTRACT   | .00 | .00 | 9,100.00   | 9,100.00   | .0 |
|                                          |     |     |            |            |    |
| TOTAL PUBLIC SAFETY                      | .00 | .00 | 350,600.00 | 350,600.00 | .0 |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                           | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|-------------------------------------------|---------------|------------|------------|------------|------|
| <u>PUBLIC WORKS</u>                       |               |            |            |            |      |
| 100-54100-110 DPW ADMIN WAGES             | 3,700.34      | 3,700.34   | 47,740.49  | 44,040.15  | 7.8  |
| 100-54100-121 DPW ADMIN FICA              | 246.40        | 246.40     | 3,652.15   | 3,405.75   | 6.8  |
| 100-54100-122 DPW ADMIN RETIREMENT        | 264.42        | 264.42     | 3,437.32   | 3,172.90   | 7.7  |
| 100-54100-123 DPW ADMIN HEALTH INSURANCE  | 1,150.58      | 1,150.58   | 13,266.90  | 12,116.32  | 8.7  |
| 100-54100-124 DPW ADMIN LIFE INSURANCE    | .00           | .00        | 90.72      | 90.72      | .0   |
| 100-54100-127 DPW HSA FUNDING             | .00           | .00        | 2,500.00   | 2,500.00   | .0   |
| 100-54100-130 DPW IT EXPENSE              | 115.94        | 115.94     | .00 (      | 115.94)    | .0   |
| 100-54100-300 ENGINEERING                 | .00           | .00        | 9,000.00   | 9,000.00   | .0   |
| 100-54310-110 STREETS WAGES               | 7,174.12      | 7,174.12   | 90,754.69  | 83,580.57  | 7.9  |
| 100-54310-112 STREETS OT WAGES            | 486.54        | 486.54     | 2,000.00   | 1,513.46   | 24.3 |
| 100-54310-113 STREETS DBL OT WAGES        | 1,159.75      | 1,159.75   | 2,000.00   | 840.25     | 58.0 |
| 100-54310-121 STREETS FICA                | 659.49        | 659.49     | 7,063.90   | 6,404.41   | 9.3  |
| 100-54310-122 STREETS RETIREMENT          | 635.06        | 635.06     | 6,417.53   | 5,782.47   | 9.9  |
| 100-54310-123 STREETS HEALTH INSURANCE    | 1,754.59      | 1,754.59   | 21,333.19  | 19,578.60  | 8.2  |
| 100-54310-124 STREETS LIFE INSURANCE      | 28.42         | 28.42      | 340.87     | 312.45     | 8.3  |
| 100-54310-125 STREETS UNIFORMS            | .00           | .00        | 1,500.00   | 1,500.00   | .0   |
| 100-54310-127 STREETS HSA FUNDING         | .00           | .00        | 4,166.50   | 4,166.50   | .0   |
| 100-54310-150 STREETS EQUIP REPAIRS/MAINT | 2,360.43      | 2,360.43   | 25,000.00  | 22,639.57  | 9.4  |
| 100-54310-160 STREETS SUPPLIES            | .00           | .00        | 6,500.00   | 6,500.00   | .0   |
| 100-54310-170 STREETS GAS                 | 713.34        | 713.34     | 4,000.00   | 3,286.66   | 17.8 |
| 100-54310-171 STREETS ELECTRIC            | 607.88        | 607.88     | 6,000.00   | 5,392.12   | 10.1 |
| 100-54310-173 STREETS WATER & SEWER       | 215.85        | 215.85     | 900.00     | 684.15     | 24.0 |
| 100-54310-175 STREETS ROAD MAINTENANCE    | .00           | .00        | 30,000.00  | 30,000.00  | .0   |
| 100-54310-180 STREETS FUEL                | 258.06        | 258.06     | 9,500.00   | 9,241.94   | 2.7  |
| 100-54310-190 STREETS TRAINING            | 267.00        | 267.00     | 1,500.00   | 1,233.00   | 17.8 |
| 100-54310-200 STREETS TELEPHONE           | 21.34         | 21.34      | 600.00     | 578.66     | 3.6  |
| 100-54310-280 SNOW/ICE CONTROL MATERIALS  | 417.57        | 417.57     | 17,500.00  | 17,082.43  | 2.4  |
| 100-54310-281 TRAFFIC SIGNS/MARKINGS      | 546.46        | 546.46     | 2,000.00   | 1,453.54   | 27.3 |
| 100-54310-282 HIGHWAY STRIPING/MARKING    | .00           | .00        | 1,000.00   | 1,000.00   | .0   |
| 100-54420-000 STREET LIGHTING             | 3,341.78      | 3,341.78   | 40,000.00  | 36,658.22  | 8.4  |
| 100-54710-000 REFUSE COLLECTIONS          | 13,134.06     | 13,134.06  | .00 (      | 13,134.06) | .0   |
| TOTAL PUBLIC WORKS                        | 39,259.42     | 39,259.42  | 359,764.26 | 320,504.84 | 10.9 |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT  |
|----------------------------------------------|---------------|------------|------------|------------|-------|
| <u>LEISURE ACTIVITIES</u>                    |               |            |            |            |       |
| 100-55210-110 REC DEPT WAGES                 | 7,823.30      | 7,823.30   | 129,500.00 | 121,676.70 | 6.0   |
| 100-55210-121 REC DEPT FICA                  | 585.80        | 585.80     | 9,486.00   | 8,900.20   | 6.2   |
| 100-55210-122 REC DEPT RETIREMENT            | 434.80        | 434.80     | 5,500.00   | 5,065.20   | 7.9   |
| 100-55210-123 REC DEPT HEALTH INSURANCE      | 923.09        | 923.09     | 11,200.00  | 10,276.91  | 8.2   |
| 100-55210-124 REC DEPT LIFE INSURANCE        | 6.05          | 6.05       | 80.00      | 73.95      | 7.6   |
| 100-55210-127 REC DEPT HSA FUNDING           | .00           | .00        | 2,500.00   | 2,500.00   | .0    |
| 100-55210-130 REC DEPT TECHNOLOGY/IT         | 523.11        | 523.11     | 2,100.00   | 1,576.89   | 24.9  |
| 100-55210-143 FACILITY MAINTENANC/EQUIPMENT  | .00           | .00        | 8,500.00   | 8,500.00   | .0    |
| 100-55210-160 REC DEPT SUPPLIES/MATERIALS    | 125.85        | 125.85     | 2,500.00   | 2,374.15   | 5.0   |
| 100-55210-161 REC DEPT MARKETING/PROMOTION   | .00           | .00        | 3,000.00   | 3,000.00   | .0    |
| 100-55210-190 REC DEPT TRAINING              | .00           | .00        | 1,200.00   | 1,200.00   | .0    |
| 100-55210-220 REC DEPT SOFTWARE/SUBSCRIPTION | 23.63         | 23.63      | 2,000.00   | 1,976.37   | 1.2   |
| 100-55210-270 REC DEPT ATHLETIC PROGRAM EXP  | .00           | .00        | 9,200.00   | 9,200.00   | .0    |
| 100-55210-275 REC DEPT PROGRAM EXPENSES      | 114.39        | 114.39     | 16,000.00  | 15,885.61  | .7    |
| 100-55210-278 EVENT EXPENSES                 | .00           | .00        | 3,750.00   | 3,750.00   | .0    |
| 100-55210-279 REC DEPT DONATION/SPONSORSHIP  | .00           | .00        | 1,000.00   | 1,000.00   | .0    |
| 100-55210-280 KAYAK/PADDLEBOARD EXPENSE      | .00           | .00        | 1,600.00   | 1,600.00   | .0    |
| 100-55410-110 PARKS WAGES                    | 2,721.67      | 2,721.67   | 65,218.78  | 62,497.11  | 4.2   |
| 100-55410-112 PARKS OT WAGES                 | 242.39        | 242.39     | 700.00     | 457.61     | 34.6  |
| 100-55410-113 PARKS DBL OT WAGES             | 927.07        | 927.07     | 550.00     | ( 377.07)  | 168.6 |
| 100-55410-115 PARKS CONTRACT LABOR           | .00           | .00        | 10,000.00  | 10,000.00  | .0    |
| 100-55410-121 PARKS FICA                     | 292.14        | 292.14     | 5,029.63   | 4,737.49   | 5.8   |
| 100-55410-122 PARKS RETIREMENT               | 280.15        | 280.15     | 2,495.73   | 2,215.58   | 11.2  |
| 100-55410-123 PARKS HEALTH INSURANCE         | 1,143.02      | 1,143.02   | 13,787.58  | 12,644.56  | 8.3   |
| 100-55410-124 PARKS LIFE INSURANCE           | 23.48         | 23.48      | 281.78     | 258.30     | 8.3   |
| 100-55410-125 PARKS UNIFORMS                 | .00           | .00        | 1,500.00   | 1,500.00   | .0    |
| 100-55410-127 PARKS HSA FUNDING              | .00           | .00        | 2,500.00   | 2,500.00   | .0    |
| 100-55410-148 TENNIS COURT MAINTENANCE       | .00           | .00        | 2,000.00   | 2,000.00   | .0    |
| 100-55410-150 PARKS REPAIRS/MAINT            | 2,046.57      | 2,046.57   | 19,000.00  | 16,953.43  | 10.8  |
| 100-55410-160 PARKS SUPPLIES                 | 13.81         | 13.81      | 1,800.00   | 1,786.19   | .8    |
| 100-55410-170 PARKS GAS                      | 200.47        | 200.47     | 3,500.00   | 3,299.53   | 5.7   |
| 100-55410-171 PARKS ELECTRIC                 | 902.04        | 902.04     | 8,000.00   | 7,097.96   | 11.3  |
| 100-55410-173 PARKS WATER & SEWER            | 1,033.33      | 1,033.33   | 3,500.00   | 2,466.67   | 29.5  |
| 100-55410-180 PARKS FUEL                     | 355.29        | 355.29     | 6,000.00   | 5,644.71   | 5.9   |
| 100-55411-110 LAKEFRONT WAGES                | .00           | .00        | 81,818.95  | 81,818.95  | .0    |
| 100-55411-121 LAKEFRONT FICA                 | .00           | .00        | 6,182.65   | 6,182.65   | .0    |
| 100-55411-125 LAKEFRONT UNIFORMS             | .00           | .00        | 500.00     | 500.00     | .0    |
| 100-55411-130 LAKEFRONT IT                   | 13.29         | 13.29      | 2,500.00   | 2,486.71   | .5    |
| 100-55411-150 LAKEFRONT REPAIRS/MAINT        | .00           | .00        | 8,000.00   | 8,000.00   | .0    |
| 100-55411-153 LAKEFRONT PIER REPAIRS         | .00           | .00        | 85,000.00  | 85,000.00  | .0    |
| 100-55411-154 LAKEFRONT PIER INSTALLATION    | .00           | .00        | 136,000.00 | 136,000.00 | .0    |
| 100-55411-160 LAKEFRONT SUPPLIES             | .00           | .00        | 14,500.00  | 14,500.00  | .0    |
| 100-55411-200 LAKEFRONT TELEPHONE            | 102.10        | 102.10     | 1,000.00   | 897.90     | 10.2  |
| 100-55412-000 GENEVA LK LEVEL CORP           | .00           | .00        | 500.00     | 500.00     | .0    |
| TOTAL LEISURE ACTIVITIES                     | 20,856.84     | 20,856.84  | 690,981.10 | 670,124.26 | 3.0   |



VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

|               |                                       | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT  |
|---------------|---------------------------------------|---------------|------------|--------------|--------------|-------|
|               | <u>CONSERVATION &amp; DEVELOPMENT</u> |               |            |              |              |       |
| 100-56120-000 | HOLIDAY DECORATION SUPPLIES           | 795.00        | 795.00     | 1,500.00     | 705.00       | 53.0  |
| 100-56130-000 | TREE ENHANCEMENT                      | .00           | .00        | 8,500.00     | 8,500.00     | .0    |
| 100-56420-190 | HORVATH PROPERTY EXPENSE              | 233.46        | 233.46     | 1,000.00     | 766.54       | 23.4  |
|               | TOTAL CONSERVATION & DEVELOPMENT      | 1,028.46      | 1,028.46   | 11,000.00    | 9,971.54     | 9.4   |
|               | <u>COST CATEGORY 57</u>               |               |            |              |              |       |
| 100-57921-142 | BANK SERVICE CHARGES AND FEES         | 43.00         | 43.00      | 300.00       | 257.00       | 14.3  |
| 100-57921-150 | LATE FEES, PENALTIES, INTEREST        | .00           | .00        | 50.00        | 50.00        | .0    |
|               | TOTAL COST CATEGORY 57                | 43.00         | 43.00      | 350.00       | 307.00       | 12.3  |
|               | TOTAL FUND EXPENDITURES               | 333,313.05    | 333,313.05 | 3,848,227.49 | 3,514,914.44 | 8.7   |
|               | NET REVENUE OVER EXPENDITURES         | 234,999.99    | 234,999.99 | 135,343.38   | ( 99,656.61) | 173.6 |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

POLCE DEPT DONATIONS

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|-----------|-------------------------------|---------------|------------|-----------|------------|------|
|           | <u>MISCELLANEOUS</u>          |               |            |           |            |      |
| 110-49200 | OPERATING TRANSFER IN         | .00           | .00        | 69,685.00 | 69,685.00  | .0   |
|           | TOTAL MISCELLANEOUS           | .00           | .00        | 69,685.00 | 69,685.00  | .0   |
|           | TOTAL FUND REVENUE            | .00           | .00        | 69,685.00 | 69,685.00  | .0   |
|           | NET REVENUE OVER EXPENDITURES | .00           | .00        | 69,685.00 | 69,685.00  | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

ARPA LOCAL RECOVERY FUNDS

|               |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET          | UNEXPENDED      | PCNT |
|---------------|-------------------------------|---------------|------------|-----------------|-----------------|------|
|               | <u>ARPA EXPENDITURES</u>      |               |            |                 |                 |      |
| 115-52320-165 | ARPA LOCAL RECOV EXPENDITURES | .00           | .00        | 1,047,644.00    | 1,047,644.00    | .0   |
|               | TOTAL ARPA EXPENDITURES       | .00           | .00        | 1,047,644.00    | 1,047,644.00    | .0   |
|               | TOTAL FUND EXPENDITURES       | .00           | .00        | 1,047,644.00    | 1,047,644.00    | .0   |
|               | NET REVENUE OVER EXPENDITURES | .00           | .00        | ( 1,047,644.00) | ( 1,047,644.00) | .0   |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

EMS IGA FUNDS

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED | PCNT |
|-----------|-------------------------------|---------------|------------|--------------|------------|------|
|           | <u>TAXES</u>                  |               |            |              |            |      |
| 120-41100 | EMS TAX LEVY                  | 179,665.12    | 179,665.12 | 928,077.00   | 748,411.88 | 19.4 |
|           | TOTAL TAXES                   | 179,665.12    | 179,665.12 | 928,077.00   | 748,411.88 | 19.4 |
|           | <u>MISCELLANEOUS</u>          |               |            |              |            |      |
| 120-49200 | OPERATING TRANSFER IN         | .00           | .00        | 119,567.00   | 119,567.00 | .0   |
|           | TOTAL MISCELLANEOUS           | .00           | .00        | 119,567.00   | 119,567.00 | .0   |
|           | TOTAL FUND REVENUE            | 179,665.12    | 179,665.12 | 1,047,644.00 | 867,978.88 | 17.2 |
|           | NET REVENUE OVER EXPENDITURES | 179,665.12    | 179,665.12 | 1,047,644.00 | 867,978.88 | 17.2 |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

POLICE 2025 REFERENDUM

|           |                             | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u>     | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-----------|-----------------------------|----------------------|-------------------|-------------------|-------------------|-------------|
|           | <u>SOURCE 41</u>            |                      |                   |                   |                   |             |
| 130-41100 | TAX LEVY- POLICE REFERENDUM | <u>77,431.56</u>     | <u>77,431.56</u>  | <u>399,980.00</u> | <u>322,548.44</u> | <u>19.4</u> |
|           | TOTAL SOURCE 41             | <u>77,431.56</u>     | <u>77,431.56</u>  | <u>399,980.00</u> | <u>322,548.44</u> | <u>19.4</u> |
|           | <u>SOURCE 42</u>            |                      |                   |                   |                   |             |
| 130-42004 | POLICE REFERENDUM REVENUE   | <u>.00</u>           | <u>.00</u>        | <u>399,980.00</u> | <u>399,980.00</u> | <u>.0</u>   |
|           | TOTAL SOURCE 42             | <u>.00</u>           | <u>.00</u>        | <u>399,980.00</u> | <u>399,980.00</u> | <u>.0</u>   |
|           | TOTAL FUND REVENUE          | <u>77,431.56</u>     | <u>77,431.56</u>  | <u>799,960.00</u> | <u>722,528.44</u> | <u>9.7</u>  |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

POLICE 2025 REFERENDUM

|                                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|----------------------------------------------|---------------|------------|------------|------------|------|
| 130-52120-110 POLICE REFERENDUM WAGES        | 2,714.04      | 2,714.04   | 88,150.00  | 85,435.96  | 3.1  |
| 130-52120-121 POLICE REFERENDUM FICA         | 206.33        | 206.33     | 14,277.13  | 14,070.80  | 1.5  |
| 130-52120-122 POLICE REFERENDUM RETIREMENT   | 405.75        | 405.75     | 30,966.59  | 30,560.84  | 1.3  |
| 130-52120-123 POLICE REFERENDUM HEALTH INSUR | .00           | .00        | 55,680.19  | 55,680.19  | .0   |
| 130-52120-124 POLICE REFERENDUM LIFE INSUR   | .00           | .00        | 176.40     | 176.40     | .0   |
| 130-52120-125 POLICE REFERENDUM UNIFORM      | .00           | .00        | 1,800.00   | 1,800.00   | .0   |
| 130-52120-127 POLICE REFERENDUM HSA FUNDING  | 208.33        | 208.33     | 10,000.00  | 9,791.67   | 2.1  |
| 130-52120-130 POLICE REFERENDUM IT           | .00           | .00        | 12,018.57  | 12,018.57  | .0   |
| TOTAL COST CATEGORY 52                       | 3,534.45      | 3,534.45   | 213,068.88 | 209,534.43 | 1.7  |
| TOTAL FUND EXPENDITURES                      | 3,534.45      | 3,534.45   | 213,068.88 | 209,534.43 | 1.7  |
| NET REVENUE OVER EXPENDITURES                | 73,897.11     | 73,897.11  | 586,891.12 | 512,994.01 | 12.6 |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER FUND

|           |                                   | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT  |
|-----------|-----------------------------------|---------------|------------|--------------|--------------|-------|
|           | <u>PUBLIC CHARGES FOR SERVICE</u> |               |            |              |              |       |
| 200-44460 | WATER RESIDENTIAL SALES           | 1,086.78      | 1,086.78   | 801,582.00   | 800,495.22   | .1    |
| 200-44461 | WATER COMMERCIAL SALES            | 36.76         | 36.76      | 157,792.00   | 157,755.24   | .0    |
| 200-44463 | WATER PUBLIC FIRE PROTECTION      | 425.35        | 425.35     | 418,148.00   | 417,722.65   | .1    |
| 200-44464 | WATER PUBLIC AUTH SALES           | .00           | .00        | 29,980.00    | 29,980.00    | .0    |
| 200-44465 | PRIVATE FIRE REVENUE-WTR          | .00           | .00        | 3,700.00     | 3,700.00     | .0    |
| 200-44466 | MULTIFAMILY RESIDENTIAL           | .00           | .00        | 31,558.00    | 31,558.00    | .0    |
| 200-44470 | WATER FORFEITED DISCOUNTS         | 1,208.79      | 1,208.79   | 4,000.00     | 2,791.21     | 30.2  |
| 200-44474 | WATER OTHER REVENUE               | .00           | .00        | 1,300.00     | 1,300.00     | .0    |
|           | TOTAL PUBLIC CHARGES FOR SERVICE  | 2,757.68      | 2,757.68   | 1,448,060.00 | 1,445,302.32 | .2    |
|           | <u>COMMERCIAL</u>                 |               |            |              |              |       |
| 200-48004 | INTEREST ON INVESTMENTS           | 9,048.40      | 9,048.40   | 190,000.00   | 180,951.60   | 4.8   |
| 200-48005 | PROPERTY RENTAL/TOWER LEASE       | 34,248.69     | 34,248.69  | 15,000.00    | ( 19,248.69) | 228.3 |
| 200-48420 | IMPACT FEE INTEREST INCOME        | 542.41        | 542.41     | 3,000.00     | 2,457.59     | 18.1  |
|           | TOTAL COMMERCIAL                  | 43,839.50     | 43,839.50  | 208,000.00   | 164,160.50   | 21.1  |
|           | TOTAL FUND REVENUE                | 46,597.18     | 46,597.18  | 1,656,060.00 | 1,609,462.82 | 2.8   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER FUND

|                                    | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|------------------------------------|---------------|------------|--------|------------|------|
| 200-51990-000 EMPLOYEE RECOGNITION | .00           | .00        | 475.00 | 475.00     | .0   |
| TOTAL COST CATEGORY 51             | .00           | .00        | 475.00 | 475.00     | .0   |



VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL    | BUDGET     | UNEXPENDED   | PCNT  |
|----------------------------------------------|---------------|---------------|------------|--------------|-------|
| <u>WATER UTILITY</u>                         |               |               |            |              |       |
| 200-57346-000 NEW WATER METERS               | .00           | .00           | 25,000.00  | 25,000.00    | .0    |
| 200-57346-100 METER REPLACEMENT PROGRAM      | .00           | .00           | 30,000.00  | 30,000.00    | .0    |
| 200-57408-000 WATER TAX EQUIVALENT           | .00           | .00           | 100,800.00 | 100,800.00   | .0    |
| 200-57599-000 WATER INSURANCE EXPENSE        | 25,336.00     | 25,336.00     | 33,000.00  | 7,664.00     | 76.8  |
| 200-57600-150 WELL #3 - REPAIRS              | .00           | .00           | 800.00     | 800.00       | .0    |
| 200-57601-150 WELL #1 - REPAIRS              | .00           | .00           | 800.00     | 800.00       | .0    |
| 200-57602-150 WELL #2 - REPAIRS              | .00           | .00           | 800.00     | 800.00       | .0    |
| 200-57610-140 WATER FUND CAPITAL OUTLAY      | ( 115,302.68) | ( 115,302.68) | .00        | 115,302.68   | .0    |
| 200-57622-170 WATER POWER - NATURAL GAS      | 644.70        | 644.70        | 7,000.00   | 6,355.30     | 9.2   |
| 200-57622-171 WATER POWER - ELECTRIC         | 8,093.12      | 8,093.12      | 84,000.00  | 75,906.88    | 9.6   |
| 200-57623-160 WATER PUMPING SUPPLIES         | .00           | .00           | 200.00     | 200.00       | .0    |
| 200-57623-170 WATER TESTING                  | .00           | .00           | 3,000.00   | 3,000.00     | .0    |
| 200-57630-110 WATER TREATMENT - WAGES        | 4,452.44      | 4,452.44      | 55,372.95  | 50,920.51    | 8.0   |
| 200-57630-112 WATER TREATMENT - OT WAGES     | 244.13        | 244.13        | 1,500.00   | 1,255.87     | 16.3  |
| 200-57630-113 WATER TREATMENT - DBL OT WAGES | 232.67        | 232.67        | 1,500.00   | 1,267.33     | 15.5  |
| 200-57630-121 WATER TREATMENT - FICA         | 367.33        | 367.33        | 4,316.81   | 3,949.48     | 8.5   |
| 200-57630-122 WATER TREATMENT - RETIREMENT   | 354.89        | 354.89        | 3,921.80   | 3,566.91     | 9.1   |
| 200-57630-123 WATER TREATMENT - HEALTH INS   | 611.53        | 611.53        | 7,327.07   | 6,715.54     | 8.4   |
| 200-57630-124 WATER TREATMENT - LIFE INS     | 4.92          | 4.92          | 59.11      | 54.19        | 8.3   |
| 200-57630-127 WATER TREATMENT HSA FUNDING    | .00           | .00           | 1,666.50   | 1,666.50     | .0    |
| 200-57631-160 WATER TREATMENT CHEMICALS      | 11,994.75     | 11,994.75     | 180,000.00 | 168,005.25   | 6.7   |
| 200-57632-160 WATER TREATMENT SUPPLIES       | 1,187.93      | 1,187.93      | 4,000.00   | 2,812.07     | 29.7  |
| 200-57635-150 WATER TREATMENT REPAIRS/ MAINT | .00           | .00           | 4,000.00   | 4,000.00     | .0    |
| 200-57640-110 WATER DISTRIBUTION - WAGES     | 4,453.81      | 4,453.81      | 55,372.95  | 50,919.14    | 8.0   |
| 200-57640-112 WATER DISTRIBUTION - OT WAGES  | 244.19        | 244.19        | 1,500.00   | 1,255.81     | 16.3  |
| 200-57640-113 WATER DISTRIBUTION-DBL OT WAGE | 232.71        | 232.71        | 1,500.00   | 1,267.29     | 15.5  |
| 200-57640-121 WATER DISTRIBUTION - FICA      | 367.43        | 367.43        | 4,316.81   | 3,949.38     | 8.5   |
| 200-57640-122 WATER DISTRIBUTION -RETIREMENT | 355.04        | 355.04        | 3,921.80   | 3,566.76     | 9.1   |
| 200-57640-123 WATER DISTRIBUTION - HLTH INS  | 611.52        | 611.52        | 7,545.61   | 6,934.09     | 8.1   |
| 200-57640-124 WATER DISTRIBUTION - LIFE INS  | 4.92          | 4.92          | 59.11      | 54.19        | 8.3   |
| 200-57640-127 WATER DISTRIBUTION HSA FUNDING | .00           | .00           | 1,666.50   | 1,666.50     | .0    |
| 200-57641-160 WATER DISTRIBUTION SUPPLIES    | .00           | .00           | 6,000.00   | 6,000.00     | .0    |
| 200-57650-150 WATER TOWERS REPAIRS/MAINT     | .00           | .00           | 1,500.00   | 1,500.00     | .0    |
| 200-57651-150 WATER MAINS REPAIRS/MAINT      | 46,207.90     | 46,207.90     | 35,000.00  | ( 11,207.90) | 132.0 |
| 200-57652-150 WATER SERVICES REPAIRS/ MAINT  | .00           | .00           | 10,000.00  | 10,000.00    | .0    |
| 200-57653-151 WATER METER TESTING            | .00           | .00           | 4,000.00   | 4,000.00     | .0    |
| 200-57654-150 HYDRANT REPAIRS/MAINT          | .00           | .00           | 12,000.00  | 12,000.00    | .0    |
| 200-57656-150 CROSS CONNECTION INSPECTION    | .00           | .00           | 23,000.00  | 23,000.00    | .0    |
| 200-57902-110 WATER ACCOUNTING - WAGES       | 4,505.88      | 4,505.88      | .00        | ( 4,505.88)  | .0    |
| 200-57902-112 WATER ACCOUNTING - OT WAGES    | 38.86         | 38.86         | 300.00     | 261.14       | 13.0  |
| 200-57902-121 WATER ACCOUNTING - FICA        | 337.33        | 337.33        | 4,494.48   | 4,157.15     | 7.5   |
| 200-57902-122 WATER ACCOUNTING- RETIREMENT   | 327.23        | 327.23        | 4,230.10   | 3,902.87     | 7.7   |
| 200-57902-123 WATER ACCOUNTING - HEALTH INS  | 843.86        | 843.86        | 16,768.20  | 15,924.34    | 5.0   |
| 200-57902-124 WATER ACCOUNTING - LIFE INS    | 19.08         | 19.08         | 150.00     | 130.92       | 12.7  |
| 200-57902-127 WATER ACCT HSA FUNDING         | .00           | .00           | 3,125.00   | 3,125.00     | .0    |
| 200-57903-125 WATER METER READING - UNIFORMS | 200.00        | 200.00        | 4,000.00   | 3,800.00     | 5.0   |
| 200-57920-110 WATER ADMIN - WAGES            | 3,243.70      | 3,243.70      | 41,986.18  | 38,742.48    | 7.7   |
| 200-57920-121 WATER ADMIN - FICA             | 219.14        | 219.14        | 3,211.94   | 2,992.80     | 6.8   |
| 200-57920-122 WATER ADMIN - RETIREMENT       | 232.54        | 232.54        | 3,023.00   | 2,790.46     | 7.7   |
| 200-57920-123 WATER ADMIN - HEALTH INS       | 914.43        | 914.43        | 10,613.52  | 9,699.09     | 8.6   |
| 200-57920-124 WATER ADMIN - LIFE INS         | 15.51         | 15.51         | 228.90     | 213.39       | 6.8   |
| 200-57920-127 WATER ADMIN HSA FUNDING        | .00           | .00           | 2,000.00   | 2,000.00     | .0    |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT  |
|----------------------------------------------|---------------|------------|--------------|--------------|-------|
| 200-57921-130 WATER IT EXPENSE               | .00           | .00        | 1,200.00     | 1,200.00     | .0    |
| 200-57921-142 BANK-CR CARD-PMT PROCESS'G FEE | .00           | .00        | 7,700.00     | 7,700.00     | .0    |
| 200-57921-160 WATER OFFICE SUPPLIES          | .00           | .00        | 4,000.00     | 4,000.00     | .0    |
| 200-57921-200 WATER TELEPHONE                | 21.34         | 21.34      | 700.00       | 678.66       | 3.1   |
| 200-57923-000 WATER ATTORNEY EXPENSE         | .00           | .00        | 1,200.00     | 1,200.00     | .0    |
| 200-57924-000 WATER ENGINEERING EXPENSE      | .00           | .00        | 6,500.00     | 6,500.00     | .0    |
| 200-57925-000 WATER AUDIT EXPENSE            | 525.00        | 525.00     | 18,000.00    | 17,475.00    | 2.9   |
| 200-57929-000 WATER SYSTEM MAPPING           | .00           | .00        | 3,500.00     | 3,500.00     | .0    |
| 200-57930-130 WATER DRUG TESTING EXPENSE     | 160.00        | 160.00     | 1,000.00     | 840.00       | 16.0  |
| 200-57930-140 WATER DIGGERS HOTLINE EXPENSE  | .00           | .00        | 1,500.00     | 1,500.00     | .0    |
| 200-57930-190 WATER TRAINING EXPENSE         | .00           | .00        | 3,000.00     | 3,000.00     | .0    |
| 200-57933-000 WATER TRANSPORTATION EXPENSE   | .00           | .00        | 206,771.00   | 206,771.00   | .0    |
| 200-57933-150 WATER TRANSP REPAIRS/MAINT     | 8.56          | 8.56       | 207,140.00   | 207,131.44   | .0    |
| 200-57933-180 WATER FUEL EXPENSE             | .00           | .00        | 1,200.00     | 1,200.00     | .0    |
| 200-57935-150 WATER PLANT REPAIRS/MAINT      | 114.11        | 114.11     | 15,000.00    | 14,885.89    | .8    |
| 200-57951-000 WATER SHOP TOOLS               | .00           | .00        | 500.00       | 500.00       | .0    |
| 200-57952-000 WATER LAB EQUIPMENT            | .00           | .00        | 2,000.00     | 2,000.00     | .0    |
| 200-57995-000 SWLF PRINC                     | .00           | .00        | 154,487.00   | 154,487.00   | .0    |
| 200-57995-150 SWFL INTEREST                  | .00           | .00        | 75,240.00    | 75,240.00    | .0    |
| 200-57999-000 CWFL PRINC                     | .00           | .00        | 87,309.00    | 87,309.00    | .0    |
| 200-57999-150 CWLF INTEREST                  | .00           | .00        | 42,522.00    | 42,522.00    | .0    |
| TOTAL WATER UTILITY                          | 2,425.82      | 2,425.82   | 1,651,047.34 | 1,648,621.52 | .2    |
| WATER UTILITY                                |               |            |              |              |       |
| 200-58801-000 IT SUPPORT/ANNUAL FEES         | 115.94        | 115.94     | 15,000.00    | 14,884.06    | .8    |
| TOTAL WATER UTILITY                          | 115.94        | 115.94     | 15,000.00    | 14,884.06    | .8    |
| TOTAL FUND EXPENDITURES                      | 2,541.76      | 2,541.76   | 1,666,522.34 | 1,663,980.58 | .2    |
| NET REVENUE OVER EXPENDITURES                | 44,055.42     | 44,055.42  | ( 10,462.34) | ( 54,517.76) | 421.1 |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

FIRE DEPARTMENT 2% DUES

|           |                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|-----------|--------------------------|---------------|------------|-----------|------------|------|
|           | <u>INTERGOVERNMENTAL</u> |               |            |           |            |      |
| 215-42004 | 2% FIRE DUES             | .00           | .00        | 45,000.00 | 45,000.00  | .0   |
|           | TOTAL INTERGOVERNMENTAL  | .00           | .00        | 45,000.00 | 45,000.00  | .0   |
|           | TOTAL FUND REVENUE       | .00           | .00        | 45,000.00 | 45,000.00  | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

FIRE DEPARTMENT 2% DUES

|                                            | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT    |
|--------------------------------------------|---------------|------------|-----------|------------|---------|
| <u>2% DUES EXPENDITURES</u>                |               |            |           |            |         |
| 215-52320-106 FIRE INSPECTOR OFFICER WAGES | .00           | .00        | 6,588.19  | 6,588.19   | .0      |
| 215-52320-121 FIRE INSPECTOR FICA          | .00           | .00        | 504.00    | 504.00     | .0      |
| 215-52320-165 FIRE DUES 2% EXPENDITURES    | 657.52        | 657.52     | 37,000.00 | 36,342.48  | 1.8     |
| TOTAL 2% DUES EXPENDITURES                 | 657.52        | 657.52     | 44,092.19 | 43,434.67  | 1.5     |
| TOTAL FUND EXPENDITURES                    | 657.52        | 657.52     | 44,092.19 | 43,434.67  | 1.5     |
| NET REVENUE OVER EXPENDITURES              | ( 657.52)     | ( 657.52)  | 907.81    | 1,565.33   | ( 72.4) |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

RECYCLING FUND

|           |                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|-----------|--------------------------|---------------|------------|------------|------------|------|
|           | <u>TAXES</u>             |               |            |            |            |      |
| 225-41100 | TAX LEVY-RECYCLING       | 19,455.65     | 19,455.65  | 100,500.00 | 81,044.35  | 19.4 |
|           | TOTAL TAXES              | 19,455.65     | 19,455.65  | 100,500.00 | 81,044.35  | 19.4 |
|           | <u>INTERGOVERNMENTAL</u> |               |            |            |            |      |
| 225-42500 | STATE RECYCLING GRANTS   | .00           | .00        | 8,000.00   | 8,000.00   | .0   |
|           | TOTAL INTERGOVERNMENTAL  | .00           | .00        | 8,000.00   | 8,000.00   | .0   |
|           | TOTAL FUND REVENUE       | 19,455.65     | 19,455.65  | 108,500.00 | 89,044.35  | 17.9 |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

RECYCLING FUND

|               |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT |
|---------------|-------------------------------|---------------|------------|------------|--------------|------|
|               | <u>RECYCLING</u>              |               |            |            |              |      |
| 225-54635-130 | RECYCLING OTHER EXPENSE       | .00           | .00        | 15,000.00  | 15,000.00    | .0   |
| 225-54635-131 | RECYCLING FEES                | 7,018.20      | 7,018.20   | 90,000.00  | 82,981.80    | 7.8  |
| 225-54635-150 | RECYCLING REPAIRS/MAINT       | .00           | .00        | 3,000.00   | 3,000.00     | .0   |
| 225-54635-160 | RECYCLING PROGRAM SUPPLIES    | .00           | .00        | 500.00     | 500.00       | .0   |
|               | TOTAL RECYCLING               | 7,018.20      | 7,018.20   | 108,500.00 | 101,481.80   | 6.5  |
|               | TOTAL FUND EXPENDITURES       | 7,018.20      | 7,018.20   | 108,500.00 | 101,481.80   | 6.5  |
|               | NET REVENUE OVER EXPENDITURES | 12,437.45     | 12,437.45  | .00        | ( 12,437.45) | .0   |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

KISHWAUKETOE FUND

|           |                       | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT |
|-----------|-----------------------|---------------|------------|------------|--------------|------|
|           | <u>COMMERCIAL</u>     |               |            |            |              |      |
| 230-48011 | MISC KNC AR           | 32,534.56     | 32,534.56  | .00        | ( 32,534.56) | .0   |
| 230-48996 | KISHAUKETOE REIMBURSE | .00           | .00        | 116,800.00 | 116,800.00   | .0   |
|           | TOTAL COMMERCIAL      | 32,534.56     | 32,534.56  | 116,800.00 | 84,265.44    | 27.9 |
|           | TOTAL FUND REVENUE    | 32,534.56     | 32,534.56  | 116,800.00 | 84,265.44    | 27.9 |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

KISHWAUKETOE FUND

|               |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT |
|---------------|-------------------------------|---------------|------------|------------|--------------|------|
| 230-51990-000 | EMPLOYEE RECOGNITION          | .00           | .00        | 300.00     | 300.00       | .0   |
|               | TOTAL COST CATEGORY 51        | .00           | .00        | 300.00     | 300.00       | .0   |
|               | KNC OPERATIONS                |               |            |            |              |      |
| 230-58100-110 | KNC REGULAR WAGES             | 6,604.52      | 6,604.52   | 90,620.00  | 84,015.48    | 7.3  |
| 230-58100-121 | KNC FICA                      | 504.39        | 504.39     | 6,932.00   | 6,427.61     | 7.3  |
| 230-58100-122 | KNC RETIREMENT                | 321.92        | 321.92     | 4,248.00   | 3,926.08     | 7.6  |
| 230-58100-123 | KNC HEALTH INSURANCE          | 899.37        | 899.37     | 10,792.00  | 9,892.63     | 8.3  |
| 230-58100-124 | KNC LIFE INSURANCE            | 5.49          | 5.49       | 70.00      | 64.51        | 7.8  |
| 230-58100-127 | KNC HSA FUNDING               | .00           | .00        | 2,500.00   | 2,500.00     | .0   |
| 230-58100-130 | KNC OTHER EXPENSE             | 73.76         | 73.76      | .00        | ( 73.76)     | .0   |
| 230-58100-180 | KNC FUEL                      | .00           | .00        | 450.00     | 450.00       | .0   |
| 230-58100-200 | KNC PHONE EXPENSE             | .00           | .00        | 888.00     | 888.00       | .0   |
|               | TOTAL KNC OPERATIONS          | 8,409.45      | 8,409.45   | 116,500.00 | 108,090.55   | 7.2  |
|               | TOTAL FUND EXPENDITURES       | 8,409.45      | 8,409.45   | 116,800.00 | 108,390.55   | 7.2  |
|               | NET REVENUE OVER EXPENDITURES | 24,125.11     | 24,125.11  | .00        | ( 24,125.11) | .0   |



VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

FIRE & DIVE TEAM FUND

|                           | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| 260-47500 INTEREST INCOME | 213.65               | 213.65            | .00           | ( 213.65)         | .0          |
| TOTAL SOURCE 47           | 213.65               | 213.65            | .00           | ( 213.65)         | .0          |
| TOTAL FUND REVENUE        | 213.65               | 213.65            | .00           | ( 213.65)         | .0          |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

FIRE & DIVE TEAM FUND

|                               | PERIOD ACTUAL | YTD ACTUAL  | BUDGET | UNEXPENDED  | PCNT |
|-------------------------------|---------------|-------------|--------|-------------|------|
| 260-52508-000 MISCELLANEOUS   | 3,834.61      | 3,834.61    | .00    | ( 3,834.61) | .0   |
| TOTAL COST CATEGORY 52        | 3,834.61      | 3,834.61    | .00    | ( 3,834.61) | .0   |
| TOTAL FUND EXPENDITURES       | 3,834.61      | 3,834.61    | .00    | ( 3,834.61) | .0   |
| NET REVENUE OVER EXPENDITURES | ( 3,620.96)   | ( 3,620.96) | .00    | 3,620.96    | .0   |

VILLAGE OF WILLIAMS BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

RESCUE SQUAD FUND

|                           | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------|---------------|------------|--------|------------|------|
| 270-47500 INTEREST INCOME | 19.99         | 19.99      | .00    | ( 19.99)   | .0   |
| TOTAL SOURCE 47           | 19.99         | 19.99      | .00    | ( 19.99)   | .0   |
| TOTAL FUND REVENUE        | 19.99         | 19.99      | .00    | ( 19.99)   | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

RESCUE SQUAD FUND

|                                     | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------------|---------------|------------|--------|------------|------|
| 270-52500-000 RESCUE SQUAD EXPENSES | 355.00        | 355.00     | .00    | ( 355.00)  | .0   |
| TOTAL COST CATEGORY 52              | 355.00        | 355.00     | .00    | ( 355.00)  | .0   |
| TOTAL FUND EXPENDITURES             | 355.00        | 355.00     | .00    | ( 355.00)  | .0   |
| NET REVENUE OVER EXPENDITURES       | ( 335.01)     | ( 335.01)  | .00    | 335.01     | .0   |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

|           |                                   | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|-----------|-----------------------------------|---------------|------------|--------------|--------------|------|
|           | <u>PUBLIC CHARGES FOR SERVICE</u> |               |            |              |              |      |
| 300-44460 | SEWER RESIDENTIAL SALES           | 2,067.90      | 2,067.90   | 1,176,371.00 | 1,174,303.10 | .2   |
| 300-44461 | SEWER COMMERCIAL SALES            | 33.62         | 33.62      | 191,326.00   | 191,292.38   | .0   |
| 300-44464 | SEWER PUBLIC AUTHORITY SALES      | .00           | .00        | 16,502.00    | 16,502.00    | .0   |
| 300-44470 | SEWER FORFEITED DISCOUNTS         | 1,226.93      | 1,226.93   | 5,200.00     | 3,973.07     | 23.6 |
| 300-44475 | SEWER CONNECTION FEE              | .00           | .00        | 82,620.00    | 82,620.00    | .0   |
|           | TOTAL PUBLIC CHARGES FOR SERVICE  | 3,328.45      | 3,328.45   | 1,472,019.00 | 1,468,690.55 | .2   |
|           | <u>COMMERCIAL</u>                 |               |            |              |              |      |
| 300-48004 | INTEREST ON INVESTMENTS           | 4,903.46      | 4,903.46   | 65,000.00    | 60,096.54    | 7.5  |
| 300-48005 | PROPERTY RENTAL INCOME            | .00           | .00        | 14,000.00    | 14,000.00    | .0   |
|           | TOTAL COMMERCIAL                  | 4,903.46      | 4,903.46   | 79,000.00    | 74,096.54    | 6.2  |
|           | TOTAL FUND REVENUE                | 8,231.91      | 8,231.91   | 1,551,019.00 | 1,542,787.09 | .5   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEXPENDED   | PCNT    |
|----------------------------------------------|---------------|--------------|--------------|--------------|---------|
| 300-51990-000 EMPLOYEE RECOGNITION           | .00           | .00          | 200.00       | 200.00       | .0      |
| TOTAL COST CATEGORY 51                       | .00           | .00          | 200.00       | 200.00       | .0      |
| SEWER UTILITY                                |               |              |              |              |         |
| 300-58801-000 IT SUPPORT/ANNUAL FEES         | .00           | .00          | 8,000.00     | 8,000.00     | .0      |
| 300-58929-000 SEWER SYSTEM MAPPING           | .00           | .00          | 250.00       | 250.00       | .0      |
| 300-58960-000 SEWER DEBT SERVICE- PRINC      | .00           | .00          | 108,526.00   | 108,526.00   | .0      |
| 300-58961-000 SEWER DEPT SERVICE - INTEREST  | .00           | .00          | 105,884.00   | 105,884.00   | .0      |
| 300-58964-110 SEWER ACCOUNTING - WAGES       | 4,505.88      | 4,505.88     | 58,751.36    | 54,245.48    | 7.7     |
| 300-58964-112 SEWER ACCOUNTING - OT WAGES    | 38.86         | 38.86        | .00          | ( 38.86)     | .0      |
| 300-58964-121 SEWER ACCOUNTING - FICA        | 337.31        | 337.31       | 4,494.48     | 4,157.17     | 7.5     |
| 300-58964-122 SEWER ACCOUNTING - RETIREMENT  | 327.19        | 327.19       | 4,230.10     | 3,902.91     | 7.7     |
| 300-58964-123 SEWER ACCOUNTING - HEALTH INS  | 843.86        | 843.86       | 16,768.20    | 15,924.34    | 5.0     |
| 300-58964-124 SEWER ACCOUNTING - LIFE INS    | 19.07         | 19.07        | 228.90       | 209.83       | 8.3     |
| 300-58964-127 SEWER ACCT HSA FUNDING         | .00           | .00          | 3,125.00     | 3,125.00     | .0      |
| 300-58965-000 SEWER DEBT SERVICE MISC EXP    | .00           | .00          | 1,000.00     | 1,000.00     | .0      |
| 300-58965-110 SEWER ADMIN - WAGES            | 3,243.70      | 3,243.70     | 41,986.18    | 38,742.48    | 7.7     |
| 300-58965-121 SEWER ADMIN - FICA             | 219.10        | 219.10       | 3,211.94     | 2,992.84     | 6.8     |
| 300-58965-122 SEWER ADMIN - RETIREMENT       | 232.52        | 232.52       | 3,023.00     | 2,790.48     | 7.7     |
| 300-58965-123 SEWER ADMIN - HEALTH INS       | 914.41        | 914.41       | 10,613.52    | 9,699.11     | 8.6     |
| 300-58965-124 SEWER ADMIN - LIFE INS         | 15.51         | 15.51        | 200.00       | 184.49       | 7.8     |
| 300-58965-127 SEWER ADMIN HSA FUNDING        | .00           | .00          | 2,000.00     | 2,000.00     | .0      |
| 300-58966-142 BANK-CR CARD-PMT PROCESS'G FEE | .00           | .00          | 7,700.00     | 7,700.00     | .0      |
| 300-58966-160 SEWER OPERATING SUPPLIES       | .00           | .00          | 500.00       | 500.00       | .0      |
| 300-58966-170 SEWER UTILITIES - NATURAL GAS  | 273.28        | 273.28       | 3,000.00     | 2,726.72     | 9.1     |
| 300-58966-171 SEWER UTILITIES - ELECTRIC     | 1,218.15      | 1,218.15     | 15,200.00    | 13,981.85    | 8.0     |
| 300-58967-000 SEWER FUEL EXPENSE             | .00           | .00          | 1,500.00     | 1,500.00     | .0      |
| 300-58967-150 SEWER VEHICLE REPAIRS & MAINT  | .00           | .00          | 3,000.00     | 3,000.00     | .0      |
| 300-58968-150 SEWER COLLECTION SYSTEM MAINT  | .00           | .00          | 15,000.00    | 15,000.00    | .0      |
| 300-58969-160 SEWER OFFICE SUPPLIES          | .00           | .00          | 3,500.00     | 3,500.00     | .0      |
| 300-58969-200 SEWER TELEPHONE                | 21.34         | 21.34        | 1,000.00     | 978.66       | 2.1     |
| 300-58970-000 SEWER ATTORNEY EXPENSE         | .00           | .00          | 925.00       | 925.00       | .0      |
| 300-58972-000 SEWER AUDIT EXPENSE            | 525.00        | 525.00       | 17,000.00    | 16,475.00    | 3.1     |
| 300-58973-000 SEWER ENGINEERING EXPENSE      | .00           | .00          | 2,000.00     | 2,000.00     | .0      |
| 300-58974-000 SEWER INSURANCE EXPENSE        | 25,336.00     | 25,336.00    | 36,000.00    | 10,664.00    | 70.4    |
| 300-58975-190 SEWER TRAINING EXPENSE         | .00           | .00          | 250.00       | 250.00       | .0      |
| 300-58976-000 SEWER REPLACEMENT FUND         | .00           | .00          | 8,000.00     | 8,000.00     | .0      |
| 300-58980-300 WALCOMET SEWERAGE EXPENSES     | .00           | .00          | 840,000.00   | 840,000.00   | .0      |
| 300-58980-310 WALCOMET SEWER CONNECTION FEE  | .00           | .00          | 74,120.00    | 74,120.00    | .0      |
| 300-58996-000 I & I REDUCTION                | .00           | .00          | 20,000.00    | 20,000.00    | .0      |
| TOTAL SEWER UTILITY                          | 38,071.18     | 38,071.18    | 1,420,987.68 | 1,382,916.50 | 2.7     |
| TOTAL FUND EXPENDITURES                      | 38,071.18     | 38,071.18    | 1,421,187.68 | 1,383,116.50 | 2.7     |
| NET REVENUE OVER EXPENDITURES                | ( 29,839.27)  | ( 29,839.27) | 129,831.32   | 159,670.59   | ( 23.0) |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LIBRARY FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|-----------|-------------------------------|---------------|------------|------------|------------|------|
|           | <u>TAXES</u>                  |               |            |            |            |      |
| 400-41100 | TAX LEVY-LIBRARY FUND         | 46,461.26     | 46,461.26  | 240,000.00 | 193,538.74 | 19.4 |
|           | TOTAL TAXES                   | 46,461.26     | 46,461.26  | 240,000.00 | 193,538.74 | 19.4 |
|           | <u>COMMERCIAL</u>             |               |            |            |            |      |
| 400-48004 | INTEREST ON BANK ACCOUNT      | 502.91        | 502.91     | 7,600.00   | 7,097.09   | 6.6  |
| 400-48905 | COUNTY REIMBURSEMENT          | .00           | .00        | 107,434.00 | 107,434.00 | .0   |
| 400-48960 | MISC REV FOR BOARD COMMITMENT | 234.84        | 234.84     | .00        | ( 234.84)  | .0   |
|           | TOTAL COMMERCIAL              | 737.75        | 737.75     | 115,034.00 | 114,296.25 | .6   |
|           | TOTAL FUND REVENUE            | 47,199.01     | 47,199.01  | 355,034.00 | 307,834.99 | 13.3 |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LIBRARY FUND

|                                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT   |
|----------------------------------------------|---------------|------------|--------------|--------------|--------|
| 400-51990-000 EMPLOYEE RECOGNITION           | .00           | .00        | 1,400.00     | 1,400.00     | .0     |
| TOTAL COST CATEGORY 51                       | .00           | .00        | 1,400.00     | 1,400.00     | .0     |
| LIBRARY OPERATIONS                           |               |            |              |              |        |
| 400-58100-110 LIBRARY WAGES                  | 14,967.39     | 14,967.39  | 224,866.88   | 209,899.49   | 6.7    |
| 400-58100-121 LIBRARY FICA                   | 1,022.61      | 1,022.61   | 17,019.00    | 15,996.39    | 6.0    |
| 400-58100-122 LIBRARY RETIREMENT             | 935.33        | 935.33     | 7,998.00     | 7,062.67     | 11.7   |
| 400-58100-123 LIBRARY HEALTH INSURANCE       | 5,727.65      | 5,727.65   | 49,134.00    | 43,406.35    | 11.7   |
| 400-58100-124 LIFE INSURANCE                 | 50.76         | 50.76      | 400.00       | 349.24       | 12.7   |
| 400-58100-127 LIBRARY HSA FUNDING            | .00           | .00        | 10,000.00    | 10,000.00    | .0     |
| 400-58100-130 LIBRARY EQUIPMENT              | .00           | .00        | 4,500.00     | 4,500.00     | .0     |
| 400-58100-135 LIBRARY ADMINISTRATION COSTS   | .00           | .00        | 9,400.00     | 9,400.00     | .0     |
| 400-58100-150 LIBRARY BLDG REPAIRS & MAINT   | .00           | .00        | 2,000.00     | 2,000.00     | .0     |
| 400-58100-155 LIBRARY BLDG SUPPLIES          | .00           | .00        | 771.00       | 771.00       | .0     |
| 400-58100-160 LIBRARY SUPPLIES               | .00           | .00        | 3,500.00     | 3,500.00     | .0     |
| 400-58100-161 LIBRARY POSTAGE                | .00           | .00        | 125.00       | 125.00       | .0     |
| 400-58100-170 LIBRARY BLDG GAS               | 639.89        | 639.89     | 2,700.00     | 2,060.11     | 23.7   |
| 400-58100-171 LIBRARY BLDG ELECTRIC          | 881.96        | 881.96     | 7,127.00     | 6,245.04     | 12.4   |
| 400-58100-173 LIBRARY BLDG WATER & SEWER     | 261.77        | 261.77     | 810.00       | 548.23       | 32.3   |
| 400-58100-175 JANITORIAL SERVICES            | 702.00        | 702.00     | 8,100.00     | 7,398.00     | 8.7    |
| 400-58100-200 LIBRARY TELEPHONE              | .00           | .00        | 1,767.00     | 1,767.00     | .0     |
| 400-58200-000 ADULT PRINT                    | 100.51        | 100.51     | 10,000.00    | 9,899.49     | 1.0    |
| 400-58200-100 ADULT DIGITAL                  | .00           | .00        | 1,000.00     | 1,000.00     | .0     |
| 400-58201-000 CHILDREN PRINT                 | .00           | .00        | 3,500.00     | 3,500.00     | .0     |
| 400-58201-100 CHILDREN DIGITAL               | .00           | .00        | 1,000.00     | 1,000.00     | .0     |
| 400-58210-000 LIBRARY TRAINING & CONFERENCES | .00           | .00        | 2,000.00     | 2,000.00     | .0     |
| 400-58220-000 LIBRARY MILEAGE EXPENSE        | .00           | .00        | 400.00       | 400.00       | .0     |
| 400-58230-000 PROGRAMS FOR CHILDREN & ADULTS | .00           | .00        | 3,000.00     | 3,000.00     | .0     |
| 400-58232-000 LIBRARY CRAFTS                 | ( 43.35)      | ( 43.35)   | 500.00       | 543.35       | ( 8.7) |
| 400-58240-000 LIBRARY MEDIA                  | 437.18        | 437.18     | 3,500.00     | 3,062.82     | 12.5   |
| 400-58280-000 LIBRARY PERIODICALS            | 1,346.73      | 1,346.73   | 2,200.00     | 853.27       | 61.2   |
| 400-58310-000 IT/LICENSES/CONTRACTED SERVICE | 650.00        | 650.00     | 13,450.00    | 12,800.00    | 4.8    |
| TOTAL LIBRARY OPERATIONS                     | 27,680.43     | 27,680.43  | 390,767.88   | 363,087.45   | 7.1    |
| TOTAL FUND EXPENDITURES                      | 27,680.43     | 27,680.43  | 392,167.88   | 364,487.45   | 7.1    |
| NET REVENUE OVER EXPENDITURES                | 19,518.58     | 19,518.58  | ( 37,133.88) | ( 56,652.46) | 52.6   |



VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LIBRARY DONATION FUND

|                                         | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|-----------------------------------------|---------------|------------|-----------|------------|------|
| <u>COMMERCIAL</u>                       |               |            |           |            |      |
| 410-48925 FRIENDS REVENUE               | .00           | .00        | 4,000.00  | 4,000.00   | .0   |
| 410-48940 LIBRARY CHAPIN REVENUE        | .00           | .00        | 4,000.00  | 4,000.00   | .0   |
| 410-48955 DONOR DESIGNATED FUNDS        | .00           | .00        | 4,450.00  | 4,450.00   | .0   |
| 410-48960 MISC REV FOR BOARD COMMITMENT | .00           | .00        | 39,834.00 | 39,834.00  | .0   |
| TOTAL COMMERCIAL                        | .00           | .00        | 52,284.00 | 52,284.00  | .0   |
| TOTAL FUND REVENUE                      | .00           | .00        | 52,284.00 | 52,284.00  | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LIBRARY DONATION FUND

|               |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT  |
|---------------|-------------------------------|---------------|------------|-----------|------------|-------|
|               | <u>LIBRARY OPERATIONS</u>     |               |            |           |            |       |
| 410-58200-101 | BOOKS, BOARD COMMITTED        | .00           | .00        | 200.00    | 200.00     | .0    |
| 410-58200-102 | BOOKS, DONOR DESIGNATED       | .00           | .00        | 100.00    | 100.00     | .0    |
| 410-58240-101 | MEDIA, DONOR DESIGNATED       | .00           | .00        | 200.00    | 200.00     | .0    |
| 410-58250-000 | LIBRARY CHAPIN EXPENDITURES   | .00           | .00        | 4,000.00  | 4,000.00   | .0    |
| 410-58255-000 | LIB FRIENDS EXPENDITURE       | .00           | .00        | 4,000.00  | 4,000.00   | .0    |
| 410-58330-000 | DONOR DESIGNATED EXPENDITURES | .00           | .00        | 4,450.00  | 4,450.00   | .0    |
| 410-58340-000 | BOARD COMMITTED EXPENDITURES  | 248.44        | 248.44     | 2,600.00  | 2,351.56   | 9.6   |
|               | TOTAL LIBRARY OPERATIONS      | 248.44        | 248.44     | 15,550.00 | 15,301.56  | 1.6   |
|               | TOTAL FUND EXPENDITURES       | 248.44        | 248.44     | 15,550.00 | 15,301.56  | 1.6   |
|               | NET REVENUE OVER EXPENDITURES | ( 248.44)     | ( 248.44)  | 36,734.00 | 36,982.44  | ( .7) |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

FIREWORKS FUND

|           |                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|-----------|--------------------------|---------------|------------|-----------|------------|------|
|           | <u>INTERGOVERNMENTAL</u> |               |            |           |            |      |
| 415-42004 | FIREWORKS DONATION       | .00           | .00        | 25,000.00 | 25,000.00  | .0   |
|           | TOTAL INTERGOVERNMENTAL  | .00           | .00        | 25,000.00 | 25,000.00  | .0   |
|           | <u>MISCELLANEOUS</u>     |               |            |           |            |      |
| 415-49200 | OPERATING TRANSFER IN    | .00           | .00        | 4,580.00  | 4,580.00   | .0   |
|           | TOTAL MISCELLANEOUS      | .00           | .00        | 4,580.00  | 4,580.00   | .0   |
|           | TOTAL FUND REVENUE       | .00           | .00        | 29,580.00 | 29,580.00  | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

FIREWORKS FUND

|                                     | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|-------------------------------------|---------------|------------|-----------|------------|------|
| <u>FIREWORKS EXPENDITURE</u>        |               |            |           |            |      |
| 415-52320-165 FIREWORKS EXPENDITURE | .00           | .00        | 25,000.00 | 25,000.00  | .0   |
| TOTAL FIREWORKS EXPENDITURE         | .00           | .00        | 25,000.00 | 25,000.00  | .0   |
| TOTAL FUND EXPENDITURES             | .00           | .00        | 25,000.00 | 25,000.00  | .0   |
| NET REVENUE OVER EXPENDITURES       | .00           | .00        | 4,580.00  | 4,580.00   | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

TIF

|                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|-------------------------------|---------------|------------|--------------|--------------|------|
| 420-52320-165 TIF EXPENDITURE | .00           | .00        | 10,000.00    | 10,000.00    | .0   |
| TOTAL COST CATEGORY 52        | .00           | .00        | 10,000.00    | 10,000.00    | .0   |
| TOTAL FUND EXPENDITURES       | .00           | .00        | 10,000.00    | 10,000.00    | .0   |
| NET REVENUE OVER EXPENDITURES | .00           | .00        | ( 10,000.00) | ( 10,000.00) | .0   |

VILLAGE OF WILLIAMS BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CAPITAL PROJECTS FUND

|               |                               | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u>    | <u>BUDGET</u> | <u>UNEXPENDED</u>    | <u>PCNT</u> |
|---------------|-------------------------------|----------------------|----------------------|---------------|----------------------|-------------|
|               | <u>COST CATEGORY 51</u>       |                      |                      |               |                      |             |
| 500-51410-160 | VILLAGE HALL BLDG PURCHASE    | <u>393,062.70</u>    | <u>393,062.70</u>    | <u>.00</u>    | <u>( 393,062.70)</u> | <u>.0</u>   |
|               | TOTAL COST CATEGORY 51        | <u>393,062.70</u>    | <u>393,062.70</u>    | <u>.00</u>    | <u>( 393,062.70)</u> | <u>.0</u>   |
|               | TOTAL FUND EXPENDITURES       | <u>393,062.70</u>    | <u>393,062.70</u>    | <u>.00</u>    | <u>( 393,062.70)</u> | <u>.0</u>   |
|               | NET REVENUE OVER EXPENDITURES | <u>( 393,062.70)</u> | <u>( 393,062.70)</u> | <u>.00</u>    | <u>393,062.70</u>    | <u>.0</u>   |

VILLAGE OF WILLIAMS BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

|              |                               | DEBT SERVICE FUND |            |            |            |      |
|--------------|-------------------------------|-------------------|------------|------------|------------|------|
|              |                               | PERIOD ACTUAL     | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
| <u>TAXES</u> |                               |                   |            |            |            |      |
| 600-41100    | TAX LEVY-DEBT SERVICE         | 165,191.47        | 165,191.47 | 899,956.00 | 734,764.53 | 18.4 |
|              | TOTAL TAXES                   | 165,191.47        | 165,191.47 | 899,956.00 | 734,764.53 | 18.4 |
|              | TOTAL FUND REVENUE            | 165,191.47        | 165,191.47 | 899,956.00 | 734,764.53 | 18.4 |
|              | NET REVENUE OVER EXPENDITURES | 165,191.47        | 165,191.47 | 899,956.00 | 734,764.53 | 18.4 |

| GL Account and Title                         | Description               | Amount    | GL Period |
|----------------------------------------------|---------------------------|-----------|-----------|
| <b>326</b>                                   |                           |           |           |
| <b>DEHAVAN PUBLIC LIBRARY</b>                |                           |           |           |
| 400-58230-000 PROGRAMS FOR CHILDREN & ADULTS | AI SPEAKER FEE            | 70.00     | 326       |
| 400-58230-000 PROGRAMS FOR CHILDREN & ADULTS | AI SPEAKER FEE            | 83.00     | 326       |
| Total DELAVAN PUBLIC LIBRARY:                |                           | 153.00    |           |
| <b>DEMCO</b>                                 |                           |           |           |
| 400-58100-160 LIBRARY SUPPLIES               | LABELS/STICKERS           | 250.86    | 326       |
| 400-58100-160 LIBRARY SUPPLIES               | FILAMNET TAPE AND BOOK JA | 169.09    | 326       |
| Total DEMCO:                                 |                           | 419.95    |           |
| <b>ENVISIONWARE INC</b>                      |                           |           |           |
| 410-58255-000 LIB FRIENDS EXPENDITURE        | SELF CHECKOUT UNIT        | 8,232.50  | 326       |
| Total ENVISIONWARE INC:                      |                           | 8,232.50  |           |
| <b>HECKMAN, NANCY</b>                        |                           |           |           |
| 400-58232-000 LIBRARY CRAFTS                 | CRAFT SUPPLIES            | 71.42     | 326       |
| Total HECKMAN, NANCY:                        |                           | 71.42     |           |
| <b>INGRAM LIBRARY SERVICES</b>               |                           |           |           |
| 400-58200-000 ADULT PRINT                    | ADULT PRINT / BOOKS       | 762.04    | 326       |
| 400-58201-000 CHILDREN PRINT                 | CHILDREN'S PRINT          | 298.03    | 326       |
| 410-58200-102 BOOKS, DONOR DESIGNATED        | BOOKS DONOR DESIGNATED    | 30.99     | 326       |
| Total INGRAM LIBRARY SERVICES:               |                           | 1,091.06  |           |
| <b>JAMES IMAGING SYSTEMS INC</b>             |                           |           |           |
| 410-58340-000 BOARD COMMITTED EXPENDITURES   | BOARD COMMITTED           | 504.31    | 326       |
| Total JAMES IMAGING SYSTEMS INC:             |                           | 504.31    |           |
| <b>LIBRARIES FIRST</b>                       |                           |           |           |
| 400-58310-000 IT/LICENSES/CONTRACTED SERVICE | MUSEUM ADVENTURE PASS     | 100.00    | 326       |
| Total LIBRARIES FIRST:                       |                           | 100.00    |           |
| <b>PETTY CASH</b>                            |                           |           |           |
| 400-58230-000 PROGRAMS FOR CHILDREN & ADULTS | WALMART TEEN LATE NIGHT S | 47.39     | 326       |
| Total PETTY CASH:                            |                           | 47.39     |           |
| <b>PLAYAWAY PRODUCTS</b>                     |                           |           |           |
| 400-58240-000 LIBRARY MEDIA                  | MEDIA                     | 124.93    | 326       |
| 410-58255-000 LIB FRIENDS EXPENDITURE        | FRIENDS                   | 129.98    | 326       |
| Total PLAYAWAY PRODUCTS:                     |                           | 254.91    |           |
| <b>PRAIRIE LAKES LIBRARY SYSTEM</b>          |                           |           |           |
| 410-58255-000 LIB FRIENDS EXPENDITURE        | OD EXTRA                  | 650.81    | 326       |
| 400-58310-000 IT/LICENSES/CONTRACTED SERVICE | ANNUAL FEE                | 8,217.68  | 326       |
| 400-58100-130 LIBRARY EQUIPMENT              | ANNUAL TECH REPLACEMENT   | 4,201.82  | 326       |
| Total PRAIRIE LAKES LIBRARY SYSTEM:          |                           | 13,070.31 |           |



| GL Account and Title                         | Description               | Amount    | GL Period |
|----------------------------------------------|---------------------------|-----------|-----------|
| <b>SCHNUPP, JOY</b>                          |                           |           |           |
| 410-58340-000 BOARD COMMITTED EXPENDITURES   | REIMBURSEMENT FOR SURVE   | 76.29     | 326       |
| Total SCHNUPP, JOY:                          |                           | 76.29     |           |
| <b>UNIQUE SERVICES</b>                       |                           |           |           |
| 400-58310-000 IT/LICENSES/CONTRACTED SERVICE | IT/LICENSES/CONTRACTED SE | 50.00     | 326       |
| Total UNIQUE SERVICES:                       |                           | 50.00     |           |
| <b>WISCONSIN LIBRARY ASSOC</b>               |                           |           |           |
| 410-58255-000 LIB FRIENDS EXPENDITURE        | MEMBERSHIP RENEWAL        | 180.00    | 326       |
| Total WISCONSIN LIBRARY ASSOC:               |                           | 180.00    |           |
| <b>WISCONSIN NATURAL RESOURCES</b>           |                           |           |           |
| 400-58280-000 LIBRARY PERIODICALS            | ANNUAL SUBSCRIPTION       | 8.97      | 326       |
| Total WISCONSIN NATURAL RESOURCES:           |                           | 8.97      |           |
| Total 326:                                   |                           | 24,260.11 |           |
| Grand Totals:                                |                           | 24,260.11 |           |

Village Board Approval Date: \_\_\_\_\_

**VILLAGE OF WILLIAMS BAY  
RESOLUTION NO. R-22-26**

**A RESOLUTION AUTHORIZING WORK ORDER NUMBER ONE (1)  
FOR THE EXTENSION OF THE CONTRACT TERM FOR CREATING  
A DOWNTOWN MASTER PLAN FROM VANDEWALLE & ASSOCIATES, LLC.**

**WHEREAS**, the Village of Williams Bay (“*Village*”) updated and adopted the Village of Williams Bay Comprehensive Plan in 2023 which included the recommendation of creating a Downtown Master Plan; and

**WHEREAS**, in furtherance of this recommendation, on April 15, 2024 the Village Board, as recommended by the Streets & Highway Committee and the Finance & Personnel Committee authorized the selection of the Downtown Master Plan proposal from Vandewalle & Associates, Inc. (Exhibit A); and

**WHEREAS**, on February 12, 2026 the Streets & Highway Committee recommended authorizing Work Order Number One (1) extending the term of the authorized contract with Vandewalle & Associates, Inc. until December 31, 2026; and

**WHEREAS**, the President and Village Board have determined that it is in the best interests of the Village and its residents to authorize the Work Order Number One (1) extending the term of the contract with Vandewalle & Associates, Inc. to create a Downtown Master Plan (Exhibit B);

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

**SECTION ONE:**      **Recitals.** The foregoing recitals are incorporated herein as if fully set forth.

**SECTION TWO:**      **Approval; Authorization.** The Work Order Number One (1) submitted by Vandewalle & Associates, Inc. is hereby authorized in substantially the form attached hereto as Exhibit B. The Village President and Village Clerk are hereby authorized and directed to execute and attest, respectively, the Proposal in its final form on behalf of the Village.

Approved by the Village Board of the Village of Williams Bay this \_\_\_\_\_<sup>th</sup> day of \_\_\_\_\_ 2026.

VILLAGE OF WILLIAMS BAY

By: \_\_\_\_\_  
Adam Jaramillo, President

Attest: \_\_\_\_\_  
Tina Kolls, Clerk

**EXHIBIT A – AUTHORIZED CONTRACT 2024**  
**(Vandewalle & Associates, Inc)**

DRAFT

**EXHIBIT B – WORK ORDER NUMBER ONE - EXTENSION OF TERM 2026**  
**(Vandewalle & Associates, Inc)**

DRAFT



December 17, 2025

## **Work Order Number 0001; Williams Bay Downtown Master Plan Services – Contract Extension**

This Work Order is made under the terms and conditions established in the Agreement for Williams Bay Downtown Master Plan Services (Agreement), dated April 26, 2024, between “Client”, Village of Williams Bay, Wisconsin, and VANDEWALLE & ASSOCIATES, INC. All capitalized terms contained herein have the meaning set forth in the Agreement.

### **Section A Scope of Services**

VANDEWALLE & ASSOCIATES agrees to continue to provide Services as defined in the Agreement identified above.

### **Section B Schedule**

This Work Order shall extend the term of the Agreement through December 31, 2026.

120 East Lakeside Street • Madison, Wisconsin 53715 • 608.255.3988 • 608.255.0814 Fax  
247 Freshwater Way • Milwaukee, Wisconsin 53204  
[www.vandewalle.com](http://www.vandewalle.com)

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**Except to the extent modified herein, all terms and conditions of the original Agreement shall continue in full force and effect.**

Village of Williams Bay, Wisconsin

By:

---

Signature of Authorized Representative

Date

---

Printed Name

Title

VANDEWALLE & ASSOCIATES, INC.

By:

*Nonna Anderson*

---

Nonna Anderson, Business Manager

Date



April 26, 2024

## Agreement for Downtown Master Plan Services

THIS AGREEMENT is made and entered into by and between the “Client” Village of Williams Bay, Wisconsin, and VANDEWALLE & ASSOCIATES, Inc., Madison, Wisconsin, a professional planning and design firm. For purposes of this Agreement, the “Project” is defined as preparing the Downtown Master Plan for the Village of Williams Bay.

### Article I Scope of Work

- A. VANDEWALLE & ASSOCIATES agrees to provide the following “Services”:

#### **Work Element One: Community Engagement & Meeting Attendance**

- Village Staff Meetings and Project Communications: Facilitate and attend regularly scheduled check-in calls/meetings and ongoing email correspondence with Village representatives. (five virtual meetings)
- Stakeholder Focus Group Meeting: Develop materials and facilitate a meeting with stakeholders to gather site-specific information on existing conditions and on a future vision for the planning area. (one in-person meeting)

#### **Work Element Two: Existing Conditions & Opportunity Analysis**

- Review and Summarize Existing Plans & Recommendations: Review and summarize relevant plans including recently completed and/or ongoing Village-led and private sector-led projects. Identify key recommendations that remain relevant to the planning study.

120 East Lakeside Street • Madison, Wisconsin 53715 • 608.255.3988 • 608.255.0814 Fax  
342 North Water Street • Milwaukee, Wisconsin 53202 • 414.421.2001 • 414.732.2035 Fax  
[www.vandewalle.com](http://www.vandewalle.com)

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- Conduct an Existing Conditions Inventory & Analysis: Inventory existing conditions using aerial photographs, County and Village planning and land records.
- Identify Parking & Circulation Opportunities: Conduct a high-level parking analysis using aerial photographs to identify existing off-street parking spots in the downtown area, existing street parking spots in the downtown area, and identify priority locations for increasing or reorganizing parking capacity near key destinations.
- Identify Redevelopment Site Opportunities: Review properties within the planning area to identify potential redevelopment site opportunities.
- Develop an Opportunity Analysis Graphic with Summary Text: Utilize data and analysis gathered in this Element to produce a deliverable “Opportunity Analysis Graphic” with summary text identifying existing conditions, parking and circulation opportunities, and redevelopment opportunities.

### **Work Element Three: Streetscape Design Layout**

- Develop Streetscape Cross Section and Plan View: Provide a plan view and a typical cross section version of a streetscape design for the planning area which can be used to inform elements for consideration ahead of the Phase 2 State Hwy 67 reconstruction.
- Develop Streetscape Amenities Palette: Provide graphic images as recommendations for a unified streetscape amenities palette to include features such as street lighting, street furniture and other decorative and wayfinding elements.
- Develop Parking and Circulation Concept: Provide a parking and circulation concept that identifies priority locations for increasing or reorganizing parking capacity near key destinations.

### **Work Element Four: Document Completion & Adoption**

- Create Implementation Action Plan: Develop a tabular summary of recommended implementation action steps.
- Complete Final Report: Develop a final report with graphic analysis and supporting text to convey all information developed through the

course of the project in an easy-to-digest document. The final report will include products developed in Work Elements One through Four.

- Joint Plan Commission & Village Board Adoption Plan Meeting: Attend one in-person meeting held jointly between the Plan Commission and Village Board to review findings of the report and to consider final acceptance of the project document.

### Optional Tasks

As directed by the Village, VANDEWALLE & ASSOCIATES can undertake optional tasks for an additional cost.

- Joint Plan Commission & Village Board Draft Plan Meeting (in-person): A review of the draft plan to provide additional comments and direction prior to the final approval.
- Concept Redevelopment Site Plan and Visual Rendering Sketch: Selection of a priority redevelopment site and creation of a concept site plan and visual rendering sketch to provide an inspiring vision for a catalytic development in the planning area.
- Attend Property Owner Meeting with Village Representative (in-person): Attend 1 in-person meeting with downtown property owners in a meeting coordinated by the Village.

- B. Additional Services, beyond those stated in Article I.A., may be provided through a “Work Order”.
- C. VANDEWALLE & ASSOCIATES agrees to provide its professional Services in accordance with generally accepted standards of its profession.

## Article II Client’s Responsibilities

- A. Client agrees to provide VANDEWALLE & ASSOCIATES with all base maps, blueprints, aerial photos, studies, reports, and ordinances needed to complete these Services. VANDEWALLE & ASSOCIATES may reasonably rely on the

accuracy and completeness of these items. Client agrees to provide these items and to render decisions in a timely manner so as not to delay the orderly and sequential progress of VANDEWALLE & ASSOCIATES Services.

- B. The administrative liaison between VANDEWALLE & ASSOCIATES and the Client will be David Lothspeich, Village Administrator.
- C. Client agrees that the following individuals are approved to authorize Additional Services via a Work Order:

[illegible]

- D. Client understands that any work product delivered in electronic form under this Agreement may require Client to use certain third-party hardware and/or software products. Client shall be solely responsible for obtaining licenses to use such third-party software. VANDEWALLE & ASSOCIATES makes no warranties or representations as to the quality, capabilities, operations, performance or suitability of any third-party hardware or software including the ability to integrate with any software currently in use by the Client. Client acknowledges that the quality, capabilities, operations, performance, and suitability of any third-party hardware or software lies solely with Client and the vendor or supplier of that hardware or software.
- E. If Client makes any modifications to Deliverables, Client shall either 1) obtain the prior written consent of VANDEWALLE & ASSOCIATES; or 2) remove VANDEWALLE & ASSOCIATES name from the Deliverables. In the event that Client selects option #2, VANDEWALLE & ASSOCIATES shall not be liable or otherwise responsible for such modifications or their effect on the results of the implementation of the recommendations contained in such Deliverables.

---

### Article III Estimated Schedule

- A. Services in this Agreement shall commence from the date of execution, and be in effect through December 31, 2024, unless the parties agree otherwise.
- B. VANDEWALLE & ASSOCIATES shall render its Services as expeditiously as is consistent with professional skill and care. During the course of the Project, anticipated and unanticipated events may impact the Project schedule and VANDEWALLE & ASSOCIATES shall not be responsible for any delays caused by factors beyond its reasonable control.

### Article IV Costs and Payment

- A. All work will be completed on a time and materials basis with the budget for not to exceed \$29,000.
- B. Client acknowledges that significant changes to the Project schedule, budget or Project's scope may require Additional Services for which the parties may (but are not required to) enter into a separate Work Order (see Article I.B.).
- C. Invoice charges to the Client are divided into these two elements:
  - 1. Professional Fees.  
Charged for all Services rendered at current billing rates as listed in Attachment One.
  - 2. Reimbursable Expenses.
    - a. Most will be invoiced at cost, including travel and all in-house charges.
    - b. Some Reimbursable Expenses will be charged at cost multiplied by 1.1. These are limited to items charged through a third-party vendor. Examples of these would include: printing, reproduction, and delivery charges.

- D. VANDEWALLE & ASSOCIATES shall send Client an invoice for Professional Fees and Reimbursable Expenses once a month. Client shall pay VANDEWALLE & ASSOCIATES the amounts due under such invoice upon receipt of such invoice. A service charge of 1% per month may be charged on all amounts more than 30 days after date of invoice.

## **Article V Termination**

- A. Either Client or VANDEWALLE & ASSOCIATES may terminate this Agreement upon seven days written notice.
- B. If terminated, Client agrees to pay VANDEWALLE & ASSOCIATES the hourly rates for all Services rendered and Reimbursable Expenses incurred, up to the date of termination.
- C. Upon not less than seven days' written notice, VANDEWALLE & ASSOCIATES may suspend the performance of its Services if Client fails to pay VANDEWALLE & ASSOCIATES in full for Services rendered or Reimbursable Expenses incurred. VANDEWALLE & ASSOCIATES shall have no liability because of such suspension of service or termination due to nonpayment.

## **Article VI Dispute Resolution**

VANDEWALLE & ASSOCIATES and Client agree to mediate claims or disputes arising out of or relating to the Agreement. The mediation shall be conducted by a mediation service acceptable to the parties. A demand for mediation shall be made within a reasonable time after a claim or dispute arises. In no event shall any demand for mediation be made after such claim or dispute would be barred by the applicable law.

## **Article VII Intellectual Property; Confidentiality**

- A. Except as otherwise provided by law: upon payment in full by Client to VANDEWALLE & ASSOCIATES for Services rendered and Reimbursable

Expenses incurred pursuant to this Agreement, VANDEWALLE & ASSOCIATES shall grant Client a non-transferable, non-exclusive, perpetual license to use any and all Work Product developed or produced by VANDEWALLE & ASSOCIATES pursuant to this Agreement. As used in this Agreement, "Work Product" means all inventions, processes, data, documents, drawings, records, and works of authorship, whether or not copyrightable or patentable, that are originated or prepared by VANDEWALLE & ASSOCIATES in the course of rendering the Services under this Agreement. Until Client pays VANDEWALLE & ASSOCIATES in full for Services rendered and expenses incurred pursuant to this Agreement, Client may not use any Work Product to complete the Project with others unless VANDEWALLE & ASSOCIATES is in material breach of this Agreement.

- B. Except as otherwise provided by law: Client shall not communicate, publish, or otherwise disclose to a third party or authorize or induce anyone else to use, communicate, publish, or otherwise disclose, any nonpublic information pertaining to VANDEWALLE & ASSOCIATES, including, without limitation, any information relating to pricing, products, or ideas of VANDEWALLE & ASSOCIATES. Until VANDEWALLE & ASSOCIATES is paid in full by Client for Services rendered and expenses incurred pursuant to this Agreement, Client shall not communicate, publish, or otherwise disclose to any third party, any information pertaining to or summaries of the Work Product.

## **Article VIII Miscellaneous Provisions**

- A. Wisconsin law governs this Agreement (without regard to its conflict of law principles or rules of construction concerning the draftsman hereof).
- B. This Agreement is the entire and integrated agreement between the Client and VANDEWALLE & ASSOCIATES, and supersedes all prior negotiations, statements or agreements, either written or oral, with regard to its subject matter. This Agreement may be amended only by written instrument signed by both Client and VANDEWALLE & ASSOCIATES. Neither party can assign this Agreement without the other party's prior written permission.

- C. Notwithstanding any other term in this Agreement, VANDEWALLE & ASSOCIATES shall not control or be responsible for another party's means, methods, techniques, schedules, sequences or procedures, or for construction safety or any other related programs.
- D. Client and VANDEWALLE & ASSOCIATES agree to indemnify, defend and hold one another, their agents and employees harmless from and against any and all claims, liabilities, suits, demands, losses, costs and expenses (including reasonable attorneys' fees) to property or persons, including injury or death, or economic losses, arising out of the Project and/or the performance or non-performance of obligations under this Agreement, except to the extent such damages or losses are directly caused by either's gross negligence or willful misconduct.
- E. In the event that any suit or action is instituted to enforce any provision in this Agreement, the prevailing party in such dispute shall be entitled to recover from the losing party all fees (including legal and accounting fees), costs and expenses of enforcing any right of such prevailing party under or with respect to this Agreement, including without limitation, all costs of appeals. For purposes of this provision, "prevailing party" shall include a party that dismisses an action in exchange for payment of the sum allegedly due, performance of covenants allegedly breached, or consideration substantially equal to the relief sought in the action or proceeding.
- F. VANDEWALLE & ASSOCIATES reserves the right to include representations of the Project in its promotional and professional materials.
- G. In order for VANDEWALLE & ASSOCIATES' to provide cost effective services, the parties agree that VANDEWALLE & ASSOCIATES shall not be liable to client or any third party for any losses, lost profits, lost data, consequential, special, incidental, or punitive damages, delays, or interruptions arising out of or related to this Agreement, regardless of the basis of the claim. VANDEWALLE & ASSOCIATES' aggregate liability (including attorneys' fees) to Client shall not exceed the amount of fees actually paid to VANDEWALLE & ASSOCIATES by Client with regard to the Services or the Work Order for which liability has been asserted.

April 26, 2024

9

IN WITNESS WHEREOF, the parties hereto entered into this Agreement as of the latest date noted, below.

**Village of Williams Bay**

By:



Signature of Authorized Representative

5/10/24

Date

David Lathrop

Printed Name

Village Administrator

Title

**VANDEWALLE & ASSOCIATES, INC.**

By:

Nonna Anderson, Business Manager

Date



**ATTACHMENT ONE**  
**FEE SCHEDULE**

|                           | <u>Hourly Rates</u> |
|---------------------------|---------------------|
| Company President         | \$220 to \$300      |
| Principal                 | \$200 to \$280      |
| Associate                 | \$110 to \$160      |
| Assistant                 | \$85 to \$100       |
| GIS Analyst/Cartographer  | \$105 to \$120      |
| Communications Specialist | \$70 to \$150       |
| Project Assistant         | \$40 to \$65        |

**ORDINANCE #2026-\_\_\_\_\_**  
**AN ORDINANCE CREATING SECTION 12-14 THE CODE OF ORDINANCES**  
**OF THE VILLAGE OF WILLIAMS BAY CONCERNING TOURISM COMMISSION**

WHEREAS, pursuant to the authority granted to the Village of Williams Bay by Wis. Stat. §66.0615, the Village has, in Section 46-11 of the Code of Ordinances, enacted a room tax; and

WHEREAS, pursuant to the authority contained in Wis. Stat. §66.0615(1m), the Village is authorized to form a commission to utilize the funds received by the Village from said room tax for the purposes of tourism promotion and tourism development; and

WHEREAS, the Building, Zoning and Ordinance Committee having recommended to the Village Board the formation of a tourism commission which has the authority to contract with a tourism entity to facilitate the expenditure of funds received from the room tax for tourism promotion and tourism development; and

WHEREAS, such tourism commission would assume responsibility for the overall monitoring of the expenditure of funds received from the room tax to ensure that such funds are expended in conformity with the provisions of Wis. Stat. §66.0615; and

WHEREAS, the Village Board of the Village of Williams Bay having determined that it is appropriate to accept the recommendation of the Building, Zoning and Ordinance Committee to establish a tourism commission.

NOW, THEREFORE, the Village Board of the Village of Williams Bay hereby ordains as follows:

Section I. Section 12-14 of the Code of Ordinances of the Village of Williams Bay is hereby created to read as follows:

Section 12-14 Tourism Commission.

- A. **CREATED.** There is hereby created, pursuant to the authority of Wis. Stat. §66.0615 (1m) (a) and (c), the Tourism Commission.
- B. **PURPOSE.** The purpose and duties of the Tourism Commission shall be to use the room tax revenue that it receives from the village to develop and execute a tourism marketing plan for tourism promotion and tourism development for the Village. The Commission shall have the authority and carry out the duties set forth in Wis. Stat. § 66.0615 (1m) (c) and (d), and as otherwise provided by law.
- C. **DEFINITIONS.** For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.
  - (1) **Capital improvement.** Public structures or fixtures which are designed for and are determined to facilitate tourism promotion and tourism development. Such improvements may include, but are not limited to, signs, lighting, sidewalk improvements, downtown streetscape, pathways, banners, flower programs, tree planting programs, park

development, farmer's market physical improvements, and landscaping, together with other public infrastructure, including but not limited to public roadways, public sewer necessary to support tourism, but shall not include contribution toward or redevelopment of any lodging facility.

- (2) **Commission.** As set forth in Wis. Stat. § 66.0615 (1) (a).
- (3) **Hotel or Motel.** A building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, summer camps, apartment hotels, resort lodges, campgrounds, cabins, and any other building or group of buildings in which the accommodations are available to the public, except accommodations rented for a continuous period of more than 29 days and accommodations furnished by any hospital, sanatoriums, or nursing homes, rooming houses, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes; provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.
- (4) **Sales Price.** The meaning as defined in Wis. Stat. §77.51 (15b) insofar as applicable. Any federal and state tax exempt transactions shall not be included in the definition of sales price.
- (5) **Tourism Entity.** The definition set forth in Wis. Stat. § 66.0615 (1) (f).
- (6) **Tourism Promotion and Tourism Development.** As set forth at Wis. Stat. § 66.0615 (1) (fm).
- (7) **Transient.** Any individual residing for a continuous period of less than 30 days in a motel, hotel or other furnished accommodations available to the public.
- (8) **Treasurer.** The Village Treasurer.

D. **DUTIES.**

- (1) Seventy (70) percent of the sales price receipts of the room tax collected by the village under §46-11 shall be forwarded to the Commission to be spent on tourism promotion and development, including capital improvement projects within the Village. The Commission may not, however, use any of the room tax revenue it receives to construct or develop a lodging facility.
- (2) The Commission shall advise and inform the Village Board of each capital improvement which it intends to implement prior thereto. If the Village Board objects to such expenditure, it shall inform the Tourism Commission of its objection and no room tax money shall be spent on that project.

- (3) The Tourism Commission shall monitor the collection of the room tax. The Commission shall report any delinquencies or inaccurate reporting to the Treasurer.
- (4) The Tourism Commission may contract as needed with a qualified organization under Wis. Stat. § 66.0615 (1) (f) to perform the functions of a tourism entity as defined under the statute and shall ensure that the money distributed to the tourism entity shall be used for tourism promotion and tourism development as defined in Wis. Stat. § 66.0615 (1) (fm). These activities include any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which room tax may be imposed:
  - (a) Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials;
  - (b) Transient tourist informational services; and
  - (c) Tangible municipal development, including, but not limited to, public beach house, public bathrooms, public boat launch, public parks and improvements, public deed-restricted open space, public pathways, lakefront amenities, downtown streetscape and related improvements.
- (5) The Commission shall operate a tourism grant program to provide financial investments for tourism-related projects, marketing projects, and/or events that promote and develop tourism in the village which substantially increases overnight stays within the area community.
- (6) The Commission shall report to the Village Board of Trustees at least quarterly the purposes for which the room tax revenues it received were spent.
- (7) The Tourism Commission shall annually provide the Village Treasurer with the information needed to make the reports required under Wis. Stat. § 66.0615, to the State Department of Revenue.

E. **COMPOSITION.** The Commission shall consist of a membership as follows:

- (1) Five persons to be appointed by the Village President, subject to confirmation by a majority of the Village Board who are present when the vote is taken. Commissioners shall serve for a one-year term, at the pleasure of the Village President, and may be reappointed up to a maximum of six terms.
- (2) One member shall represent the Village hotel and motel industry.
- (3) A member of the Village Board shall be appointed by the Village President, as a non-voting member for a two-year term coinciding with biennial election cycles.

- (4) Other municipal officials may be appointed as needed as ex-officio members.
- (5) The members of the Commission shall elect, from among its members, a chairperson, a vice chairperson and secretary.

Section II. This ordinance shall take effect upon passage and publication as provided by law.

Approved by the Village Board the Village of Williams Bay this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

VILLAGE OF WILLIAMS BAY

By: \_\_\_\_\_  
Adam Jaramillo, President

Attest: \_\_\_\_\_  
Tina Kolls, Clerk

First Reading: \_\_\_\_\_  
Second Reading: \_\_\_\_\_  
Date Adopted: \_\_\_\_\_  
Date Published: \_\_\_\_\_

## David Lothspeich

---

**To:** Susan Franzen; Adam Jaramillo  
**Subject:** RE: Ordinance Creating Section 12-14 Concerning Tourism Commission

---

**From:** David Lothspeich  
**Sent:** Monday, March 9, 2026 12:46 PM  
**To:** Susan Franzen <sfranzen@vi.williamsbay.wi.gov>; Adam Jaramillo <ajaramillo@vi.williamsbay.wi.gov>  
**Subject:** FW: Ordinance Creating Section 12-14 Concerning Tourism Commission

Adam and Susan,

Please see Attorney Schroeder's review below. The attached draft ordinance is revised to reflect the following corrections highlighted noted below as corrections and as they are not policy decisions for the Village Board.

1. I recommend the ordinance add that the Tourism Commission is subject to open meetings and public records.
2. Section 1 B - the WI Statute referenced should be 66.0615 I believe, not 66.0175.
3. Section 1 C 3 - This definition is inconsistent with both the Village code and State statute definitions. I suggest referencing either the Village Code 46-11 or the WI Statute definitions 77.52 (2) (a) 1. 46-11
4. Section 1 D (1) - suggest revising to "Seventy (70) percent of the room tax revenue collected by the village..." With the recent update to how room tax revenue is calculated, I don't think referencing sales price receipts is necessary.
5. Section 1 D (2) - do we want to consider adding that capital improvements exceeding \$X require Village Board approval or is the Board approving every expenditure?
6. Section 1 D (3) - needs clarity on what "monitor the collection of room tax" means - I brought this up at our prior discussion of this ordinance and am not sure what role the Commission will play in this.
7. Section 1 D (4) - I suggest adding a competitive bid / RFP process for selecting the 501(c) (6) tourism entity.
8. Should we require the tourism entity to complete a public tourism impact analysis?
9. Section 1 D (5) - should the Board determine eligibility, matching requirements, scoring criteria and conflict of interest recusal rules?
10. Section 1 D (6) and (7) - the ordinance is missing the annual certification of how funds were spent requirement (66.0615 1m (d) (4)) - the ordinance only references quarterly reports. For (6) I suggest the Village receives a report on measurable outcomes.
11. Section E (1) - needs a statement regarding removal; consider staggered terms? Limit representation from a single entity? Commission members abstain from voting on matters in which they have a direct financial interest.
12. Section E (2) - prefer adding a local small business representative to the Commission and a minimum # of years in the Village hotel/motel industry.
13. If approved, we'll need to amend WB Ordinance 46-11 C from "...70% to be forwarded to a tourism entity for use..." to "...70% to be forwarded to the Tourism Commission created under Section 12-14 ..."

This version will be included in the March 16 Village Board packet, along with this email and the Village Board can re-consider the policy questions if they wish.

Please let me know if you have any questions.

Best regards,

Dave

David Lothspeich  
Village Administrator  
Village of Williams Bay | 250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | US  
Office: 262-245-2700  
Cell: 847-421-7715



<https://www.williamsbay.org/>

---

**From:** Kay Kirichkow <[kkirichkow@janesvillelaw.com](mailto:kkirichkow@janesvillelaw.com)>  
**Sent:** Friday, March 6, 2026 4:45 PM  
**To:** David Lothspeich <[admin@vi.williamsbay.wi.gov](mailto:admin@vi.williamsbay.wi.gov)>  
**Cc:** Mark Schroeder <[mschroeder@janesvillelaw.com](mailto:mschroeder@janesvillelaw.com)>  
**Subject:** Ordinance Creating Section 12-14 Concerning Tourism Commission

Dave,

Attached you will find the proposed ordinance creating Section 12-14 concerning tourism commission. I have corrected the statutory reference on page 1 in Subsection B. I have also corrected Subsection D. (7) found on page 3 so that the first line reads "The Tourism Commission shall annually provide the Village...".

Mark A. Schroeder  
CONSIGNY LAW FIRM, S.C.  
303 East Court Street  
Janesville, WI 53545  
(608) 755-5050; (608) 755-5057 (Facsimile)  
[mschroeder@janesvillelaw.com](mailto:mschroeder@janesvillelaw.com)

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**From:** Kay Kirichkow <[kkirichkow@janesvillelaw.com](mailto:kkirichkow@janesvillelaw.com)>  
**Sent:** Wednesday, March 4, 2026 4:45 PM  
**To:** David Lothspeich <[admin@vi.williamsbay.wi.gov](mailto:admin@vi.williamsbay.wi.gov)>  
**Cc:** Mark Schroeder <[mschroeder@janesvillelaw.com](mailto:mschroeder@janesvillelaw.com)>  
**Subject:** Proposed Ordinance Creating Tourism Commission

Dave,

The following are my responses to the comments and questions posed by Trustee Franzen regarding the current version of the proposed Section 12-14 creating the tourism commission.

1. I recommend the ordinance add that the Tourism Commission is subject to open meetings and public records.

**Response.** This is a matter for the village board but I agree that the tourism commission would be subject to the open meetings and public records statutes.

2. Section 1 B – the WI Statute referenced should be 66.0615 I believe, not 66.0175.

**Response.** I agree to change the reference to section 66.0615.

3. Section 1 C 3 – this definition is inconsistent with both the Village Code and State Statute definitions. I suggest referencing either Village Code 46-11 or the WI Statute definitions 77.52 (2) (a) 1. 46-11.

**Response.** This is a matter for the village board. The current language is substantially the same as section 77.52 (2) (a) 1. Wis. Stats. The definition can certainly be replaced with a reference to the language of the statute.

4. Section 1 D (1) - suggest revising to "Seventy (70) percent of the room tax revenue collected by the village..." With the recent update to how room tax revenue is calculated, I don't think referencing sales price receipts is necessary.

**Response.** This is a matter for the village board. The wording can be changed to "Seventy (70) percent of the room tax revenue collected..."

5. Section 1 D (2) – do we want to consider adding that capital improvements exceeding \$XX require Village Board approval or is the Board approving every expenditure?

**Response.** This is a matter for the village board.

6. Section 1 D (3) - needs clarity on what "monitor the collection of room tax" means - I brought this up at our prior discussion of this ordinance and am not sure what role the Commission will play in this.

**Response.** This is a matter for the village board. The current language restates the statutory language found in Wis. Stat. Sec. 66.0615 (1m) c. 5.

7. Section 1 D (4) - I suggest adding a competitive bid / RFP process for selecting the 501(c) (6) tourism entity.

**Response.** This is a matter for the village board, but I would note that Wis. Stat. Sec. 66.0615 (1m) (b)1., implies that if a tourism entity exists in the village, the commission must work with that entity.

8. Should we require the tourism entity to complete a public tourism impact analysis?

**Response.** This is a matter for the village board.

9. Section 1 D (5) - should the Board determine eligibility, matching requirements, scoring criteria and conflict of interest recusal rules?

**Response.** This is a matter for the village board.



10. Section 1 D (6) and (7) - the ordinance is missing the annual certification of how funds were spent requirement (66.0615 Im (d) (4)) - the ordinance only references quarterly reports. For (6) I suggest the Village receives a report on measurable outcomes.

**Response.** I agree that it would be appropriate to insert specific language regarding an annual certification into subsection (1m) (d) (4). Regarding requiring a report on measurable outcomes, that is a matter for the village board.

11. Section E (1) - needs a statement regarding removal; consider staggered terms Limit representation from a single entity? Commission members abstain from voting on matters in which they have a direct financial interest.

**Response.** Regarding statement for removal, that can be added but I would note removal would also be addressed by Wis. Stat. Sec. 17.13 (1). Regarding staggered terms, I would note that per statute all of the terms are for one year only. See subsection (1m) (c) 3. Regarding limiting representation from a single entity, that is a village board matter. Regarding commission members abstaining from voting on matters in which they have a direct financial interest, that can be included but it is already addressed in Wis. Stat. Sec. 19.59 (1) (c) and Section 40-4C. of the Code of Ordinances.

12. Section E (2) - prefer adding a local small business representative to the Commission and a minimum # of years in the Village hotel/motel industry.

**Response.** This is a matter for the village board.

13. If approved, we'll need to amend WB Ordinance 46-11 C from "...70% to be forwarded to a tourism entity for use..." to "...70% to be forwarded to the Tourism Commission created under Section 12-14 ..."

**Response.** Agree that the suggested change to Section 46-11 C. would be necessary.

Mark A. Schroeder  
CONSIGNY LAW FIRM, S.C.  
303 East Court Street  
Janesville, WI 53545  
(608) 755-5050; (608) 755-5057 (Facsimile)  
[mschroeder@janesvillelaw.com](mailto:mschroeder@janesvillelaw.com)

**From:** David Lothspeich  
**Sent:** Monday, March 2, 2026 4:22 PM  
**To:** Susan Franzen <[sfranzen@vi.williamsbay.wi.gov](mailto:sfranzen@vi.williamsbay.wi.gov)>  
**Cc:** Tina Kolls <[clerk@vi.williamsbay.wi.gov](mailto:clerk@vi.williamsbay.wi.gov)>  
**Subject:** RE: Ordinance #2026-O-03 Tourism Commission

Susan,

No apologies necessary and hope that your great niece had a great birthday party.

I will have to work with Attorney Schroeder to make the technical changes to the draft ordinance. Many of your questions are policy decisions for you and the board to discuss and come up with direction on. In terms of the timing for the revenues, I believe that the Village should start collecting room tax sooner than four years. In terms of the WBBA, at the least the conversations leading up to this point, there was not any discussion of reducing funding for the WBBA but their funding would be decided by the Tourism Commission. From a timing perspective, having the Tourism Commission established and for them to have everything in place prior to the funds arriving would be ideal. I would guess that the Commission could take six months or more to get established.

Best regards,

Dave

David Lothspeich  
Village Administrator  
Village of Williams Bay | 250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | US  
Office: 262-245-2700  
Cell: 847-421-7715



<https://www.williamsbay.org/>

**From:** Susan Franzen <[sfranzen@vi.williamsbay.wi.gov](mailto:sfranzen@vi.williamsbay.wi.gov)>  
**Sent:** Monday, March 2, 2026 1:59 PM  
**To:** David Lothspeich <[admin@vi.williamsbay.wi.gov](mailto:admin@vi.williamsbay.wi.gov)>  
**Cc:** Tina Kolls <[clerk@vi.williamsbay.wi.gov](mailto:clerk@vi.williamsbay.wi.gov)>  
**Subject:** Ordinance #2026-O-03 Tourism Commission

Hi Dave,

Apologies for the late questions as I was traveling for work through late Saturday and attended one of my great niece's 6<sup>th</sup> birthday party yesterday.

Here are some thoughts and questions on the Tourism Commission ordinance on the BZO Committee agenda for tonight.

I am concerned about the impact to the Williams Bay Business Association of the decision to move these funds from them to a commission. As the anticipated tax revenue from Topography will likely not be significant until operation year 4, I believe the creation of the Commission at this time is premature.

Waiting at least two years to develop the Commission seems reasonable and allows the Village Board to create a tourism strategic plan to guide the Commission's efforts.

Here are some additional thoughts and questions. I don't expect answers by tonight's meeting.

1. I recommend the ordinance add that the Tourism Commission is subject to open meetings and public records.
2. Section 1 B - the WI Statute referenced should be 66.0615 I believe, not 66.0175.
3. Section 1 C 3 - This definition is inconsistent with both the Village code and State statute definitions. I suggest referencing either the Village Code 46-11 or the WI Statute definitions 77.52 (2) (a) 1. 46-11
4. Section 1 D (1) - suggest revising to "Seventy (70) percent of the room tax revenue collected by the village..." With the recent update to how room tax revenue is calculated, I don't think referencing sales price receipts is necessary.
5. Section 1 D (2) - do we want to consider adding that capital improvements exceeding \$X require Village Board approval or is the Board approving every expenditure?

6. Section 1 D (3) - needs clarity on what “monitor the collection of room tax” means - I brought this up at our prior discussion of this ordinance and am not sure what role the Commission will play in this.
7. Section 1 D (4) - I suggest adding a competitive bid / RFP process for selecting the 501(c) (6) tourism entity.
8. Should we require the tourism entity to complete a public tourism impact analysis?
9. Section 1 D (5) - should the Board determine eligibility, matching requirements, scoring criteria and conflict of interest recusal rules?
10. Section 1 D (6) and (7) - the ordinance is missing the annual certification of how funds were spent requirement (66.0615 1m (d) (4)) - the ordinance only references quarterly reports. For (6) I suggest the Village receives a report on measurable outcomes.
11. Section E (1) - needs a statement regarding removal; consider staggered terms? Limit representation from a single entity? Commission members abstain from voting on matters in which they have a direct financial interest.
12. Section E (2) - prefer adding a local small business representative to the Commission and a minimum # of years in the Village hotel/motel industry.
13. If approved, we'll need to amend WB Ordinance 46-11 C from “...70% to be forwarded to a tourism entity for use...” to “...70% to be forwarded to the Tourism Commission created under Section 12-14 ...”

Thanks,  
Susan

Susan Franzen  
Village Board Trustee  
Village of Williams Bay  
250 Williams Street, PO Box 580  
Williams Bay, WI 53191

# Varying Uses of Room Tax



A review of the 2023 room tax expenditure reports<sup>1</sup> filed by communities with the Department of Revenue reveals that local perspectives of what qualifies as promoting tourism and tourism development varies considerably across the state. Under the room tax law, 70% of the revenue a community collects must be forwarded to a tourism entity or tourism commission to be spent by those organizations on tourism promotion and tourism development. Since 2006, the room tax law has defined tourism promotion and tourism development as marketing projects, tourist information services, or “tangible municipal development,” such as a convention center, that is “reasonably likely” to generate paid overnight stays at lodging establishments.<sup>2</sup>

State law first allowed municipalities to impose a room tax in 1967. The original authorizing statute consisted of a single, short paragraph stating that local governments may enact an ordinance imposing a tax on the privilege of furnishing rooms to transients by hotelkeepers. Between 1967 and 1994 communities were free to set the room tax at whatever rate they wished and to use the revenue raised as they saw fit. Communities have significantly less freedom regarding the use of most room tax revenues today.

The state first limited municipal room tax authority in 1994 when it capped the room tax rate for most communities at 8% and required, with limited exceptions, that at least 70% of the tax revenue be spent on “tourism promotion and development.” However, the term went undefined until 2005. Municipal governing bodies maintained the ability to directly spend room

tax dollars on whatever they considered tourism promotion and development until 2015.

When the Legislature established the current definition of “tourism promotion and tourism development” by passing Act 135 in 2005, the original bill<sup>3</sup> contained a narrower definition than the version eventually signed into law. The original bill required that the marketing projects, tourism information efforts, and tangible municipal development actually generate paid overnight stays. Legislators later amended the bill<sup>4</sup> to require that such expenditures be “extremely likely” to generate overnight stays. Legislators further amended the bill<sup>5</sup> to replace “extremely likely,” with “reasonably likely,” which became the language that was enacted into law. By making these changes, the Legislature intentionally gave communities and their tourism commissions wiggle room to argue that a particular expenditure on marketing projects, information services, or tangible municipal development met the generation of overnight stays or “heads in beds” standard.

Under current law, a municipality is no longer allowed to directly spend the 70% of room tax revenue that must go for tourism promotion and tourism development. Instead, municipalities must forward that part of the room tax revenue to a tourism commission or a qualifying tourism entity,<sup>6</sup> such as a local convention and visitors bureau or chamber of commerce.

1. Under Wis. Stat. § 66.0615(4) every municipality that imposes a room tax must annually report to DOR all the following:

1. The amount of room tax revenue collected, and the room tax rate imposed, by the municipality in the previous year.
2. A detailed accounting of the amounts of such revenue that were forwarded in the previous year for tourism promotion and tourism development, specifying the commission or tourism entity that received the revenue. The detailed accounting shall include expenditures of at least \$1,000 made by a commission or a tourism entity.
3. A list of each member of the commission and each member of the governing body of a tourism entity to which the municipality forwarded room tax revenue in the previous year, and the name of the business entity the member owns, operates, or is employed by, if any.

The DOR posts these reports on its website here:

<https://ww2.revenue.wi.gov/VaultPublic/publish/rt/report.html>

2. Wis. Stat. § 66.0615(1)(fm).

3. <https://docs.legis.wisconsin.gov/2005/related/proposals/ab298.pdf>

4. [https://docs.legis.wisconsin.gov/2005/related/amendments/ab298/aa1\\_aa1\\_ab298](https://docs.legis.wisconsin.gov/2005/related/amendments/ab298/aa1_aa1_ab298)

5. [https://docs.legis.wisconsin.gov/2005/related/amendments/ab298/sa1\\_ab298](https://docs.legis.wisconsin.gov/2005/related/amendments/ab298/sa1_ab298)

6. Wis. Stat. § 66.0615(1)(f) defines “tourism entity” as “a nonprofit organization that came into existence before January 1, 2015, spends at least 51% of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality, except that if no such organization exists, a municipality may contract with one of the following entities:

1. A nonprofit organization that spends at least 51% of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.
2. A nonprofit organization that was incorporated before January 1, 2015, spends 100% of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.

### A Tourism Commission offers the most flexibility.

Municipalities can retain some limited flexibility and control over the use of room tax dollars for tourism promotion and tourism development by creating a tourism commission. A tourism commission consists of 4-6 members appointed by the mayor or village president and confirmed by the governing body. At least one member must represent the local hotel and motel industry. A commission must use the room tax revenue that the municipality forwards to it for tourism promotion and tourism development in the municipality.<sup>7</sup> The commission decides how best to spend the room tax dollars it receives for tourism promotion and tourism development. The commission must contract with another organization to perform the functions of a tourism entity, such as providing destination marketing services, if no tourism entity exists in the municipality.<sup>8</sup>

At least eight communities<sup>9</sup> in Wisconsin with tourism commissions have created their own tourism department to market their community to visitors. In these communities, part of the room tax revenue forwarded to the tourism commission is used to pay the salary and benefits of staff hired to manage and implement a tourism marketing effort.

A random review of some of the 2023 room tax expenditure reports filed by communities with tourism commissions showed that, in addition to standard advertising campaigns and other marketing efforts, commissions spent room tax dollars on a range of items, including:

- contributing to the cost of operating local museums
- July 4th firework displays
- beer gardens
- holiday and farmers' markets
- sponsorship of local semi-pro baseball teams
- car shows
- summer concerts and community events
- local festivals and fairs

- landscaping
- local zoo
- Mainstreet fund
- wayside maintenance

Examples of spending on “tangible municipal development” that commissions concluded were reasonably likely to generate overnight stays in local lodging establishments included:

- downtown bike racks
- boat landing improvements
- trail construction
- trail wayfinding signage
- welcome signs for placement in municipal parks
- park pavilion
- park lodge

With one exception, enforcement of the provisions of the room tax law generally comes down to stakeholder oversight. Communities and their commissions who may be perceived as “pushing the envelope” with regard to interpreting what qualifies as tourism promotion and tourism development risk being sued by a local visitors and convention bureau, chamber of commerce, the statewide hotel and lodging industry association, or the statewide association of convention and visitors bureaus. The one exception is that failure to comply with the annual room tax reporting requirement can result in a \$3,000 fine being imposed by DOR on the municipality.<sup>10</sup> The municipality may not use room tax dollars to pay the fine.<sup>11</sup>



**Curt Witynski, JD**, Witynski Consulting LLC.  
Contact Curt at [cawitynski@gmail.com](mailto:cawitynski@gmail.com)

7. Wis. Stat. § 66.0615(1m)(d)3.

8. Wis. Stat. § 66.0615(1m)(b)1.

9. Municipalities and/or their tourism commissions that maintain their own tourism marketing department funded in large part by room tax dollars include: Delafield, Middleton, Mt. Pleasant, New Berlin, Oak Creek, Oconomowoc, Two Rivers, and West Allis.

10. Wis. Stat. § 66.0615(4)(c).

11. *Id.*



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## DEVELOPMENT AGREEMENT

This Agreement dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026, between the Village of Williams Bay, a Municipal Corporation of the State of Wisconsin, hereinafter referred to as "Village", and Yerkes Future Foundation, Inc., a Wisconsin Corporation, hereinafter referred to as "Yerkes".

WHEREAS, Yerkes is the owner of the property located at 373 W. Geneva St. in the Village, also known as Tax Parcel Number WA 518500001 (the Property); and

WHEREAS, Yerkes seeks to further develop the Property by constructing improvements consisting of a pavilion and playground, the locations and general designs of which are as more specifically described in the document entitled Yerkes Observatory-Play/Space, attached as Exhibit A; and

WHEREAS, while desiring to support the ongoing development of the Property, the Village is also cognizant of the impact which the above-described improvements will have on nearby residential properties, based upon the increased traffic flow to be generated by the utilization of the improvements by the public; and

WHEREAS, the Village has determined that it is appropriate to require Yerkes to address the inflow and outflow of traffic on the property by providing for means of ingress and egress within the Property itself and to timely eliminate impact of such traffic on nearby neighborhoods by eliminating the utilization of streets servicing nearby residential neighborhoods; and

WHEREAS, Yerkes agrees to construct the improvements and address the traffic to and from the Property as herein described in accordance with this Agreement.

NOW, THEREFORE, in consideration of the mutual obligations of the parties, the Village and Yerkes agree as follows:

### Section I. Traffic Access.

- A. Motor vehicle access to the Property shall continue to be permitted from W. Geneva St. via Observatory Place to the private street located at the south terminus of Observatory Place and from there to the existing private street of the Property.
- B. Motor vehicle traffic shall proceed south on the above-described private street to the west side of the elliptical portion of the street and thence south to the terminus of the street. Motor vehicle traffic shall exit the Property proceeding north on the street to the east side of the elliptical portion of the street, and thence be permitted to exit the Property by continuing to proceed north to Observatory Place to W. Geneva St. or, alternatively, by proceeding north to Parkhurst Place. Provided, that the ability of motor vehicle traffic to utilize Parkhurst Place to exit the Property shall be permitted for a period of not more than 12 months after the effective date of this Agreement, at which time the Village shall close access to Parkhurst Place from the Property.

- C. Yerkes acknowledges that it shall not be permitted to construct an access point on Constance Boulevard to permit motor vehicle traffic flow from the Property to Constance Boulevard.
- D. In its discretion, Yerkes may make application to the State of Wisconsin Department of Transportation for permission to construct an additional access point from the Property to W. Geneva St. The additional access point will be located east of the current access point of Observatory Place. The exact location of the additional access point shall be subject to approval of the State of Wisconsin Department of Transportation and the Village Engineer to ensure it is located in appropriate distance from the existing access point and the properties located east of the Property. Yerkes acknowledges that it shall not be permitted to utilize the existing driveway access at the northeast corner of its Property which currently provides access to W. Geneva St. for a private residence located at the east boundary of the Property. The Village shall not object to the application of Yerkes to the State of Wisconsin Department of Transportation for an additional access point.

## II. Private Streets.

- A. In constructing a private street to provide access to vehicles exit the Property of Yerkes onto W. Geneva St., the private street will be built to applicable Village specifications, regulations and guidelines for the construction of said street and as approved by the Village Engineer.
- B. The first lift of the private street will be completed no later than one year after commencement of the street work. The final lift will be completed no later than two years after completion of the first lift, unless extended by the Village Board.
- C. Yerkes shall furnish "as-built" plans of the private street with the Village Clerk upon completion thereof.
- D. Yerkes shall be responsible for maintaining all private streets on the Property which shall include a private street constructed to provide a second access point to W. Geneva St. and the existing private street from the south terminus point of Observatory Place south to the elliptical and from the elliptical South to its current terminus.
- E. Yerkes shall not be required to increase the width of the existing private street on the Property.

## Section III. Easement.

- A. To facilitate pedestrian traffic to and from the Property, throughout the adjoining areas and on Constance Boulevard, Yerkes agrees to convey to Village an access easement at least 8 feet in width, adjacent to the west right-of-way of Constance Boulevard, for the construction of a pedestrian path, as illustrated for demonstrative purposes on Exhibit B. The Village shall be responsible for preparing and recording the easement immediately after

Yerkes locates and marks the trees they wish to protect adjacent to the west right-of-way of Constance Boulevard. The width of the easement may need to be wider than 8 feet in order to save the trees to be protected while still allowing for the pedestrian path. The timing and materials for the path will be determined by the Village at the time of construction of the pedestrian path by the Village. Consistent with the requirements of Village ordinance §314-4, Yerkes shall, within 24 hours of a snowfall, clear the pedestrian path of snow and ice and otherwise maintain its condition.

Section IV. Conditional Use/Site Plan.

- A. In consideration of the above stated provisions, reflecting the conditions for approval of the conditional use permit and site plan applications of Yerkes, the Village agrees to approve the conditional use permit application of Yerkes for construction of the pavilion and playground and related site plan, subject to said conditions.

Section V. Heirs and Assigns.

This Agreement is binding upon the Village and Yerkes, their respective heirs, successors and assigns and all future owners of the Property.

Section VI. General Conditions and Regulations.

- A. All provisions of the Village's ordinances are incorporated herein by reference, and all such provisions shall bind the parties hereto and be a part of this Agreement as if set forth in full herein.
- B. Yerkes shall not assign this Agreement without the written consent of the Village.

IN WITNESS WHEREOF, the parties have signed this Agreement.

**YERKES FUTURE FOUNDATION, INC.**

By: \_\_\_\_\_

\_\_\_\_\_  
Authorized Representative (print name)

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Personally came before me this \_\_\_\_\_ day of \_\_\_\_\_, 2026, the above-named \_\_\_\_\_ to me known to be the person who executed the foregoing instrument in their respective capacities and acknowledged the same.

\_\_\_\_\_  
Notary Public, \_\_\_\_\_ County, State of \_\_\_\_\_



Approved by resolution of the Village Board of the Village of Williams Bay this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**VILLAGE OF WILLIAMS BAY**

By: \_\_\_\_\_  
Adam Jaramillo, President

ATTEST:

By: \_\_\_\_\_  
Tina Kolls, Clerk

STATE OF WISCONSIN

COUNTY OF WALWORTH

Personally came before me this \_\_\_\_\_ day of \_\_\_\_\_, 2026, the above-named Adam Jaramillo and Tina Kolls to me known to be the persons who executed the foregoing instrument in their respective capacities and acknowledged the same.

\_\_\_\_\_  
Notary Public, Walworth County, Wisconsin

Approved as to form:

Attorney Mark A. Schroeder  
Village Attorney, Village of Williams Bay

# PEDESTRIAN CIRCULATION AND PATH TYPOLOGIES

This diagram illustrates the proposed path widths and materials for pedestrian circulation, tailored to anticipated traffic volume, seasonal use, and accessibility requirements. Seasonal paths are designated as stabilized granite in areas where accessibility is a priority, and as mown paths where the intention is to maintain a trail-like experience with limited accessibility needs. Mown paths also offer flexibility for future adjustments. Path widths are carefully considered—not only to accommodate the number of users but also to determine which routes can support service vehicle access.

Exhibit B  
Path Easement

05-06-2026  

BAXTER & WOODMAN

Consulting Engineers

MAP KEY

Specialty Pedestrian Space - Width and Material Varies

8' Standard Concrete

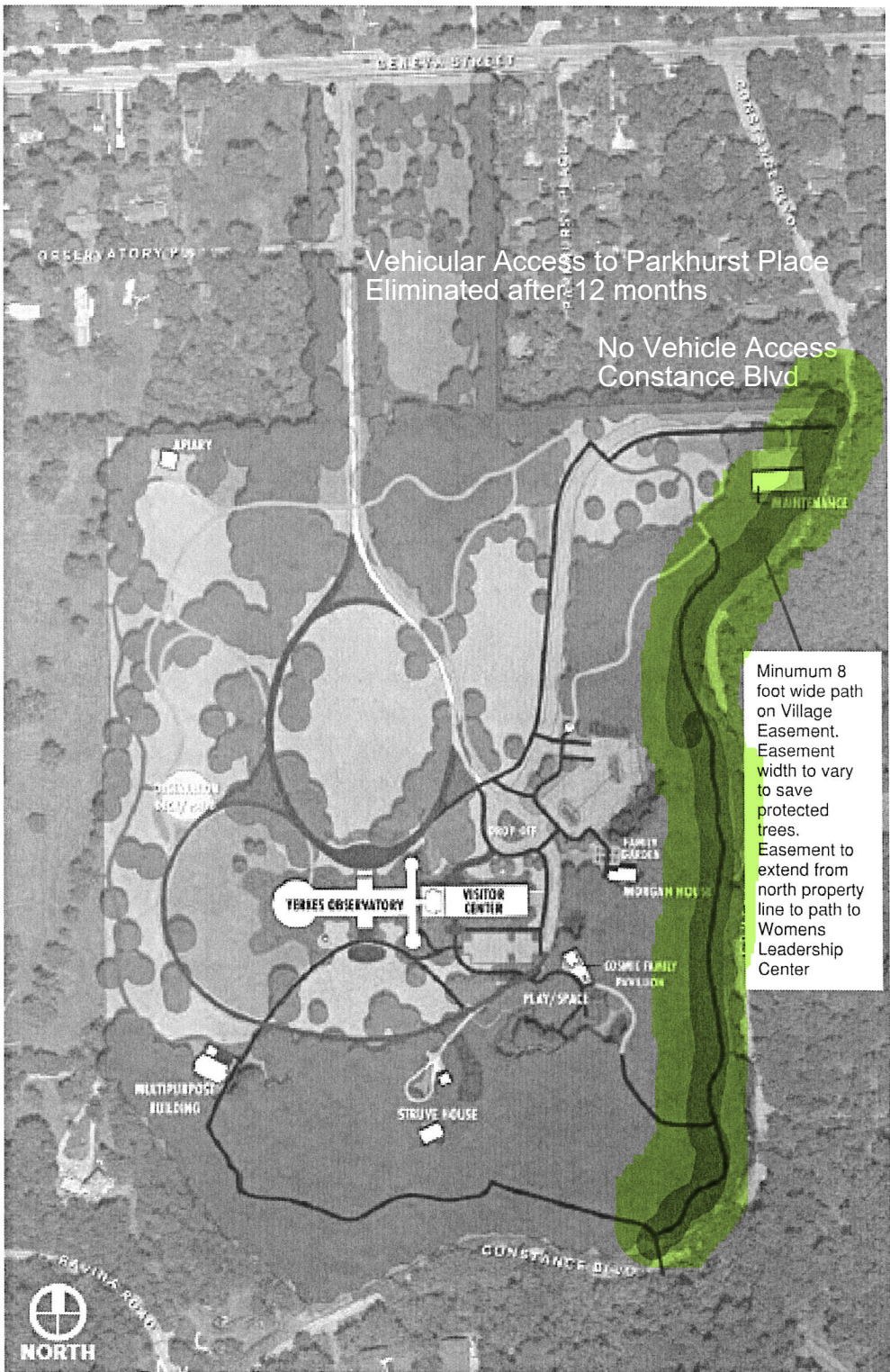
6' Standard Concrete

6' Stabilized Granite Path

6' Mow Path

4' Woodland Trail

Boardwalk/Stairs - Width Varies



Appendix O: Site Development Plan Pedestrian Circulation and Path Typologies

tabbles

EXHIBIT  
B

Financial Planning  
2/25/2026

| "Known"Revenue                 |                              |                                                                                                                                                        | 2026      | 2027      | 2028      | 2029      | 2030      |
|--------------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                | Property tax                 | Assume 1% increase in levy                                                                                                                             | 1,807,432 | 1,825,506 | 1,843,761 | 1,880,637 | 1,899,443 |
|                                | Other Trad Revenue           | Assume 3% increase in fees                                                                                                                             | 2,293,824 | 2,362,639 | 2,433,518 | 2,506,523 | 2,581,719 |
|                                | Room Tax                     | 30% that Village can keep                                                                                                                              |           |           | 150,000   | 200,000   | 300,000   |
|                                | TID                          | 10% to Village can keep                                                                                                                                | 10,000    | 12,500    | 12,500    | 20,000    | 20,000    |
|                                | Total known Revenue          |                                                                                                                                                        | 4,111,256 | 4,200,645 | 4,439,779 | 4,607,160 | 4,801,162 |
| Possible Extraordinary Revenue |                              |                                                                                                                                                        |           |           |           |           |           |
|                                | EMS Referendum               | Will exhaust current authorization in 2028 request addl \$200-250/yr. Might last another 5 years 2027 vote, rev in 2028). Include in 2027 referendum   |           |           | 250,000   | 250,000   | 250,000   |
|                                | Fire Dept Referendum         | \$200/yr to last five years (need budget from Fontana or ?? Borrow funds for 2027 (and any charge for 2026) and referendum in 2027 for revenue in 2028 |           |           | 200,000   | 200,000   | 200,000   |
|                                | Fire Bldg Renovate           | \$1.5 M. Borrow or referendum to cover bond expenses (2027 vote, rev in 2028)                                                                          |           |           | 0         | 0         | 0         |
|                                | Room Tax Revenue for tourism |                                                                                                                                                        |           |           | 500,000   | 600,000   | 700,000   |
|                                | Possible Extra Revenue       |                                                                                                                                                        | 0         | 0         | 950,000   | 1,050,000 | 1,150,000 |
| Possible Total Revenue         |                              |                                                                                                                                                        | 4,111,256 | 4,200,645 | 5,389,779 | 5,657,160 | 5,951,162 |

| <b>Expenses</b>           |                                         |  |                  |                  |                  |                  |                  |
|---------------------------|-----------------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| GO Operations             | 2% increase to 2027, 4% following years |  | 4,101,255        | 4,183,280        | 4,350,611        | 4,524,636        | 4,705,621        |
| EMS Increase              |                                         |  |                  |                  | 250,000          | 250,000          | 250,000          |
| Fire Department Increment |                                         |  |                  | 200,000          | 200,000          | 200,000          | 200,000          |
| Total GO Expenses         |                                         |  | 4,101,255        | 4,383,280        | 4,800,611        | 4,974,636        | 5,155,621        |
| Utilities                 | Borrowed Funds                          |  |                  |                  |                  |                  |                  |
| Tourism items from CIP    |                                         |  |                  |                  | 500,000          | 600,000          | 700,000          |
| Internal Revolving fund   | To cover some of future captal expenses |  |                  |                  | 85,000           | 80,000           | 95,000           |
| <b>Total Expense</b>      |                                         |  | <b>4,101,255</b> | <b>4,383,280</b> | <b>5,385,611</b> | <b>5,654,636</b> | <b>5,950,621</b> |
| <b>Balance</b>            |                                         |  |                  |                  |                  |                  |                  |
|                           |                                         |  | <b>10,001</b>    | <b>(182,635)</b> | <b>4,168</b>     | <b>2,524</b>     | <b>541</b>       |