VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | williamsbay.org

Phone: 262-245-2700

NOTICE

VILLAGE BOARD OF TRUSTEES MEETING

MONDAY, MARCH 21, 2022 AT 7:00 PM

LION'S CLUB FIELD HOUSE - 310 Elkhorn Rd, Williams Bay

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. Minutes

- **A.** Joint Village Board and Plan Commission Minutes of March 7, 2022
- **B.** Village Board Meeting Minutes of March 7, 2022
- **C.** Village Board Meeting Minutes of March 16, 2022

V. Consent Agenda

- **A.** Resolution R-6-22 Assignment of 2021 fund balance
- **B.** Bob Carlson Memorial Park signage
- **C.** Memorandum of Understanding with the Town of Linn regarding 2022 Beach Tags

VI. Presentation of accounts and petitions

- **A.** Payroll ending 03-11-2022 in the amount of $46,220.03
- **B.** Accounts Payable Prepaids dated March 8, 2022 in the amount of $11,700.00
- **C.** Library Invoices dated 03-11-2022 in the amount of $1,715.13
- **D.** Accounts Payable Unpaids dated 03-18-2022 in the amount of $106,803.00
- **E.** Monthly EFT payments in the amount of $79,241.96
- **F.** Month end financial statements

VII. Plan Commission

- **A.** Recommendation for a Temporary Use Permit
  1. APPLICANT: Mike Condron and John Dwyer dba Dip in the Bay
     TAX KEY: WOP 00008 and WWUP 00088
     STREET ADDRESS: 105 N. Walworth Street and Lakefront Area, Village of Williams Bay

Applicant is requesting a Temporary Use Permit per Section 390-1208 "Temporary Use Permit" and Section 390-0316.B "Temporary Outdoor Sales" for a food vending cart.

VIII. Joint Extraterritorial Zoning Committee: pursuant to section 18.171F(A)

A. None

IX. PUBLIC COMMENTS

X. President's Remarks

A. None

XI. Ordinances and Resolutions

A. First Reading of Ordinance #2022-05 - An Ordinance Creating Section 390-0504B. of the Code of Ordinances of the Village of Williams Bay Concerning Utility Setback

B. First Reading of Ordinance #2022-06 - An Ordinance Creating Section 46-14 of the Code of Ordinances of the Village of Williams Bay - Fund Balance Policy

C. Resolution R-11-22 Resolution Setting Rates for the Village of Williams Bay Water Utility

D. Resolution R-12-22 Establishing Wages for Part-Time Police Officers

XII. Committee Reports

A. Finance & Personnel, Trustee Parker - Chair

1. 2021 Financial Statements
2. Proposal for Beachhouse Renovations

B. Protective Services, Trustee Vlach - Chair

1. School Resource Officer MOU

C. Parks & Lakefront, Trustee D'Alessandro - Chair

1. Day in the Bay-May 7, 2022

D. Building, Zoning, & Ordinance, Trustee Wright - Chair

1. No Report

E. Water & Sewer, Trustee Umans - Chair

1. No Report

F. Streets & Highways, Trustee Stanek - Chair

1. No Report

XIII. Public Comments

XIV. Other Items for Discussion, Consideration, or Action

A. Appointment of Chrissy Wen to the Conservation Commission (KNC Board of Directors)

XV. 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: 03/18/2022 5:00 PM

VILLAGE OF WILLIAMS BAY

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Phone: 262-245-2700

UNOFFICIAL MINUTES
JOINT VILLAGE BOARD AND PLAN COMMISSION MEETING
MONDAY, MARCH 7, 2022 AT 6:00 PM
LION'S CLUB FIELD HOUSE
310 ELKHORN RD, WILLIAMS BAY

I. Call to Order

President Duncan called the meeting to order at 6:00 PM.

II. Roll Call

Present:
Village Board: President Duncan, Trustees D'Alessandro, Umans, Vlach, Stanek and Parker (6:45pm)
Plan Commission: President Duncan, Trustee Parker (6:45pm), Commissioners Gage, Watts, Haak, Klemke and Robbins

Also Present: Administrator Tobin, Clerk Pankau and Derek D'Auria (Walworth County Economic Development)

Excused:
Village Board: Trustee Wright
Plan Commission: Commissioner Pegel

III. Items for Discussion, Consideration, or Action

A. Economic Development 101 Workshop

Derek D'Auria from Walworth County Economic Development conducted a discussion with the Village Board and Plan Commission Members about what businesses may be looking for when looking for a new location and how to retain and expand businesses that are already located in the municipality. There was discussion about the Village working with private property owners when they are selling or trying to fill their vacant business space. Trustee D'Alessandro asked Derek D'Auria to reach out to some of the property owners to get updates on their plans and see if they would be willing to work with the Village on attracting new businesses. Commissioner Gage asked President Duncan to include general planning discussions like this on some future agendas to keep the Village Board and Plan Commission on the same page throughout the year.

No formal action was taken.

IV. Adjournment

The motion to adjourn the Joint Village Board and Plan Commission meeting was initiated by Maggie Gage and seconded by Pat Watts at 6:56pm. Unanimously carried.

/s/ Jackie Pankau-Daniels, Village Clerk

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

VILLAGE OF WILLIAMS BAY

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UNOFFICIAL MINUTES
VILLAGE BOARD 03/07/22 MEETING
MONDAY, MARCH 7, 2022 AT 7:00 PM
LION'S CLUB FIELD HOUSE
310 ELKHORN RD, WILLIAMS BAY

I. Call to Order

President Duncan called the meeting to order at 7:00pm.

II. Roll Call

Present: President Bill Duncan, Trustees Don Parker, George Vlach, Jim D'Alessandro, Robert Umans, Matt Stanek
Also Present: Administrator Becky Tobin, Clerk Jackie Pankau-Daniels and Public Works Director Wayne Edwards
Excused: Trustee Lowell Wright

III. Pledge of Allegiance

IV. Minutes

A. Village Board Meeting Minutes of February 21, 2022

The motion to Approve the Village Board Meeting Minutes of February 21, 2022 was initiated by Robert Umans and seconded by Matt Stanek.

Votes:
Yes: Bill Duncan, Don Parker, Jim D'Alessandro, Robert Umans, Matt Stanek
No: None
Abstain: George Vlach

Result: Passed

V. Consent Agenda

A. None

VI. Presentation of accounts and petitions

A. Payroll ending 02-25-2022 in the amount of $44,525.59

The motion to Approve the Payroll ending 02-25-2022 in the amount of $44,525.59 was initiated by Don Parker and seconded by Robert Umans. Unanimously carried.

B. Accounts Payable prepaids dated 02-21-2022 in the amount of $50.00

The motion to Approve the Accounts Payable prepaids dated 02-21-2022 in the amount of $50.00 was initiated by Don Parker and seconded by Robert Umans. Unanimously carried.

C. Library prepaids dated 02-25-2022 in the amount of $311.80

The motion to Approve the Library prepaids dated 02-25-2022 in the amount of $311.80 was initiated by Don Parker and seconded by Robert Umans. Unanimously carried.

D. Accounts Payable Unpaids dated 03-04-2022 in the amount of $755,349.10

The motion to Approve the Accounts Payable Unpaids dated 03-04-2022 in the amount of $755,349.10 was initiated by Don Parker and seconded by Robert Umans. It was explained that Kishwauketoe Nature Conservancy expenses are listed on the report because their Accounts Payables are now going through the Village's Accounts Payables per the Auditor's suggestion. Unanimously carried.

E. 4th Quarter 2021 Legal Fees

Trustee Parker stated that we are over budget in Legal Fees due to the Police Department having to go through a large Open Records Request.

VII. Plan Commission

A. None

VIII. Joint Extraterritorial Zoning Committee: pursuant to section 18.171F(A)

A. None

IX. PUBLIC COMMENTS

There were no public comments.

X. President's Remarks

A. Donations to Bob Carlson Memorial at Lakefront Park

President Duncan stated that the Parks and Memorial Committee visited with past Village Administrator, the late Bob Carlson's wife, to discuss putting in a memorial for Bob. President Duncan suggested that people who would like to honor Bob make donations towards the memorial to help the Village purchase it.

XI. Ordinances and Resolutions

A. Second reading - Ordinance #2022-04 - An Ordinance creating SECTIONS 281-1H. (9) AND 281-1L. (8) OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY ESTABLISHING WHARF AND PIER NUMBER REQUIREMENT AND PENALTY FOR VIOLATION

Trustee Vlach read the Second Reading of Ordinance #2022-04 - An Ordinance Creating Sections 281-1h.(9) AND 281-1L.(8) of the Code of Ordinances of the Village of Williams Bay Establishing Wharf and Pier Number Requirement and Penalty for Violation.

Trustee D'Alessandro noted that the $50.00 penalty seems minimal and inquired if it would escalate after a violation. It was determined that it would be up to the Judge on how to handle the citations for repeat offenders.

The motion to Approve the Second reading of Ordinance #2022-04 - An Ordinance creating SECTIONS 281-1H. (9) AND 281-1L. (8) OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY ESTABLISHING WHARF AND PIER NUMBER REQUIREMENT AND PENALTY FOR VIOLATION was initiated by George Vlach and seconded by Don Parker. Unanimously carried.

B. Adopt - Ordinance #2022-04 - An Ordinance creating SECTIONS 281-1H. (9) AND 281-1L. (8) OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY ESTABLISHING WHARF AND PIER NUMBER REQUIREMENT AND PENALTY FOR VIOLATION

The motion to Adopt - Ordinance #2022-04 - An Ordinance creating SECTIONS 281-1H. (9) AND 281-1L. (8) OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY ESTABLISHING WHARF AND PIER NUMBER REQUIREMENT AND PENALTY FOR VIOLATION was initiated by George Vlach and seconded by Don Parker. Unanimously carried.

XII. Committee Reports

A. Finance & Personnel, Trustee Parker - Chair

1. No Report

B. Protective Services, Trustee Vlach - Chair

1. No Report

C. Parks & Lakefront, Trustee D'Alessandro - Chair

1. No Report

D. Building, Zoning, & Ordinance, Trustee Wright - Chair

1. No Report

E. Water & Sewer, Trustee Umans - Chair

1. No Report

F. Streets & Highways, Trustee Stanek - Chair

1. No Report

XIII. Public Comments

John Holmes (27 N. Walworth Ave) asked how the property owners would be notified of the new ordinance about the pier numbers. President Duncan stated that it will be sent out to them along with the waterway structure permit application this year, in addition to the publication in the newspaper.

XIV. Other Items for Discussion, Consideration, or Action

A. None

XV. Adjournment

The motion to adjourn was initiated by Robert Umans and seconded by Jim D'Alessandro at 7:18pm. Unanimously carried.

/s/ Jackie Pankau-Daniels, Village Clerk

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VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | williamsbay.org

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UNOFFICIAL MINUTES
VILLAGE BOARD 03/16/2022 MEETING
WEDNESDAY, MARCH 16, 2022 AT 6:15 PM
LION'S CLUB FIELD HOUSE
310 ELKHORN RD, WILLIAMS BAY

I. Call to Order

Duncan called the meeting to order at 6:15pm.

II. Roll Call

Present: Bill Duncan, Jim D'Alessandro, Lowell Wright, Matt Stanek
Also Present: Administrator Tobin, Treasurer Peternell and Police Chief Timm
Excused: Robert Umans, Don Parker, George Vlach

III. Ordinances

A. First Reading of Ordinance 2022-02 an Ordinance Repealing and Re-Creating Section 390-0707 of the Code of Ordinances of the Village of Williams Bay pertaining to Floodplain Zoning

The motion to Approve the First Reading of Ordinance 2022-02 an Ordinance Repealing and Re-Creating Section 390-0707 of the Code of Ordinances of the Village of Williams Bay pertaining to Floodplain Zoning was initiated by Lowell Wright and seconded by Matt Stanek. Unanimously carried.

The motion to waive the Second Reading of Ordinance 2022-02 an Ordinance Repealing and Re-Creating Section 390-0707 of the Code of Ordinances of the Village of Williams Bay pertaining to Floodplain Zoning was initiated by Lowell Wright and seconded by Matt Stanek. Unanimously carried.

The motion to adopt Ordinance 2022-02 an Ordinance Repealing and Re-Creating Section 390-0707 of the Code of Ordinances of the Village of Williams Bay pertaining to Floodplain Zoning was initiated by Lowell Wright and seconded by Matt Stanek. Unanimously carried.

IV. Adjournment

The motion to adjourn was initiated by Jim D'Alessandro and seconded by Lowell Wright at 6:20pm. Unanimously carried.

/s/ Lori Peternell, Village Treasurer

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

VILLAGE OF WILLIAMS BAY

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RESOLUTION R-6-22

RESOLUTION FOR COMMITMENT OF DECEMBER 31, 2022 FUND BALANCES

WHEREAS, the Government Accounting Standards Board (GASB) has issued Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions, which changes the terminology used for fund balance reporting on balance sheets of Governmental Funds; and

WHEREAS, by the Village of Williams Bay Board of Trustees commits fund balances for the following purposes;

Committed Fund Balance	
Fire Department Building	$450,000
Pier Slips	$300,000

THEREFORE, BE IT RESOLVED that the Village of Williams Bay, Walworth County, Wisconsin by this resolution accepts the recommendation, as presented.

Approved by the Village Board of the Village of Williams Bay this _____ day of _________, 2022.

VILLAGE OF WILLIAMS BAY

By:____________________________________

William Duncan, President

Attest:_________________________________

Jackelyn Pankau-Daniels, Clerk


Carlson
Park
Village Of Williams Bay

Carlson Park Signs

Brushfire Signs <brushfiresigns@yahoo.com> Mon, Feb 7, 2022 at 5:26 PM
Reply-To: Brushfire Signs <info@brushfire-signs.com>
To: Jackie Pankau <clerk@williamsbay.org>

Jackie,

The cost for the Carlson Park sigh will be $3,559.25, installed by the village.
We need more information to quote the bronze plaque.

[Quoted text hidden]

[Quoted text hidden]

Carlson Park Signs

Brushfire Signs <brushfiresigns@yahoo.com>
Reply-To: Brushfire Signs <brushfiresigns@yahoo.com>
To: Jackie Pankau <clerk@williamsbay.org>

Mon, Feb 21, 2022 at 2:39 PM

Hi Jackie,

I've attached a layout for the bronze plaque for Bob Carlson. I'm also sending an example of a bronze plaque so you can see the color and bevel, it will be the same style I'm getting for Bob's plaque.

The size of Bob's plaque is 14" wide and 12" high.

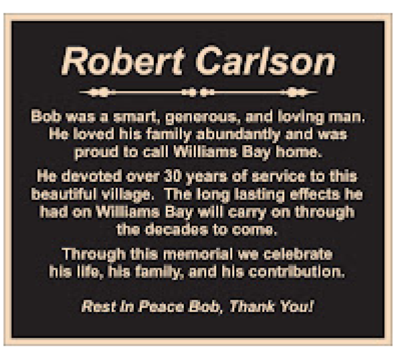
I did make one change, I moved "Robert Carlson" up as a header and started the first line with "Bob".
Please let me know if you want changes.

In the meantime, I'm going to send out for a quote and will let you know the cost as soon as I Can.
[Quoted text hidden]

[Quoted text hidden]

2 attachments

example of Bobs plaque style.jpg
34K



BP Bob Carlson.jpg
1905K

Robert Carlson

Bob was a smart, generous, and loving man.
He loved his family abundantly and was
proud to call Williams Bay home.

He devoted over 30 years of service to this
beautiful village. The long lasting effects he
had on Williams Bay will carry on through
the decades to come.

Through this memorial we celebrate
his life, his family, and his contribution.

Rest In Peace Bob, Thank You!


GRD Realty Group LLC
Midwest Medical
Development LLC

B

Brushfire Signs 2:41 PM (57 minutes ago)

to me

Hi Jackie,

I received the quote for Bob's plaque today.

The cost for the 12" x 14" bronze plaque not installed will be $695.00.

Thank you,
Kit

Brushfire Signs
N4075 Petrie Road
Elkhorn, WI 53121

Phone 262-245-5109
brushfire-signs.com

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is entered into between the Village of Williams Bay (the Village) and the Town of Linn (the Town), effective as of the date of the last signature of the parties to this Agreement.

RECITALS

A. The Village operates a municipal beach within the corporate boundaries of the Village which provides access to Geneva Lake (the Beach).

B. Access to the Beach is controlled by the Village as determined by various factors including public health safety concerns.

C. The Village has determined that it is appropriate in 2022 to allow access to the Beach by individuals who are not residents of the Village, subject to the purchase of beach tags for that purpose.

D. The Town has proposed to allow its residents to acquire up to two (2) beach tags per household with the Village to bill the Town directly for the purchase of such beach tags.

E. The Village has determined that it is appropriate to accept the proposal of the Town to allow the Town's residents to acquire up to two (2) beach tags per Town household, with the Village billing the Town for same, subject to the provisions of this MOU.

AGREEMENT

In consideration of the Recitals and provisions which follow, the Village and the Town agree to the following.

1. The Village agrees to allow the Town to acquire up to two (2) beach tags per household of Town residents to permit access to the Beach. This will be at the non-resident rate.

2. The Town will require all Town residents requesting beach tags to complete and sign the attached "Town of Linn Form 2022 Season Beach Tag Request Form" (the Form). Such Form will be forwarded to the Village by the applicant along with a copy of the most recent tax bill as proof of residency. If additional beach tags beyond the two (2) to be billed to the Town are requested by the applicant, payment for such

additional tags as addressed in the Form, must also be provided to the Village before such additional beach tags are issued.

3. Upon receipt of the Form and required documents, and, if applicable, payment for additional beach tags, the Village will issue the requested beach tags to the applicants. On or before September 10, 2022, the Village will forward to the Town a copy of each Form processed by the Village along with the bill of the Village to the Town for the up to two (2) beach tags per Town resident issued by the Village. The charge for each such beach tag will be in the amounts set forth on the Form.

4. The Town agrees to pay the billing from the Village for the beach tags issued to up to two (2) residents per Town household, on or before October 10, 2022.

5. This MOU may be executed in multiple counterparts. Signatures transmitted by facsimile or e-mail in PDF shall be treated as originals.

APPROVED by the Village Board of the Village of Williams Bay this _______ day of ___________, 2022.

VILLAGE OF WILIAMS BAY

By:________________________________
William Duncan, Village President

ATTESTED:

By:________________________________
Jackelyn Pankau-Daniels, Village Clerk

APPROVED by the Town Board of the Town of Linn this _________ day of _________________, 2022.

TOWN OF LINN

By:________________________________
James Weiss, Town Chairperson

ATTEST:

____
Alyson Morris, Town Clerk

Pay Period Date: 2/26/2022 - 3/11/2022
Pay Date: 3/18/2022

Department	Gross Regular Wages	Gross OT Wages	Payroll Taxes & Deductions	Net Wages
Crossing Guard	$817.20	$0.00	$68.33	$748.87
General Administration	$9,876.87	$0.00	$3,111.21	$6,765.66
KNC	$2,400.00	$0.00	$648.00	$1,752.00
Lakefront/Beach	$0.00	$0.00	$0.00	$0.00
Library	$6,784.49	$0.00	$2,207.24	$4,577.25
Municipal Court	$1,227.11	$0.00	$163.07	$1,064.04
Parks	$0.00	$0.00	$0.00	$0.00
Police	$22,845.34	$2,488.92	$8,573.40	$16,760.86
Protective Services (F&R)	$0.00	$0.00	$0.00	$0.00
Public Works/W&S	$11,106.69	$126.19	$3,923.61	$7,309.27
Recreation Department	$2,862.69	$0.00	$711.39	$2,151.30
Village Board	$5,512.50	$0.00	$421.72	$5,090.78
Total Net Wages				$46,220.03

Payroll Register - Detail by Department

	GL Account and Title	Description	Amount	Date Paid	GL Period
LEE RECREATION LLC					
	100-55410-140 PARKS CAPITAL OUTLAY	BLEACHERS	11,700.00	03/08/2022	322
Total LEE RECREATION LLC:			11,700.00		
Grand Totals:			11,700.00		

Village Board Approval Date: ___________________________________

	GL Account and Title	Description	Amount	GL Period
322				
BAKER & TAYLOR				
	400-58200-000 ADULT PRINT	BOOKS	278.51	322
	400-58201-000 CHILDREN PRINT	CHILDRENS BOOKS	60.68	322
	410-58200-101 BOOKS, BOARD COMMITTED	BOOKS BOARD COMMITTED	19.60	322
Total BAKER & TAYLOR:			358.79	
DEMCO				
	400-58100-160 LIBRARY SUPPLIES	LIBRARY SUPPLIES	9.58	322
Total DEMCO:			9.58	
ENVISIONWARE INC				
	410-58340-000 BOARD COMMITTED EXPENDITURES	BOARD COMMITTED	627.00	322
Total ENVISIONWARE INC:			627.00	
HECKMAN, NANCY				
	400-58232-000 LIBRARY CRAFTS	REIMBURSEMENT FOR CRAFT	52.74	322
Total HECKMAN, NANCY:			52.74	
LAKESHORES LIBRARY SYSTEM				
	400-58100-160 LIBRARY SUPPLIES	LIBRARY SUPPLIES	354.02	322
Total LAKESHORES LIBRARY SYSTEM:			354.02	
SOUTHERN LAKES NEWSPAPERS LLC				
	400-58280-000 LIBRARY PERIODICALS	PERIODICALS	33.00	322
Total SOUTHERN LAKES NEWSPAPERS LLC:			33.00	
UNIQUE SERVICES				
	400-58310-000 IT/LICENSES/CONTRACTED SERVICE	IT/LICENSES/CONTRACTED SE	50.00	322
	400-58310-000 IT/LICENSES/CONTRACTED SERVICE	IT/LICENSES/CONTRACTED SE	50.00	322
Total UNIQUE SERVICES:			100.00	
WISCONSIN LIBRARY ASSOC				
	400-58210-000 LIBRARY TRAINING & CONFERENCES	TRAINING & CONFERENCES	180.00	322
Total WISCONSIN LIBRARY ASSOC:			180.00	
Total 322:			1,715.13	
Grand Totals:			1,715.13	

Village Board Approval Date: ___________________________________

GL Account and Title	Description	Amount	GL Period
0			
ARAMARK			
100-54310-125 STREETS UNIFORMS	UNIFORMS-STREETS DEPT	33.08	0
100-55410-125 PARKS UNIFORMS	UNIFORMS-PARKS DEPT	33.08	0
200-57903-125 WATER METER READING - UNIFORMS	UNIFORMS-WATER DEPT	74.62	0
100-54310-125 STREETS UNIFORMS	UNIFORMS-STREETS DEPT	33.90	0
100-55410-125 PARKS UNIFORMS	UNIFORMS-PARKS DEPT	33.90	0
200-57903-125 WATER METER READING - UNIFORMS	UNIFORMS-WATER DEPT	74.62	0
Total ARAMARK:		283.20	
CITY OF BURLINGTON DEPT OF PUBLIC WORKS			
200-57623-170 WATER TESTING	BACTERIOLOGICAL WATER TE	80.00	0
Total CITY OF BURLINGTON DEPT OF PUBLIC WORKS:		80.00	
CIVIC SYSTEMS LLC			
100-51414-000 SOFTWARE LICENSE & IT SUPPORT	MI BUDGET	4,400.00	0
Total CIVIC SYSTEMS LLC:		4,400.00	
CONWAY SHIELD			
100-52320-165 FIRE DUES 2% EXPENDITURES		2,274.10	0
Total CONWAY SHIELD:		2,274.10	
CORE & MAIN			
200-57641-160 WATER DISTRIBUTION SUPPLIES	COPPER DISC	41.01	0
200-57346-000 NEW WATER METERS	NEW METERS AND SUPPLIES	2,204.17	0
Total CORE & MAIN:		2,245.18	
CROWN RESTROOMS			
100-55411-150 LAKEFRONT REPAIRS/MAINT	PORTABLE TOILET RENTAL	157.00	0
Total CROWN RESTROOMS:		157.00	
ELKHORN CHEMICAL & PACKAGING			
100-55410-150 PARKS REPAIRS/MAINT	SUPPLIES	1,511.04	0
100-55411-160 LAKEFRONT SUPPLIES	SUPPLIES	1,511.04	0
100-55410-150 PARKS REPAIRS/MAINT	SUPPLIES	693.00	0
100-55410-150 PARKS REPAIRS/MAINT	CREDIT	12.30-	0
Total ELKHORN CHEMICAL & PACKAGING:		3,702.78	
ELKHORN NAPA AUTO PARTS			
100-55410-150 PARKS REPAIRS/MAINT	SUPPLIES	24.44	0
Total ELKHORN NAPA AUTO PARTS:		24.44	
EMERGENCY MEDICAL PRODUCTS			
100-52360-140 RESCUE DEPT CAPITAL OUTLAY	CREDIT FOR SUPPLIES	92.35-	0
100-52360-140 RESCUE DEPT CAPITAL OUTLAY	SUPPLIES	110.54	0
100-52360-160 RESCUE DEPT SUPPLIES	SUPPLIES	35.98	0
Total EMERGENCY MEDICAL PRODUCTS:		54.17	

GL Account and Title	Description	Amount	GL Period
ENERGENECS			
200-57631-160 WATER TREATMENT CHEMICALS	ACCU-TAB SI TABLETS	8,822.08	0
Total ENERGENECS:		8,822.08	
GRAINGER INC.			
100-52320-160 FIRE DEPT SUPPLIES	BATTERIES	46.68	0
Total GRAINGER INC.:		46.68	
GRAYMONT WESTERN LIME INC.			
200-57631-160 WATER TREATMENT CHEMICALS	HIGH CALCIUM HYDRATED LIM	3,387.24	0
Total GRAYMONT WESTERN LIME INC.:		3,387.24	
HAGER,CAROLYN			
100-48013 BOAT SLIP RENTAL	REFUND FOR OVERPAYMENT	50.00	0
Total HAGER,CAROLYN:		50.00	
HYDRO CORP			
200-57656-150 CROSS CONNECTION INSPECTION	CROSS CONNECTION PROGRA	1,242.00	0
200-57656-150 CROSS CONNECTION INSPECTION	CROSS CONNECTION PROGRA	348.00	0
Total HYDRO CORP:		1,590.00	
NIEUWENHUIS BROS. INC.			
225-54635-131 RECYCLING FEES	RECYCLING CURBSIDE PICKU	6,617.26	0
100-54710-000 REFUSE COLLECTIONS	REFUSE CURBSIDE PICKUP	13,600.85	0
Total NIEUWENHUIS BROS. INC.:		20,218.11	
ODLING CONSTRUCTION INC.			
100-54310-280 SNOW/ICE CONTROL MATERIALS	TORPEDO SAND	177.87	0
Total ODLING CONSTRUCTION INC.:		177.87	
PATS SERVICES INC			
200-57631-160 WATER TREATMENT CHEMICALS	LIME SLUDGE	760.00	0
Total PATS SERVICES INC:		760.00	
SAFEBUILT LLC			
100-53100-211 BLDG INSPECTION CONTRACT	BUILDING INSPECTION FEES	4,122.50	0
Total SAFEBUILT LLC:		4,122.50	
SECURIAN FINANCIAL GROUP INC			
100-52120-124 POLICE LIFE INSURANCE	POLICE LIFE INSURANCE	63.21	0
100-54100-123 DPW ADMIN HEALTH INSURANCE	DPW ADMIN LIFE INSURANCE	8.18	0
100-54310-124 STREETS LIFE INSURANCE	STREETS - LIFE INSURANCE	11.84	0
100-55410-124 PARKS LIFE INSURANCE	PARKS LIFE INSURANCE	1.79	0
200-57630-124 WATER TREATMENT - LIFE INS	WATER TREATMENT LIFE INSU	10.05	0
200-57640-124 WATER DISTRIBUTION - LIFE INS	WATER DISTRIBUTION LIFE INS	10.05	0
230-58100-124 KNC LIFE INSURANCE	KNC LIFE INSURANCE	3.53	0
100-51410-124 GEN ADMIN LIFE INSURANCE	GEN ADMIN LIFE INSURANCE	38.04	0
100-55210-124 REC DEPT LIFE INSURANCE	REC DEPT. LIFE INSURANCE	4.45	0
400-58100-123 LIBRARY HEALTH INSURANCE	LIBRARY LIFE INSURANCE	36.58	0

	GL Account and Title	Description	Amount	GL Period
	100-21257 LIFE INSURANCE PAYABLE	EMPLOYEE CONTRIBUTION	197.03	0
Total SECURIAN FINANCIAL GROUP INC:			384.75	
SHARE CORP				
	100-54310-160 STREETS SUPPLIES	SUPPLIES	205.90	0
Total SHARE CORP:			205.90	
UW MADISON-LOCAL GOVERNMENT CENTER				
	100-51410-190 GEN ADMIN TRAINING	GEN ADMIN TRAINING - BOR M	45.00	0
Total UW MADISON-LOCAL GOVERNMENT CENTER:			45.00	
WALCOMET				
	300-58980-300 WALCOMET SEWERAGE EXPENSES	MONTHLY BILLING	48,781.17	0
Total WALCOMET:			48,781.17	
WALWORTH COUNTY				
	225-54635-160 RECYCLING PROGRAM SUPPLIES	2022 SPONSORSHIP CONTRIB	500.00	0
Total WALWORTH COUNTY:			500.00	
WALWORTH COUNTY PUBLIC WORKS				
	100-54310-280 SNOW/ICE CONTROL MATERIALS	SNOW & ICE MATERIALS	4,054.46	0
	100-54310-175 STREETS ROAD MAINTENANCE	STREETS MAINT	64.62	0
Total WALWORTH COUNTY PUBLIC WORKS:			4,119.08	
WILLIAMS BAY AUTOMOTIVE				
	100-54310-150 STREETS EQUIP REPAIRS/MAINT	VILLAGE VEHICLE REPAIR	203.75	0
Total WILLIAMS BAY AUTOMOTIVE:			203.75	
WILLIAMS BAY FIRE DEPARTMENT				
	100-52320-190 FIRE DEPT TRAINING	CONFERENCE - DALE VAVRA	142.00	0
Total WILLIAMS BAY FIRE DEPARTMENT:			142.00	
WISCONSIN STATE LABORATORY OF HYGIENE				
	200-57623-170 WATER TESTING	FLUORIDE	26.00	0
Total WISCONSIN STATE LABORATORY OF HYGIENE:			26.00	
Total 0:			106,803.00	
Grand Totals:			106,803.00	

Village Board Approval Date: ___________________________________

Monthly EFT Payments			
For Month:	Feb-22		
Vendor	**Amount**	**Date**	**Purpose**
Alliant Energy	$2,917.04	2/17/2022	Monthly Street light charges
Alliant Energy	$9,403.38	2/3/2022	Monthly Electric charges
American Express Merchant	$65.13	2/28/2022	Online transaction fees
AT&T	$1,331.18	2/26/2022	Monthly phone charges
AT&T Mobility	$180.02	2/16/2022	(2) Monthly charges for Streets Dept tablets, HarborMaster cell phone & Court cell phone
AT&T Mobility	$512.00	2/16/2022	(2) Monthly charges for Police, Fire, Rescue & Administrator cell phone charges
Charter Communications	$329.95	2/12/2022	Monthly VH internet charges
Delta Dental/Vision	$635.40	2/1/2022	February Dental & Vision Insurance Premium
Employee Trust Funds (ETF)	$29,634.82	2/3/2022	March Health Insurance premium
Employee Trust Funds (ETF)	$19,249.57	2/28/2022	January retirement remittance
Exxonmobil	$1,893.30	2/18/2022	Monthly fuel purchases
Paymentech	$2,516.77	2/28/2022	Online transaction fees
Pitney Bowes	$117.07	2/23/2022	Monthly rental charge
ProPhoenix	$5,000.00	2/16/2022	Balance of software payment
WE Energies	$4,865.88	2/14/2022	Monthly gas charges
Xpress Bill Pay	$590.45	2/28/2022	Monthly hosting fee and transaction fees
	$79,241.96		

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41100	GENERAL TAX LEVY	756,829.97	1,167,039.16	1,720,376.00	553,336.84	67.8
100-41104	TAX EQUIVALENT	100,800.00	100,800.00	109,000.00	8,200.00	92.5
100-41105	ROOM TAX	385.57	853.34	45,000.00	44,146.66	1.9
100-41106	CABLE FRANCHISE FEES	.00	.00	52,000.00	52,000.00	.0
100-41110	MERCY PILOT	55,773.89	55,773.89	55,000.00	(773.89)	101.4
	TOTAL TAXES	913,789.43	1,324,466.39	1,981,376.00	656,909.61	66.9
	INTERGOVERNMENTAL					
100-42001	EXEMPT COMPUTER AID	.00	.00	470.00	470.00	.0
100-42002	STATE SHARED REVENUE	.00	.00	64,696.00	64,696.00	.0
100-42006	TRANSPORTATION AID	.00	47,800.93	191,734.00	143,933.07	24.9
100-42007	POLICE TRAINING FROM STATE	.00	.00	1,120.00	1,120.00	.0
100-42008	OTHER STATE AIDS	(20,209.01)	.00	16,000.00	16,000.00	.0
100-42009	POLICE GRANT FROM CTY	389.26	389.26	3,500.00	3,110.74	11.1
100-42010	POLICE SRO REVENUE	.00	.00	66,954.00	66,954.00	.0
	TOTAL INTERGOVERNMENTAL	(19,819.75)	48,190.19	344,474.00	296,283.81	14.0
	LICENSES & PERMITS					
100-43001	LIQUOR/BEER LICENSE	10,223.00	10,223.00	6,025.00	(4,198.00)	169.7
100-43002	OPERATOR LICENSE	.00	.00	2,200.00	2,200.00	.0
100-43006	BUILDING PERMITS	10,293.72	15,891.96	75,000.00	59,108.04	21.2
100-43007	ELECTRICAL PERMITS	1,439.20	3,402.24	13,000.00	9,597.76	26.2
100-43008	PLUMBING PERMITS	1,483.52	2,997.92	13,000.00	10,002.08	23.1
100-43009	ROOM TAX PERMIT	50.00	225.00	625.00	400.00	36.0
100-43014	CIGARETTE LICENSE	.00	.00	300.00	300.00	.0
100-43015	ZONING AND PLANNING FEES	875.00	1,750.00	18,000.00	16,250.00	9.7
100-43016	TREE PERMIT	100.00	445.00	2,500.00	2,055.00	17.8
100-43018	DOG LICENSE	135.00	285.00	600.00	315.00	47.5
100-43021	TOURIST ROOMING HOUSE PERMIT	225.00	1,350.00	1,575.00	225.00	85.7
100-43022	SHORT TERM RENTAL PERMIT	950.00	1,900.00	13,300.00	11,400.00	14.3
100-43025	TRANSIENT MERCHANT PERMIT	.00	.00	150.00	150.00	.0
100-43090	INVOICED SERVICE PAYMENTS	1,365.00	1,732.50	.00	(1,732.50)	.0
	TOTAL LICENSES & PERMITS	27,139.44	40,202.62	146,275.00	106,072.38	27.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PUBLIC CHARGES FOR SERVICE					
100-44040	POLICE GEN REVENUE	6.00	29.61	3,000.00	2,970.39	1.0
100-44049	SPECIAL ASSESSMENT LETTERS	320.00	720.00	6,000.00	5,280.00	12.0
100-44060	STREET OPENING PERMIT	100.00	100.00	200.00	100.00	50.0
100-44096	GOLF REVENUES	.00	.00	500.00	500.00	.0
100-44098	ZUMBA REVENUES	.00	.00	3,500.00	3,500.00	.0
100-44099	TAI CHI REVENUES	.00	.00	1,000.00	1,000.00	.0
100-44100	BASEBALL/SOFTBALL REG FEES	100.00	100.00	5,900.00	5,800.00	1.7
100-44102	ADULT PROGRAM REVENUES	.00	.00	1,500.00	1,500.00	.0
100-44103	SUMMER PROGRAM REVENUES	.00	.00	3,500.00	3,500.00	.0
100-44106	DONATION FOR REC DEPT	.00	.00	2,000.00	2,000.00	.0
100-44107	FIELD HOUSE RENTALS	900.00	1,100.00	1,200.00	100.00	91.7
100-44108	EDGEWATER DEPOSIT	500.00	500.00	.00	(500.00)	.0
100-44301	WATERWAY MARKERS	.00	.00	6,000.00	6,000.00	.0
100-44620	LAKEFRONT/SHORE INCOME	1,582.50	1,582.50	8,600.00	7,017.50	18.4
100-44621	BEACH REVENUE	.00	.00	88,600.00	88,600.00	.0
100-44622	LAUNCH REVENUE	.00	(28.10)	170,000.00	170,028.10	.0
100-44623	HORVATH DRY STORAGE REVENUE	.00	.00	21,600.00	21,600.00	.0
100-44625	TOWN OF LINN BEACH REVENUE	.00	.00	10,000.00	10,000.00	.0
100-44630	KAYAK/PADDLEBOARD RENTAL FEES	.00	.00	18,000.00	18,000.00	.0
	TOTAL PUBLIC CHARGES FOR SERVICE	3,508.50	4,104.01	351,100.00	346,995.99	1.2
	FINES & FORFEITURES					
100-45001	COURT FINE REVENUE	1,125.00	1,125.00	52,000.00	50,875.00	2.2
100-45002	PARKING TICKET REVENUE	970.00	1,445.00	1,500.00	55.00	96.3
	TOTAL FINES & FORFEITURES	2,095.00	2,570.00	53,500.00	50,930.00	4.8
	SOURCE 46					
100-46000	WEED AND NUISANCE CONTROL	350.00	700.00	500.00	(200.00)	140.0
	TOTAL SOURCE 46	350.00	700.00	500.00	(200.00)	140.0
	COMMERCIAL					
100-48004	INTEREST ON INVESTMENTS	115.36	233.52	4,000.00	3,766.48	5.8
100-48013	BOAT SLIP RENTAL	36,065.00	36,065.00	235,995.00	199,930.00	15.3
100-48014	MISCELLANEOUS DONATIONS	.00	(3,434.00)	.00	3,434.00	.0
100-48015	GENEVA LK LAW ENFORCEMENT AGCY	.00	.00	30,000.00	30,000.00	.0
	TOTAL COMMERCIAL	36,180.36	32,864.52	269,995.00	237,130.48	12.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
100-49001	AURORA DONATION	.00	3,250.00	3,250.00	.00	100.0
100-49002	INSURANCE REBATE	.00	.00	10,000.00	10,000.00	.0
100-49009	GENERAL MISC UNCLASS	(720.00)	96.50	1,000.00	903.50	9.7
100-49200	OPERATING TRANSFER IN	.00	.00	142,863.00	142,863.00	.0
	TOTAL MISCELLANEOUS	(720.00)	3,346.50	157,113.00	153,766.50	2.1
	TOTAL FUND REVENUE	962,522.98	1,456,444.23	3,304,333.00	1,847,888.77	44.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT					
100-51110-110	VILLAGE BOARD WAGES	.00	.00	22,050.00	22,050.00	.0
100-51110-121	VILLAGE BOARD FICA	.00	.00	1,687.00	1,687.00	.0
100-51110-130	VILLAGE BOARD OTHER EXPENSE	.00	.00	300.00	300.00	.0
100-51210-110	MUNICIPAL COURT WAGES	3,186.89	4,337.08	31,905.00	27,567.92	13.6
100-51210-121	MUNICIPAL COURT FICA	187.74	369.59	2,441.00	2,071.41	15.1
100-51210-150	MUNICIPAL COURT IT FEES	3,807.70	3,848.78	5,000.00	1,151.22	77.0
100-51210-160	MUNICIPAL COURT SUPPLIES	.00	.00	1,200.00	1,200.00	.0
100-51210-161	MUNICIPAL COURT POSTAGE	.00	.00	500.00	500.00	.0
100-51210-190	MUNICIPAL COURT TRAINING	.00	.00	2,000.00	2,000.00	.0
100-51405-000	BILLABLE SERVICES	3,265.00	13,245.44	.00	(13,245.44)	.0
100-51410-110	GEN ADMIN WAGES	28,559.71	33,205.67	129,342.00	96,136.33	25.7
100-51410-121	GEN ADMIN FICA	729.49	1,452.16	9,895.00	8,442.84	14.7
100-51410-122	GEN ADMIN RETIREMENT	737.34	1,466.14	9,700.00	8,233.86	15.1
100-51410-123	GEN ADMIN HEALTH INSURANCE	2,781.69	4,820.34	28,495.00	23,674.66	16.9
100-51410-124	GEN ADMIN LIFE INSURANCE	38.04	76.08	420.00	343.92	18.1
100-51410-127	GEN ADMIN HSA FUNDING	1,395.81	2,583.28	8,000.00	5,416.72	32.3
100-51410-160	GEN ADMIN SUPPLIES	427.01	427.01	6,500.00	6,072.99	6.6
100-51410-161	GEN ADMIN POSTAGE	117.07	117.07	6,500.00	6,382.93	1.8
100-51410-162	GEN ADMIN COPIER EXPENSE	142.80	142.80	3,000.00	2,857.20	4.8
100-51410-190	GEN ADMIN TRAINING	208.88	1,007.88	5,300.00	4,292.12	19.0
100-51410-200	GEN ADMIN TELEPHONE	1,027.16	1,820.86	5,000.00	3,179.14	36.4
100-51410-210	GEN ADMIN PUBLICATIONS	222.28	222.28	5,000.00	4,777.72	4.5
100-51410-300	GEN ADMIN CODIFICATION	.00	.00	6,000.00	6,000.00	.0
100-51412-000	ELECTION EXPENSE	.00	.00	4,985.00	4,985.00	.0
100-51412-110	ELECTION WAGES	.00	.00	20,000.00	20,000.00	.0
100-51414-000	SOFTWARE LICENSE & IT SUPPORT	1,266.52	8,397.92	28,000.00	19,602.08	30.0
100-51415-000	LEAGUE EXPENSES/DUES	.00	2,878.25	2,880.00	1.75	99.9
100-51420-110	VILLAGE ADMIN WAGES	(15,700.98)	(15,700.98)	.00	15,700.98	.0
100-51510-000	INSURANCE EXPENSE	.00	56,026.00	65,000.00	8,974.00	86.2
100-51520-000	ASSESSOR CONTRACT	1,629.20	3,271.44	19,600.00	16,328.56	16.7
100-51521-000	PROPERTY REASSESSMENT	4,861.88	6,849.63	34,500.00	27,650.37	19.9
100-51560-000	CONTINGENCY	.00	82.81	25,000.00	24,917.19	.3
100-51570-000	AUDIT EXPENSE	14,600.00	16,100.00	12,150.00	(3,950.00)	132.5
100-51575-000	FINANCIAL MGT PLAN EXPENSE	.00	.00	6,500.00	6,500.00	.0
100-51610-000	LEGAL SERVICES	.00	.00	50,000.00	50,000.00	.0
100-51720-150	LIONS FIELD HOUSE REPAIR/MAINT	.00	.00	1,300.00	1,300.00	.0
100-51720-160	LIONS FIELD HOUSE SUPPLIES	.00	.00	200.00	200.00	.0
100-51720-170	LIONS FIELD HOUSE GAS	338.69	573.96	1,600.00	1,026.04	35.9
100-51720-171	LIONS FIELD HOUSE ELECTRIC	112.41	112.41	1,300.00	1,187.59	8.7
100-51720-173	LIONS FIELD HOUSE W&S	.00	136.80	1,000.00	863.20	13.7
100-51720-175	JANITORIAL SERVICES	435.74	435.74	5,230.00	4,794.26	8.3
100-51720-200	LIONS FIELD HOUSE TELEPHONE	.00	.00	1,000.00	1,000.00	.0
100-51730-150	VH BLDG REPAIRS/MAINT	.00	324.00	12,965.00	12,641.00	2.5
100-51730-160	VH BLDG SUPPLIES	95.79	95.79	2,000.00	1,904.21	4.8
100-51730-170	VH BLDG GAS	416.37	693.51	2,000.00	1,306.49	34.7
100-51730-171	VH BLDG ELECTRIC	851.41	851.41	7,500.00	6,648.59	11.4
100-51730-173	VH BLDG WATER & SEWER	.00	396.07	1,700.00	1,303.93	23.3
100-51730-175	JANITORIAL SERVICES	675.00	675.00	8,100.00	7,425.00	8.3
100-51965-000	WMS BAY BUSINESS ASSOC	7,367.20	7,367.20	31,500.00	24,132.80	23.4
100-51970-000	SHORT TERM RENTAL ADMIN	.00	.00	8,343.00	8,343.00	.0
	TOTAL GENERAL GOVERNMENT	63,783.84	158,709.42	644,588.00	485,878.58	24.6

GENERAL FUND

PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
100-52120-110	POLICE WAGES	66,654.16	95,833.10	594,074.00	498,240.90	16.1
100-52120-112	POLICE OT WAGES	4,854.60	6,918.12	26,444.00	19,525.88	26.2
100-52120-120	POLICE CONSULTANT WAGES	.00	.00	1,000.00	1,000.00	.0
100-52120-121	POLICE FICA	4,010.29	8,613.67	47,470.00	38,856.33	18.2
100-52120-122	POLICE RETIREMENT	4,286.65	11,346.48	72,775.00	61,428.52	15.6
100-52120-123	POLICE HEALTH INSURANCE	8,656.74	19,092.80	129,488.00	110,395.20	14.7
100-52120-124	POLICE LIFE INSURANCE	63.21	122.01	625.00	502.99	19.5
100-52120-125	POLICE UNIFORMS	3,047.31	3,047.31	7,000.00	3,952.69	43.5
100-52120-127	POLICE HSA FUNDING	5,416.55	11,249.76	36,250.00	25,000.24	31.0
100-52120-130	POLICE IT EXPENSE	23,549.74	23,549.74	30,626.00	7,076.26	76.9
100-52120-150	POLICE REPAIRS/MAINT	1,843.32	1,843.32	6,500.00	4,656.68	28.4
100-52120-160	POLICE SUPPLIES	175.10	175.10	4,500.00	4,324.90	3.9
100-52120-161	POLICE POSTAGE/CONFINEMENT	.00	.00	500.00	500.00	.0
100-52120-180	POLICE FUEL	1,326.49	1,633.25	16,000.00	14,366.75	10.2
100-52120-190	POLICE TRAINING	646.00	756.00	21,920.00	21,164.00	3.5
100-52120-200	POLICE TELEPHONE	819.98	1,649.64	7,000.00	5,350.36	23.6
100-52120-210	POLICE COMMUNITY PROGRAMS	.00	.00	2,500.00	2,500.00	.0
100-52120-300	STUDENT RESOURCE OFFICER	.00	.00	89,272.00	89,272.00	.0
100-52130-110	WATER SAFETY PATROL	28,285.00	28,285.00	28,285.00	.00	100.0
100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY	.00	.00	35,000.00	35,000.00	.0
100-52130-130	GENEVA LAKE LAW ENFORCEMENT	63,000.00	63,000.00	63,000.00	.00	100.0
100-52130-150	EMERGENCY MANAGEMENT	457.90	457.90	5,000.00	4,542.10	9.2
100-52320-106	FIRE DEPT OFFICER PAY	5,014.61	5,014.61	22,550.00	17,535.39	22.2
100-52320-107	FIRE DEPT MEETING PAY	387.00	387.00	4,200.00	3,813.00	9.2
100-52320-108	FIRE DEPT DRILL PAY	799.00	799.00	16,000.00	15,201.00	5.0
100-52320-109	FIRE DEPT CALLS PAY	731.00	731.00	24,000.00	23,269.00	3.1
100-52320-120	FIRE DEPT TRAINING PAY	.00	.00	3,900.00	3,900.00	.0
100-52320-121	FIRE DEPT FICA	273.17	608.16	5,400.00	4,791.84	11.3
100-52320-122	FIRE DEPT RETIREMENT	66.72	150.87	1,110.00	959.13	13.6
100-52320-150	FIRE DEPT REPAIRS/MAINT	309.03	309.03	16,000.00	15,690.97	1.9
100-52320-160	FIRE DEPT SUPPLIES	716.11	716.11	5,000.00	4,283.89	14.3
100-52320-170	FIRE DEPT GAS	1,040.46	1,857.13	4,500.00	2,642.87	41.3
100-52320-171	FIRE DEPT ELECTRIC	157.66	157.66	2,500.00	2,342.34	6.3
100-52320-173	FIRE DEPT WATER & SEWER	.00	144.02	700.00	555.98	20.6
100-52320-180	FIRE DEPT FUEL	52.03	52.03	1,000.00	947.97	5.2
100-52320-190	FIRE DEPT TRAINING	450.00	450.00	5,500.00	5,050.00	8.2
100-52320-200	FIRE DEPT TELEPHONE	375.33	733.70	3,500.00	2,766.30	21.0
100-52340-106	DIVE TEAM OFFICER PAY	75.00	75.00	900.00	825.00	8.3
100-52340-107	DIVE TEAM MEETING PAY	.00	.00	160.00	160.00	.0
100-52340-108	DIVE TEAM DRILL PAY	.00	.00	1,600.00	1,600.00	.0
100-52340-121	DIVE TEAM FICA	5.74	11.41	204.00	192.59	5.6
100-52340-145	DIVE TEAM TANK MAINTENANCE	.00	.00	1,788.00	1,788.00	.0
100-52340-150	DIVE TEAM REPAIRS/MAINT	.00	.00	600.00	600.00	.0
100-52340-190	DIVE TEAM TRAINING	.00	.00	1,000.00	1,000.00	.0
100-52360-106	RESCUE DEPT OFFICER PAY	449.50	449.50	5,400.00	4,950.50	8.3
100-52360-107	RESCUE DEPT MEETING PAY	81.00	81.00	2,000.00	1,919.00	4.1
100-52360-108	RESCUE DEPT TRAINING PAY	216.00	216.00	4,000.00	3,784.00	5.4
100-52360-109	RESCUE DEPT CALLS PAY	593.50	593.50	16,000.00	15,406.50	3.7
100-52360-121	RESCUE DEPT FICA	107.80	233.05	2,100.00	1,866.95	11.1
100-52360-122	RESCUE DEPT RETIREMENT	.00	4.58	100.00	95.42	4.6
100-52360-150	RESCUE DEPT REPAIRS/MAINT	205.86	205.86	2,200.00	1,994.14	9.4
100-52360-160	RESCUE DEPT SUPPLIES	.00	.00	5,000.00	5,000.00	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52360-180	RESCUE DEPT FUEL	.00	.00	500.00	500.00	.0
100-52360-190	RESCUE DEPT TRAINING	.00	.00	2,000.00	2,000.00	.0
100-52360-200	RESCUE DEPT TELEPHONE	59.50	72.72	200.00	127.28	36.4
	TOTAL PUBLIC SAFETY	229,259.06	291,626.14	1,386,841.00	1,095,214.86	21.0
	PUBLIC SAFETY					
100-53100-160	BLDG INSP SUPPLIES	.00	.00	1,000.00	1,000.00	.0
100-53100-210	ZONING INSPECTION CONTRACT	992.50	992.50	16,200.00	15,207.50	6.1
100-53100-211	BLDG INSPECTION CONTRACT	1,912.50	1,912.50	85,850.00	83,937.50	2.2
100-53100-215	CODE ENFORCEMENT	2,064.00	2,064.00	17,000.00	14,936.00	12.1
	TOTAL PUBLIC SAFETY	4,969.00	4,969.00	120,050.00	115,081.00	4.1
	PUBLIC WORKS					
100-54100-110	DPW ADMIN WAGES	2,946.70	4,434.05	37,950.00	33,515.95	11.7
100-54100-121	DPW ADMIN FICA	199.14	396.09	2,900.00	2,503.91	13.7
100-54100-122	DPW ADMIN RETIREMENT	218.90	435.66	2,845.00	2,409.34	15.3
100-54100-123	DPW ADMIN HEALTH INSURANCE	760.06	1,528.30	9,100.00	7,571.70	16.8
100-54100-124	DPW ADMIN LIFE INSURANCE	8.18	8.18	.00	(8.18)	.0
100-54100-127	DPW HSA FUNDING	416.66	833.32	2,500.00	1,666.68	33.3
100-54100-300	ENGINEERING	.00	.00	15,000.00	15,000.00	.0
100-54310-110	STREETS WAGES	10,435.13	13,489.61	92,795.00	79,305.39	14.5
100-54310-112	STREETS OT WAGES	101.92	136.25	.00	(136.25)	.0
100-54310-113	STREETS DBL OT WAGES	83.92	137.32	.00	(137.32)	.0
100-54310-115	STREETS UNEMPLOYMENT	.00	.00	1,265.00	1,265.00	.0
100-54310-121	STREETS FICA	454.72	931.61	7,100.00	6,168.39	13.1
100-54310-122	STREETS RETIREMENT	472.12	962.60	6,200.00	5,237.40	15.5
100-54310-123	STREETS HEALTH INSURANCE	1,666.57	3,048.19	19,900.00	16,851.81	15.3
100-54310-124	STREETS LIFE INSURANCE	11.84	23.68	190.00	166.32	12.5
100-54310-125	STREETS UNIFORMS	165.40	198.48	2,500.00	2,301.52	7.9
100-54310-127	STREETS HSA FUNDING	1,055.96	1,821.80	5,835.00	4,013.20	31.2
100-54310-150	STREETS EQUIP REPAIRS/MAINT	909.94	909.94	20,000.00	19,090.06	4.6
100-54310-160	STREETS SUPPLIES	163.60	163.60	6,500.00	6,336.40	2.5
100-54310-170	STREETS GAS	817.47	1,293.19	4,000.00	2,706.81	32.3
100-54310-171	STREETS ELECTRIC	480.88	480.88	6,000.00	5,519.12	8.0
100-54310-173	STREETS WATER & SEWER	.00	158.46	840.00	681.54	18.9
100-54310-175	STREETS ROAD MAINTENANCE	.00	.00	25,000.00	25,000.00	.0
100-54310-180	STREETS FUEL	111.98	111.98	9,000.00	8,888.02	1.2
100-54310-190	STREETS TRAINING	31.25	31.25	1,000.00	968.75	3.1
100-54310-200	STREETS TELEPHONE	70.51	94.50	1,000.00	905.50	9.5
100-54310-280	SNOW/ICE CONTROL MATERIALS	2,734.97	2,734.97	17,500.00	14,765.03	15.6
100-54310-281	TRAFFIC SIGNS/MARKINGS	.00	662.80	2,000.00	1,337.20	33.1
100-54310-282	HIGHWAY STRIPING/MARKING	.00	.00	1,000.00	1,000.00	.0
100-54420-000	STREET LIGHTING	2,917.04	5,752.26	34,000.00	28,247.74	16.9
100-54710-000	REFUSE COLLECTIONS	13,600.85	13,600.85	148,980.00	135,379.15	9.1
	TOTAL PUBLIC WORKS	40,835.71	54,379.82	482,900.00	428,520.18	11.3

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEISURE ACTIVITIES					
100-55210-110	REC DEPT WAGES	6,487.51	9,000.20	80,695.00	71,694.80	11.2
100-55210-121	REC DEPT FICA	377.86	745.51	6,175.00	5,429.49	12.1
100-55210-122	REC DEPT RETIREMENT	314.50	625.92	4,100.00	3,474.08	15.3
100-55210-123	REC DEPT HEALTH INSURANCE	590.60	1,181.20	7,600.00	6,418.80	15.5
100-55210-124	REC DEPT LIFE INSURANCE	4.45	8.90	60.00	51.10	14.8
100-55210-127	REC DEPT HSA FUNDING	416.66	833.32	2,500.00	1,666.68	33.3
100-55210-143	BASEBALL FIELD UPKEEP	.00	.00	4,500.00	4,500.00	.0
100-55210-160	REC DEPT SUPPLIES	178.62	178.62	2,200.00	2,021.38	8.1
100-55210-190	REC DEPT TRAINING	455.00	455.00	1,250.00	795.00	36.4
100-55210-200	REC DEPT TELEPHONE	137.73	137.73	2,000.00	1,862.27	6.9
100-55210-270	REC DEPT BASEBALL UNIFORMS	.00	.00	3,000.00	3,000.00	.0
100-55210-271	REC DEPT BASEBALL EXPENSES	.00	.00	8,000.00	8,000.00	.0
100-55210-274	REC DEPT ADULT FITNESS	.00	.00	4,000.00	4,000.00	.0
100-55210-275	REC DEPT PROGRAM EXPENSES	60.56	60.56	5,800.00	5,739.44	1.0
100-55210-277	REC DEPT GOLF EXPENSES	.00	.00	500.00	500.00	.0
100-55210-278	REC DEPT BOO IN THE BAY	.00	.00	1,000.00	1,000.00	.0
100-55210-280	KAYAK/PADDLEBOARD EXPENSE	974.16	974.16	1,000.00	25.84	97.4
100-55410-110	PARKS WAGES	2,384.00	3,576.00	41,660.00	38,084.00	8.6
100-55410-112	PARKS OT WAGES	44.70	44.70	.00	(44.70)	.0
100-55410-115	PARKS CONTRACT LABOR	.00	.00	7,500.00	7,500.00	.0
100-55410-120	PARKS UNEMPLOYMENT	.00	.00	1,265.00	1,265.00	.0
100-55410-121	PARKS FICA	178.70	357.47	3,200.00	2,842.53	11.2
100-55410-122	PARKS RETIREMENT	182.16	364.15	2,300.00	1,935.85	15.8
100-55410-123	PARKS HEALTH INSURANCE	760.06	1,520.12	9,100.00	7,579.88	16.7
100-55410-124	PARKS LIFE INSURANCE	1.79	3.58	160.00	156.42	2.2
100-55410-125	PARKS UNIFORMS	165.40	198.48	2,000.00	1,801.52	9.9
100-55410-127	PARKS HSA FUNDING	471.77	955.91	2,500.00	1,544.09	38.2
100-55410-148	TENNIS COURT MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
100-55410-150	PARKS REPAIRS/MAINT	381.53	381.53	18,000.00	17,618.47	2.1
100-55410-160	PARKS SUPPLIES	.00	.00	100.00	100.00	.0
100-55410-170	PARKS GAS	509.99	769.34	3,400.00	2,630.66	22.6
100-55410-171	PARKS ELECTRIC	635.76	635.76	5,700.00	5,064.24	11.2
100-55410-173	PARKS WATER & SEWER	.00	662.72	3,250.00	2,587.28	20.4
100-55410-180	PARKS FUEL	210.52	210.52	6,000.00	5,789.48	3.5
100-55411-110	LAKEFRONT WAGES	.00	.00	75,000.00	75,000.00	.0
100-55411-121	LAKEFRONT FICA	.00	.00	5,740.00	5,740.00	.0
100-55411-125	LAKEFRONT UNIFORMS	.00	.00	1,000.00	1,000.00	.0
100-55411-150	LAKEFRONT REPAIRS/MAINT	325.62	325.62	11,715.00	11,389.38	2.8
100-55411-153	LAKEFRONT PIER REPAIRS	.00	.00	125,000.00	125,000.00	.0
100-55411-154	LAKEFRONT PIER INSTALLATION	.00	.00	65,000.00	65,000.00	.0
100-55411-160	LAKEFRONT SUPPLIES	535.59	535.59	8,300.00	7,764.41	6.5
100-55411-200	LAKEFRONT TELEPHONE	80.51	161.27	1,500.00	1,338.73	10.8
100-55415-000	ENHANCEMENT COMMITTEE	.00	.00	800.00	800.00	.0
	TOTAL LEISURE ACTIVITIES	16,865.75	24,903.88	538,570.00	513,666.12	4.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONSERVATION & DEVELOPMENT					
100-56120-000	HOLIDAY DECORATION SUPPLIES	.00	.00	1,500.00	1,500.00	.0
100-56130-000	TREE ENHANCEMENT	.00	.00	8,500.00	8,500.00	.0
100-56420-190	HORVATH PROPERTY EXPENSE	.00	.00	250.00	250.00	.0
	TOTAL CONSERVATION & DEVELOPMENT	.00	.00	10,250.00	10,250.00	.0
	COST CATEGORY 57					
100-57000-000	OPERATING TRANSFER OUT	121,134.00	121,134.00	121,134.00	.00	100.0
	TOTAL COST CATEGORY 57	121,134.00	121,134.00	121,134.00	.00	100.0
	TOTAL FUND EXPENDITURES	476,847.36	655,722.26	3,304,333.00	2,648,610.74	19.8
	NET REVENUE OVER EXPENDITURES	485,675.62	800,721.97	.00	(800,721.97)	.0

POLCE DEPT DONATIONS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
110-42004	POLICE DONATIONS	2,819.00	2,919.00	.00	(2,919.00)	.0
	TOTAL INTERGOVERNMENTAL	2,819.00	2,919.00	.00	(2,919.00)	.0
	TOTAL FUND REVENUE	2,819.00	2,919.00	.00	(2,919.00)	.0
	NET REVENUE OVER EXPENDITURES	2,819.00	2,919.00	.00	(2,919.00)	.0

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC CHARGES FOR SERVICE					
200-44460	WATER RESIDENTIAL SALES	223.92	792.11	568,000.00	567,207.89	.1
200-44461	WATER COMMERCIAL SALES	24.48	(1,411.14)	95,000.00	96,411.14	(1.5)
200-44463	WATER PUBLIC FIRE PROTECTION	92.24	184.23	219,500.00	219,315.77	.1
200-44464	WATER PUBLIC AUTH SALES	.00	.00	15,500.00	15,500.00	.0
200-44465	PRIVATE FIRE REVENUE-WTR	.00	.00	4,000.00	4,000.00	.0
200-44466	MULTIFAMILY RESIDENTIAL	.00	.00	23,000.00	23,000.00	.0
200-44470	WATER FORFEITED DISCOUNTS	.00	677.72	2,500.00	1,822.28	27.1
200-44474	WATER OTHER REVENUE	.00	.00	3,052.00	3,052.00	.0
200-44475	IMPACT FEES	2,120.00	2,120.00	15,900.00	13,780.00	13.3
	TOTAL PUBLIC CHARGES FOR SERVICE	2,460.64	2,362.92	946,452.00	944,089.08	.3
	COMMERCIAL					
200-48004	INTEREST ON INVESTMENTS	101.75	207.64	2,300.00	2,092.36	9.0
200-48005	PROPERTY RENTAL/TOWER LEASE	.00	27,621.42	57,000.00	29,378.58	48.5
200-48420	IMPACT FEE INTEREST INCOME	1.71	1.71	60.00	58.29	2.9
	TOTAL COMMERCIAL	103.46	27,830.77	59,360.00	31,529.23	46.9
	TOTAL FUND REVENUE	2,564.10	30,193.69	1,005,812.00	975,618.31	3.0

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER UTILITY					
200-57346-000	NEW WATER METERS	2,550.42	2,550.42	25,000.00	22,449.58	10.2
200-57346-100	METER REPLACEMENT PROGRAM	7,280.00	7,280.00	30,000.00	22,720.00	24.3
200-57400-000	BILLABLE SERVICES	.00	.00	300.00	300.00	.0
200-57408-000	WATER TAX EQUIVALENT	100,800.00	100,800.00	100,800.00	.00	100.0
200-57427-000	INTEREST ON LT DEBT	.00	.00	10,863.00	10,863.00	.0
200-57599-000	WATER INSURANCE EXPENSE	.00	28,013.00	32,000.00	3,987.00	87.5
200-57600-150	WELL #3 - REPAIRS	24.77	24.77	.00	(24.77)	.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	17,499.38	17,499.38	40,000.00	22,500.62	43.8
200-57622-170	WATER POWER - NATURAL GAS	933.88	1,397.94	4,000.00	2,602.06	35.0
200-57622-171	WATER POWER - ELECTRIC	5,369.43	5,369.43	65,000.00	59,630.57	8.3
200-57623-160	WATER PUMPING SUPPLIES	.00	.00	200.00	200.00	.0
200-57623-170	WATER TESTING	170.10	170.10	3,000.00	2,829.90	5.7
200-57630-110	WATER TREATMENT - WAGES	3,724.96	5,587.44	51,140.00	45,552.56	10.9
200-57630-112	WATER TREATMENT - OT WAGES	57.22	91.55	.00	(91.55)	.0
200-57630-113	WATER TREATMENT - DBL OT WAGES	83.92	137.32	.00	(137.32)	.0
200-57630-121	WATER TREATMENT - FICA	276.03	572.30	3,840.00	3,267.70	14.9
200-57630-122	WATER TREATMENT - RETIREMENT	289.97	598.46	2,489.00	1,890.54	24.0
200-57630-123	WATER TREATMENT - HEALTH INS	887.86	1,490.77	10,830.00	9,339.23	13.8
200-57630-124	WATER TREATMENT - LIFE INS	10.05	20.10	40.00	19.90	50.3
200-57630-127	WATER TREATMENT HSA FUNDING	694.41	1,111.06	3,333.00	2,221.94	33.3
200-57631-160	WATER TREATMENT CHEMICALS	10,984.36	10,984.36	140,000.00	129,015.64	7.9
200-57632-160	WATER TREATMENT SUPPLIES	1,459.48	1,459.48	1,300.00	(159.48)	112.3
200-57635-150	WATER TREATMENT REPAIRS/ MAINT	.00	.00	5,000.00	5,000.00	.0
200-57640-110	WATER DISTRIBUTION - WAGES	8,194.98	10,058.02	51,140.00	41,081.98	19.7
200-57640-112	WATER DISTRIBUTION - OT WAGES	57.24	91.59	.00	(91.59)	.0
200-57640-113	WATER DISTRIBUTION-DBL OT WAGE	83.95	137.38	.00	(137.38)	.0
200-57640-121	WATER DISTRIBUTION - FICA	276.06	572.37	3,840.00	3,267.63	14.9
200-57640-122	WATER DISTRIBUTION -RETIREMENT	290.02	598.59	2,489.00	1,890.41	24.1
200-57640-123	WATER DISTRIBUTION - HLTH INS	887.86	1,490.77	10,830.00	9,339.23	13.8
200-57640-124	WATER DISTRIBUTION - LIFE INS	10.05	20.10	40.00	19.90	50.3
200-57640-127	WATER DISTRIBUTION HSA FUNDING	694.49	1,111.17	3,333.00	2,221.83	33.3
200-57641-160	WATER DISTRIBUTION SUPPLIES	54.73	54.73	6,000.00	5,945.27	.9
200-57650-150	WATER TOWERS REPAIRS/MAINT	.00	.00	1,000.00	1,000.00	.0
200-57651-150	WATER MAINS REPAIRS/MAINT	10,935.78	10,935.78	30,000.00	19,064.22	36.5
200-57652-150	WATER SERVICES REPAIRS/ MAINT	.00	.00	5,000.00	5,000.00	.0
200-57653-151	WATER METER TESTING	.00	.00	2,500.00	2,500.00	.0
200-57654-150	HYDRANT REPAIRS/MAINT	(308.08)	(308.08)	10,000.00	10,308.08	(3.1)
200-57656-150	CROSS CONNECTION INSPECTION	1,590.00	1,590.00	19,080.00	17,490.00	8.3
200-57902-110	WATER ACCOUNTING - WAGES	3,662.09	5,493.13	47,608.00	42,114.87	11.5
200-57902-121	WATER ACCOUNTING - FICA	268.62	534.43	3,642.00	3,107.57	14.7
200-57902-122	WATER ACCOUNTING- RETIREMENT	274.66	543.82	3,571.00	3,027.18	15.2
200-57902-123	WATER ACCOUNTING - HEALTH INS	1,593.09	2,102.10	8,900.00	6,797.90	23.6
200-57902-127	WATER ACCT HSA FUNDING	625.00	937.50	2,500.00	1,562.50	37.5
200-57903-125	WATER METER READING - UNIFORMS	373.10	447.72	5,500.00	5,052.28	8.1
200-57920-110	WATER ADMIN - WAGES	2,503.15	3,761.73	32,360.00	28,598.27	11.6
200-57920-121	WATER ADMIN - FICA	176.84	351.82	2,480.00	2,128.18	14.2
200-57920-122	WATER ADMIN - RETIREMENT	186.70	371.56	2,430.00	2,058.44	15.3
200-57920-123	WATER ADMIN - HEALTH INS	596.85	1,193.70	7,415.00	6,221.30	16.1
200-57920-127	WATER ADMIN HSA FUNDING	333.33	666.67	2,000.00	1,333.33	33.3
200-57921-160	WATER OFFICE SUPPLIES	1,906.15	3,037.77	10,000.00	6,962.23	30.4

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
200-57921-200	WATER TELEPHONE	158.71	295.56	2,500.00	2,204.44	11.8
200-57923-000	WATER ATTORNEY EXPENSE	.00	.00	2,000.00	2,000.00	.0
200-57924-000	WATER ENGINEERING EXPENSE	.00	.00	15,000.00	15,000.00	.0
200-57925-000	WATER AUDIT EXPENSE	5,550.00	6,300.00	9,900.00	3,600.00	63.6
200-57925-100	WATER RATE STUDY EXPENSE	5,268.08	5,268.08	5,000.00	(268.08)	105.4
200-57928-000	WATER REGULATORY EXPENSE	.00	.00	840.00	840.00	.0
200-57930-130	WATER DRUG TESTING EXPENSE	31.25	31.25	500.00	468.75	6.3
200-57930-140	WATER DIGGERS HOTLINE EXPENSE	921.80	921.80	2,900.00	1,978.20	31.8
200-57930-190	WATER TRAINING EXPENSE	211.00	211.00	3,000.00	2,789.00	7.0
200-57933-150	WATER TRANSP REPAIRS/MAINT	.00	.00	1,500.00	1,500.00	.0
200-57933-180	WATER FUEL EXPENSE	96.14	96.14	600.00	503.86	16.0
200-57934-000	WATER DEBT SERVICE	.00	.00	67,821.00	67,821.00	.0
200-57935-150	WATER PLANT REPAIRS/MAINT	1,466.50	1,466.50	20,000.00	18,533.50	7.3
200-57945-000	WATER DEBT SERVICE MISC EXP	.00	.00	160.00	160.00	.0
200-57951-000	WATER SHOP TOOLS	.00	.00	500.00	500.00	.0
200-57952-000	WATER LAB EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL WATER UTILITY	202,066.38	245,542.58	939,614.00	694,071.42	26.1
	WATER UTILITY					
200-58801-000	IT SUPPORT/ANNUAL FEES	.00	2,111.75	7,000.00	4,888.25	30.2
	TOTAL WATER UTILITY	.00	2,111.75	7,000.00	4,888.25	30.2
	TOTAL FUND EXPENDITURES	202,066.38	247,654.33	946,614.00	698,959.67	26.2
	NET REVENUE OVER EXPENDITURES	(199,502.28)	(217,460.64)	59,198.00	276,658.64	(367.3)

FIRE DEPARTMENT 2% DUES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	2% DUES EXPENDITURES					
215-52320-106	FIRE INSPECTOR OFFICER WAGES	333.33	333.33	.00	(333.33)	.0
215-52320-121	FIRE INSPECTOR FICA	35.29	76.09	.00	(76.09)	.0
	TOTAL 2% DUES EXPENDITURES	368.62	409.42	.00	(409.42)	.0
	TOTAL FUND EXPENDITURES	368.62	409.42	.00	(409.42)	.0
	NET REVENUE OVER EXPENDITURES	(368.62)	(409.42)	.00	409.42	.0

ACT 102 RESCUE GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL					
220-42004	ACT 102 GRANT	6,577.72	6,577.72	.00	(6,577.72)	.0
	TOTAL INTERGOVERNMENTAL	6,577.72	6,577.72	.00	(6,577.72)	.0
	TOTAL FUND REVENUE	6,577.72	6,577.72	.00	(6,577.72)	.0

ACT 102 RESCUE GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ACT 102 GRANT EXPENDITURES					
220-52320-165	ACT 102 EXPENDITURES	.00	7,372.89	.00	(7,372.89)	.0
	TOTAL ACT 102 GRANT EXPENDITURES	.00	7,372.89	.00	(7,372.89)	.0
	TOTAL FUND EXPENDITURES	.00	7,372.89	.00	(7,372.89)	.0
	NET REVENUE OVER EXPENDITURES	6,577.72	(795.17)	.00	795.17	.0

RECYCLING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
225-41100	RECYCLING TAX LEVY	48,978.63	75,525.52	111,335.00	35,809.48	67.8
	TOTAL TAXES	48,978.63	75,525.52	111,335.00	35,809.48	67.8
	INTERGOVERNMENTAL					
225-42500	STATE RECYCLING GRANTS	.00	.00	8,500.00	8,500.00	.0
	TOTAL INTERGOVERNMENTAL	.00	.00	8,500.00	8,500.00	.0
	MISCELLANEOUS					
225-49200	OPERATING TRANSFER IN	.00	.00	5,000.00	5,000.00	.0
	TOTAL MISCELLANEOUS	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND REVENUE	48,978.63	75,525.52	124,835.00	49,309.48	60.5

RECYCLING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECYCLING					
225-54635-130	RECYCLING OTHER EXPENSE	.00	.00	20,000.00	20,000.00	.0
225-54635-131	RECYCLING FEES	6,617.26	6,617.26	78,585.00	71,967.74	8.4
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
225-54635-165	RECYCLING TIPPING FEES	.00	.00	22,750.00	22,750.00	.0
	TOTAL RECYCLING	6,617.26	6,617.26	124,835.00	118,217.74	5.3
	TOTAL FUND EXPENDITURES	6,617.26	6,617.26	124,835.00	118,217.74	5.3
	NET REVENUE OVER EXPENDITURES	42,361.37	68,908.26	.00	(68,908.26)	.0

KISHWAUKETOE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	KNC OPERATIONS					
230-58100-110	KNC REGULAR WAGES	2,811.00	7,587.00	.00	(7,587.00)	.0
230-58100-121	KNC FICA	397.30	759.77	.00	(759.77)	.0
230-58100-122	KNC RETIREMENT	261.53	512.33	.00	(512.33)	.0
230-58100-123	KNC HEALTH INSURANCE	599.19	1,198.38	.00	(1,198.38)	.0
230-58100-124	KNC LIFE INSURANCE	3.53	7.06	.00	(7.06)	.0
230-58100-127	KNC HSA FUNDING	416.66	833.32	.00	(833.32)	.0
230-58100-165	KNC EDUCATION OUTREACH EXP	83.00	83.00	.00	(83.00)	.0
	TOTAL KNC OPERATIONS	4,572.21	10,980.86	.00	(10,980.86)	.0
	TOTAL FUND EXPENDITURES	4,572.21	10,980.86	.00	(10,980.86)	.0
	NET REVENUE OVER EXPENDITURES	(4,572.21)	(10,980.86)	.00	10,980.86	.0

FIRE & DIVE TEAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
260-47500	INTEREST INCOME	.16	1.16	.00	(1.16)	.0
	TOTAL SOURCE 47	.16	1.16	.00	(1.16)	.0
	TOTAL FUND REVENUE	.16	1.16	.00	(1.16)	.0

FIRE & DIVE TEAM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
260-52502-000	DUES/MEMBERSHIP/HOST MEETINGS	.00	750.00	.00	(750.00)	.0
260-52507-000	BLDG MAINTENANCE & SUPPLIES	.00	480.00	.00	(480.00)	.0
260-52509-000	FIRE FIGHTERS APPRECIATION	.00	1,258.21	.00	(1,258.21)	.0
	TOTAL COST CATEGORY 52	.00	2,488.21	.00	(2,488.21)	.0
	TOTAL FUND EXPENDITURES	.00	2,488.21	.00	(2,488.21)	.0
	NET REVENUE OVER EXPENDITURES	.16	(2,487.05)	.00	2,487.05	.0

RESCUE SQUAD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
270-47500	INTEREST INCOME	.16	.33	.00	(.33)	.0
	TOTAL SOURCE 47	.16	.33	.00	(.33)	.0
	COMMERCIAL					
270-48500	DONATIONS	.00	5,500.00	.00	(5,500.00)	.0
	TOTAL COMMERCIAL	.00	5,500.00	.00	(5,500.00)	.0
	TOTAL FUND REVENUE	.16	5,500.33	.00	(5,500.33)	.0

VILLAGE OF WILLIAMS BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2022

RESCUE SQUAD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
270-52500-000	RESCUE SQUAD EXPENSES	.00	202.00	.00	(202.00)	.0
	TOTAL COST CATEGORY 52	.00	202.00	.00	(202.00)	.0
	TOTAL FUND EXPENDITURES	.00	202.00	.00	(202.00)	.0
	NET REVENUE OVER EXPENDITURES	.16	5,298.33	.00	(5,298.33)	.0

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC CHARGES FOR SERVICE					
300-44460	SEWER RESIDENTIAL SALES	474.25	(328.40)	1,030,000.00	1,030,328.40	.0
300-44461	SEWER COMMERCIAL SALES	75.20	75.20	160,000.00	159,924.80	.1
300-44464	SEWER PUBLIC AUTHORITY SALES	.00	.00	13,800.00	13,800.00	.0
300-44470	SEWER FORFEITED DISCOUNTS	.00	1,096.24	4,300.00	3,203.76	25.5
300-44475	SEWER CONNECTION FEE	9,000.00	9,000.00	67,500.00	58,500.00	13.3
	TOTAL PUBLIC CHARGES FOR SERVICE	9,549.45	9,843.04	1,275,600.00	1,265,756.96	.8
	COMMERCIAL					
300-48004	INTEREST ON INVESTMENTS	96.60	189.27	1,000.00	810.73	18.9
300-48005	PROPERTY RENTAL INCOME	.00	13,395.00	9,400.00	(3,995.00)	142.5
	TOTAL COMMERCIAL	96.60	13,584.27	10,400.00	(3,184.27)	130.6
	TOTAL FUND REVENUE	9,646.05	23,427.31	1,286,000.00	1,262,572.69	1.8

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER UTILITY					
300-58801-000	IT SUPPORT/ANNUAL FEES	.00	2,111.75	6,000.00	3,888.25	35.2
300-58929-000	SEWER SYSTEM MAPPING	.00	.00	250.00	250.00	.0
300-58960-000	SEWER DEBT SERVICE	.00	.00	22,180.00	22,180.00	.0
300-58964-110	SEWER ACCOUNTING - WAGES	5,916.50	7,747.54	47,607.00	39,859.46	16.3
300-58964-121	SEWER ACCOUNTING - FICA	268.58	534.32	3,642.00	3,107.68	14.7
300-58964-122	SEWER ACCOUNTING - RETIREMENT	274.64	543.78	3,571.00	3,027.22	15.2
300-58964-123	SEWER ACCOUNTING - HEALTH INS	1,593.09	2,102.10	8,900.00	6,797.90	23.6
300-58964-127	SEWER ACCT HSA FUNDING	624.98	937.48	2,500.00	1,562.52	37.5
300-58965-000	SEWER DEBT SERVICE MISC EXP	.00	.00	160.00	160.00	.0
300-58965-110	SEWER ADMIN - WAGES	2,503.15	3,761.73	32,360.00	28,598.27	11.6
300-58965-121	SEWER ADMIN - FICA	176.82	351.76	2,476.00	2,124.24	14.2
300-58965-122	SEWER ADMIN - RETIREMENT	186.66	371.50	2,427.00	2,055.50	15.3
300-58965-123	SEWER ADMIN - HEALTH INS	596.85	1,193.70	7,415.00	6,221.30	16.1
300-58965-127	SEWER ADMIN HSA FUNDING	333.34	666.67	2,000.00	1,333.33	33.3
300-58966-160	SEWER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
300-58966-170	SEWER UTILITIES - NATURAL GAS	253.94	397.95	2,000.00	1,602.05	19.9
300-58966-171	SEWER UTILITIES - ELECTRIC	1,163.21	1,163.21	13,000.00	11,836.79	9.0
300-58967-000	SEWER FUEL EXPENSE	96.14	96.14	1,000.00	903.86	9.6
300-58967-150	SEWER VEHICLE REPAIRS & MAINT	.00	.00	1,500.00	1,500.00	.0
300-58968-150	SEWER COLLECTION SYSTEM MAINT	.00	.00	7,500.00	7,500.00	.0
300-58969-160	SEWER OFFICE SUPPLIES	1,906.15	3,037.77	10,000.00	6,962.23	30.4
300-58969-200	SEWER TELEPHONE	158.71	247.65	1,100.00	852.35	22.5
300-58970-000	SEWER ATTORNEY EXPENSE	.00	.00	500.00	500.00	.0
300-58972-000	SEWER AUDIT EXPENSE	5,550.00	6,300.00	8,100.00	1,800.00	77.8
300-58973-000	SEWER ENGINEERING EXPENSE	.00	.00	30,000.00	30,000.00	.0
300-58974-000	SEWER INSURANCE EXPENSE	.00	28,013.00	32,000.00	3,987.00	87.5
300-58975-130	SEWER DRUG TESTING EXPENSE	31.25	31.25	200.00	168.75	15.6
300-58975-190	SEWER TRAINING EXPENSE	.00	.00	250.00	250.00	.0
300-58976-000	SEWER REPLACEMENT FUND	.00	.00	10,000.00	10,000.00	.0
300-58978-000	SLIP LINERS	.00	.00	50,000.00	50,000.00	.0
300-58980-300	WALCOMET SEWERAGE EXPENSES	53,035.12	53,035.12	800,000.00	746,964.88	6.6
300-58980-310	WALCOMET SEWER CONNECTION FEE	.00	.00	60,000.00	60,000.00	.0
300-58996-000	I & I REDUCTION	1,300.00	1,300.00	35,000.00	33,700.00	3.7
	TOTAL SEWER UTILITY	75,969.13	113,944.42	1,204,138.00	1,090,193.58	9.5
	TOTAL FUND EXPENDITURES	75,969.13	113,944.42	1,204,138.00	1,090,193.58	9.5
	NET REVENUE OVER EXPENDITURES	(66,323.08)	(90,517.11)	81,862.00	172,379.11	(110.6)

LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
400-41100	LIBRARY FUND TAX LEVY	84,044.32	129,597.15	191,044.00	61,446.85	67.8
	TOTAL TAXES	84,044.32	129,597.15	191,044.00	61,446.85	67.8
	COMMERCIAL					
400-48004	INTEREST ON INVESTMENTS	3.63	7.65	300.00	292.35	2.6
400-48905	COUNTY REIMBURSEMENT	.00	.00	134,630.00	134,630.00	.0
400-48960	MISC REV FOR BOARD COMMITTMENT	.00	.00	14,832.00	14,832.00	.0
	TOTAL COMMERCIAL	3.63	7.65	149,762.00	149,754.35	.0
	TOTAL FUND REVENUE	84,047.95	129,604.80	340,806.00	211,201.20	38.0

LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY OPERATIONS					
400-58100-110	LIBRARY WAGES	25,519.80	32,404.96	196,654.00	164,249.04	16.5
400-58100-121	LIBRARY FICA	1,067.33	1,980.66	15,044.00	13,063.34	13.2
400-58100-122	LIBRARY RETIREMENT	811.02	1,577.17	10,325.00	8,747.83	15.3
400-58100-123	LIBRARY HEALTH INSURANCE	2,325.72	4,651.44	26,450.00	21,798.56	17.6
400-58100-127	LIBRARY HSA FUNDING	937.49	6,874.98	8,125.00	1,250.02	84.6
400-58100-130	LIBRARY EQUIPMENT	.00	.00	6,000.00	6,000.00	.0
400-58100-135	LIBRARY ADMINISTRATION COSTS	700.54	1,644.18	9,760.00	8,115.82	16.9
400-58100-150	LIBRARY BLDG REPAIRS & MAINT	.00	.00	3,400.00	3,400.00	.0
400-58100-155	LIBRARY BLDG SUPPLIES	.00	.00	1,000.00	1,000.00	.0
400-58100-160	LIBRARY SUPPLIES	444.69	444.69	4,000.00	3,555.31	11.1
400-58100-161	LIBRARY POSTAGE	.00	.00	48.00	48.00	.0
400-58100-170	LIBRARY BLDG GAS	555.08	942.55	3,590.00	2,647.45	26.3
400-58100-171	LIBRARY BLDG ELECTRIC	632.62	632.62	6,800.00	6,167.38	9.3
400-58100-173	LIBRARY BLDG WATER & SEWER	.00	151.24	980.00	828.76	15.4
400-58100-175	JANITORIAL SERVICES	675.00	675.00	8,100.00	7,425.00	8.3
400-58100-200	LIBRARY TELEPHONE	419.83	1,120.95	1,400.00	279.05	80.1
400-58200-000	ADULT PRINT	423.16	423.16	10,000.00	9,576.84	4.2
400-58200-100	ADULT DIGITAL	.00	.00	3,000.00	3,000.00	.0
400-58201-000	CHILDREN PRINT	471.94	471.94	5,000.00	4,528.06	9.4
400-58201-100	CHILDREN DIGITAL	.00	.00	3,000.00	3,000.00	.0
400-58210-000	LIBRARY TRAINING & CONFERENCES	.00	.00	800.00	800.00	.0
400-58220-000	LIBRARY MILEAGE EXPENSE	.00	.00	300.00	300.00	.0
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS	.00	.00	2,000.00	2,000.00	.0
400-58232-000	LIBRARY CRAFTS	50.19	50.19	500.00	449.81	10.0
400-58240-000	LIBRARY MEDIA	129.28	129.28	4,000.00	3,870.72	3.2
400-58280-000	LIBRARY PERIODICALS	758.86	2,849.56	3,000.00	150.44	95.0
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	9,151.42	10,915.42	16,870.00	5,954.58	64.7
	TOTAL LIBRARY OPERATIONS	45,073.97	67,939.99	350,146.00	282,206.01	19.4
	TOTAL FUND EXPENDITURES	45,073.97	67,939.99	350,146.00	282,206.01	19.4
	NET REVENUE OVER EXPENDITURES	38,973.98	61,664.81	(9,340.00)	(71,004.81)	660.2

LIBRARY DONATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMERCIAL					
410-48925	FRIENDS REVENUE	.00	.00	3,000.00	3,000.00	.0
410-48940	LIBRARY CHAPIN REVENUE	.00	.00	3,500.00	3,500.00	.0
410-48955	DONOR DESIGNATED FUNDS	70.00	374.30	3,140.00	2,765.70	11.9
410-48960	MISC REV FOR BOARD COMMITTMENT	379.35	1,020.52	12,900.00	11,879.48	7.9
	TOTAL COMMERCIAL	449.35	1,394.82	22,540.00	21,145.18	6.2
	TOTAL FUND REVENUE	449.35	1,394.82	22,540.00	21,145.18	6.2

LIBRARY DONATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY OPERATIONS					
410-58200-101	BOOKS, BOARD COMMITTED	.00	.00	200.00	200.00	.0
410-58200-102	BOOKS, DONOR DESIGNATED	63.94	63.94	1,000.00	936.06	6.4
410-58240-101	MEDIA, DONOR DESIGNATED	.00	.00	100.00	100.00	.0
410-58250-000	LIBRARY CHAPIN EXPENDITURES	513.80	513.80	3,000.00	2,486.20	17.1
410-58255-000	LIB FRIENDS EXPENDITURE	.00	.00	3,000.00	3,000.00	.0
410-58320-000	CAPITAL, BOARD DESIGNATED	.00	.00	2,000.00	2,000.00	.0
410-58330-000	DONOR DESIGNATED EXPENDITURES	390.00	390.00	700.00	310.00	55.7
410-58340-000	BOARD COMMITTED EXPENDITURES	279.25	588.01	3,200.00	2,611.99	18.4
	TOTAL LIBRARY OPERATIONS	1,246.99	1,555.75	13,200.00	11,644.25	11.8
	TOTAL FUND EXPENDITURES	1,246.99	1,555.75	13,200.00	11,644.25	11.8
	NET REVENUE OVER EXPENDITURES	(797.64)	(160.93)	9,340.00	9,500.93	(1.7)

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS					
500-49999	DEBT PROCEEDS	.00	.00	194,197.00	194,197.00	.0
	TOTAL MISCELLANEOUS	.00	.00	194,197.00	194,197.00	.0
	TOTAL FUND REVENUE	.00	.00	194,197.00	194,197.00	.0

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COST CATEGORY 54					
500-54310-140	STREETS/HIGHWAYS	.00	.00	30,000.00	30,000.00	.0
	TOTAL COST CATEGORY 54	.00	.00	30,000.00	30,000.00	.0
	COST CATEGORY 55					
500-55410-140	PARKS/CAPITAL OUTLAY	6,306.39	8,604.62	90,400.00	81,795.38	9.5
500-55411-140	BEACH/LAUNCH/LAKEFRONT/CAPITAL	.00	.00	73,797.00	73,797.00	.0
	TOTAL COST CATEGORY 55	6,306.39	8,604.62	164,197.00	155,592.38	5.2
	TOTAL FUND EXPENDITURES	6,306.39	8,604.62	194,197.00	185,592.38	4.4
	NET REVENUE OVER EXPENDITURES	(6,306.39)	(8,604.62)	.00	8,604.62	.0

CAPITAL EQUIPMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
550-41100	CAPITAL EQUIP FUND TAX LEVY	11,325.77	17,464.45	25,745.00	8,280.55	67.8
	TOTAL TAXES	11,325.77	17,464.45	25,745.00	8,280.55	67.8
	MISCELLANEOUS					
550-49200	OPERATING TRANSFER IN	121,134.00	121,134.00	24,700.00	(96,434.00)	490.4
	TOTAL MISCELLANEOUS	121,134.00	121,134.00	24,700.00	(96,434.00)	490.4
	TOTAL FUND REVENUE	132,459.77	138,598.45	50,445.00	(88,153.45)	274.8

CAPITAL EQUIPMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COST CATEGORY 52					
550-52120-140	POLICE CAPITAL OUTLAY	.00	5,880.04	37,030.00	31,149.96	15.9
550-52320-140	FIRE DEPT CAPITAL OUTLAY	10,877.25	5,877.25	7,415.00	1,537.75	79.3
	TOTAL COST CATEGORY 52	10,877.25	11,757.29	44,445.00	32,687.71	26.5
	COST CATEGORY 55					
550-55411-140	LAKEFRONT CAPITAL OUTLAY	.00	.00	6,000.00	6,000.00	.0
	TOTAL COST CATEGORY 55	.00	.00	6,000.00	6,000.00	.0
	TOTAL FUND EXPENDITURES	10,877.25	11,757.29	50,445.00	38,687.71	23.3
	NET REVENUE OVER EXPENDITURES	121,582.52	126,841.16	.00	(126,841.16)	.0

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
600-41100	TAX LEVY-DEBT SERVICE	310,314.29	478,507.64	705,386.00	226,878.36	67.8
	TOTAL TAXES	310,314.29	478,507.64	705,386.00	226,878.36	67.8
	TOTAL FUND REVENUE	310,314.29	478,507.64	705,386.00	226,878.36	67.8

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
600-59160-000	PRINCIPAL-DEBT SERVICE LTD	.00	.00	573,413.00	573,413.00	.0
600-59260-000	INTEREST-DEBT SERVICE LTD	.00	.00	131,973.00	131,973.00	.0
	TOTAL COST CATEGORY 59	.00	.00	705,386.00	705,386.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	705,386.00	705,386.00	.0
	NET REVENUE OVER EXPENDITURES	310,314.29	478,507.64	.00	(478,507.64)	.0

APPLICATION FOR A TEMPORARY USE PERMIT

(Requirements per Zoning Ordinance Section 18.1208)

Applicant name: Mike Condron and John Dwyer dba 'Dip in the Bay'

Applicant address: 105 N. Walworth Ave, Williams Bay, WI 53191

Applicant phone number: [redacted]

Address of subject site: 105 N. Walworth Ave portable to public areas at lakefront

Zoning district of subject site: VC (Village Center); P&R (Parks and Recreation)

Describe proposed temporary use, including activities and/or structures (or attach as a separate sheet):

See attached sheet

Requirements

- ☐ Map of the subject property at a scale of not less than 1" equals 800 feet showing:
  - Current zoning of the subject property and lands within 200 feet of the subject property and the jurisdiction(s) that maintains that control.
  - All lot dimensions of the subject property.
  - Graphic scale and a north arrow.
- ☐ The Zoning Administrator may require a site plan of the subject property, in which case see Site Plan application requirements.

Dated this 29 day of January, 20 22

Respectfully submitted,

John B. J

(Signature of Applicant)

Record of Administrative Procedures for Village Use

☐	Application form filed with Village Clerk	Date: 1/31/22	By: BMS
☐	Application fee of $200 received by Village Clerk	Date: 1/31/22	By: BMS
☐	Reimbursement of professional consultant costs agreement executed	Date: ______	By: ____
☐	Certification that application is complete by Zoning Administrator	Date: ______	By: ____
☐	Evaluation report prepared by Zoning Administrator	Date: ______	By: ____
☐	Review and recommendation by Village Plan Commission	Date: ______	By: ____
☐	Review and action by Village Board	Date: ______	By: ____

DIP IN THE BAY, LLC

105 Walworth Avenue
PO Box 254
Williams Bay WI 53191
262-607-3032

Dip in the Bay, in conjunction with **Dubin Dogs** Mobile Food Cart is seeking to re-new our temporary use permit to allow us to continue to serve our delicious meals, snacks and souvenirs at the Williams Bay Beach during the 2022 season.

We have genuinely enjoyed serving our concessions to beachgoers and park visitors for the last two seasons. We are very appreciative to the Williams Bay Board for granting us permits in the past and would be honored to be back for another year.

We continued to receive a great deal of positive feedback from Williams Bay residents and visitors during our second year at Williams Bay Beach. Many of whom expressed their gratitude that we were back to help make their time at the beach or their stroll in the park a much more enjoyable experience. Many stated that they felt as though we were a staple at the beach and they would love to have us back every year.

Dip in the Bay...which has been in Williams Bay since 2012, delivering fresh, hand dipped ice cream to residents and guests alike...and **Dubin Dogs** are hopeful that we can be back this year to serve our delicious Hot Dogs, Brats and Ice Cream at the Williams Bay Beach.

We also ask to continue the sale of non-food items such as t-shirts, lake/beach souvenirs and various sundries that could be helpful to beachgoers and people who are out strolling, such as sunscreen and lip balm. Many people were quite pleased that they had the opportunity to purchase t-shirts with the Williams Bay name on it. Or a shirt that helped them show off their accomplishment of 'Conquering the Path'.

Our location in front of the Beach House worked out very well last year. It was a convenient spot for the beachgoers and did not hinder anyone from entering or exiting. We are hoping to return to that spot this season, if feasible. We will, again, be sure to not operate at times that would interfere with any municipally sanctioned events that may be happening near the lakefront. We are eager to continue to partner with the Village to offer this amenity while responsibly expanding our brands.

In addition to the beachfront, we ask that the permit to also include the Dip in the Bay location at 105 Walworth Avenue (our parking lot), so that we can operate the cart near our shop for various events.

Thank you for your consideration.

VILLAGE OF WILLIAMS BAY

Office of Zoning Administrator

Evaluation Report
Plan Commission Meeting
March 8, 2022

February 25, 2022

APPLICANT: Mike Condron and John Dwyer dba Dip in the Bay
TAX KEY: WOP 00008 and WWUP 00088
STREET ADDRESS: 105 N. Walworth Street and Lakefront Area, Village of Williams Bay

The applicant is requesting approval of a Temporary Use Permit per Section 18.0208, *Temporary Use Permit* and Section 18.0316B *Temporary Outdoor Sales* for a food, souvenir, and sundries vending cart.

Two possible locations are proposed including the Williams Bay beachfront and the Dip in the Bay parking lot.

Per Section 18.0208A(1), Temporary uses are those uses that have the potential to create undesirable impacts on nearby properties if allowed to develop simply under the general requirements of this Chapter. In addition to such potential, temporary uses also have the potential to create undesirable impacts on nearby properties that potentially cannot be determined except on a case-by-case basis. In order to prevent this from occurring, all temporary uses are required to meet certain procedural requirements applicable only to temporary uses, in addition to the general requirements of this Chapter and the requirements of the zoning district in which the subject property is located.

Per Section 18.0208E(1), The Plan Commission, in its consideration of the submitted application, may make findings on each of the following criteria to determine whether the Temporary Use Permit shall be approved, approved with modification, or denied:
a) All standards of this Chapter and other applicable Village, state, and federal regulations are met.
b) The public health and safety is not endangered.
c) Adequate public facilities, utilities, and open space areas are provided.
d) Adequate control of stormwater and erosion are provided and the disruption of existing topography, drainage patterns, and vegetative cover is maintained insofar as is practical.
e) Appropriate traffic control and parking are provided.
f) Applicable performance standards, per Section 18.0800, are met.

Respectfully submitted,

Bonnie Schaeffer
Zoning Administrator

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | USA | williamsbay.org
Email: inspector@williamsbay.org | Phone: 262-245-2704 | Fax: 262-245-2705

ORDINANCE #2022-05
AN ORDINANCE CREATING SECTION 390-0504 B. OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY CONCERNING UTILITY SETBACK

WHEREAS, concern has been expressed to the village regarding the location of permanent structures within 10 feet of public utility lines and/or encroaching upon the boundaries of utility easements making repair or replacement of those utilities difficult and creating possible safety concerns as result; and

WHEREAS, the Plan Commission of the Village of Williams Bay having held a duly noticed public hearing on the proposed creation of Section 390-0504 B. which would require a 10 foot setback from public utility lines and prohibit encroachments upon the boundaries of public utility easements; and

WHEREAS, following said public hearing, the plan commission having voted to recommend to the Village Board of the Village of Williams Bay the adoption of Section 390-0504 B.; and

WHEREAS, the Village Board of the Village of Williams Bay having determined that it is appropriate to accept the recommendation of the plan commission in order to address issues related to the repair, replacement and installation of public utility lines where permanent structures are located within 10 feet of such public utility lines and/or within the boundaries of public utility easements.

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

Section I. Section 390-0504 B. of the Code of Ordinances of the Village Williams Bay is hereby created to read as follows:

§390-0504 B. **Utility Setback Adjustment**.
Front, street side and rear yard setbacks shall be adjusted to require a minimum setback of 10 feet from any public utility line by any structure which is permanently attached to a foundation, footing or other support structure located wholly or partially under the surface of the ground and any such structure may not encroach upon the boundary of any public utility easement.

(1) The zoning administrator may require public utility lines and public utility easements to be surveyed in advance of issuing a zoning permit to verify compliance with this Section.

(2) Should a public utility line require repair or replacement, it is the responsibility of the property owner to repair or replace any structures which are permitted to be located within the utility setback which are removed or damaged by such public utility line repair or replacement.

(3) The intrusions into required yards permitted by Section 390-0505 do not apply to utility setbacks.

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

Approved by the Village Board of the Village of Williams Bay this ______ day of ____________, 2022.

VILLAGE OF WILLIAMS BAY

By: ________________________________
William Duncan, President

Attest: ______________________________
Jackelyn Pankau, Clerk

First Reading: _______________
Second Reading: _______________
Date Adopted: _______________
Date Published: _______________

ORDINANCE #2022-06
AN ORDINANCE CREATING SECTION 46-14
OF THE CODE OF ORDINANCES OF THE VILLAGE OF WILLIAMS BAY

WHEREAS, it having been recommended to the Village of Williams Bay Finance and Personnel Committee and the Building, Zoning and Ordinance Committee that it would be appropriate to enact a fund balance policy to standardize the criteria for adjusting the general fund balance of the Village as well as the balance of other funds; and

WHEREAS, the Personnel and Finance Committee and the Building, Zoning and Ordinance Committee having both recommended to the Village Board of the Village of Williams Bay the adoption of a fund balance policy for the Village in ordinance form as set forth below; and

WHEREAS, the Village Board of the Village of Williams Bay having determined that it is in the best interests of the residents, property owners and taxpayers of the Village to establish a fund balance policy to govern the review and adjustment of the general fund balance as well as the balance of other funds of the Village.

NOW, THEREFORE, the Village Board of the Village of Williams Bay do ordain as follows:

Section I. Section 46-14 of the Code of Ordinances of the Village of Williams Bay is hereby created to read as follows:

46-14 FUND BALANCE POLICY

A. Purpose.

1. The Village recognizes the need to maintain an operating reserve in the general fund for the following purposes:

   (a) Hold adequate working capital to meet cash flow needs during the fiscal year.
   (b) Reduce the need for short term borrowing.
   (c) Serve as a safeguard for unanticipated expenditures of the Village.
   (d) Show fiscal responsibility to maintain a high credit rating, which will help to reduce future borrowing costs.

B. Policy.

1. These policy guidelines will provide direction during the budget process and demonstrate a commitment to maintain adequate financial reserves for long-term financial planning.

   (a) The Village will maintain an unassigned general fund balance of not less than 30% and no more than 50% based on the budgeted operating expenditures, as measured on December 31st of each year.
   (b) Any excess of revenues over expenditures at the end of the fiscal year will be added to the fund balance.

(c) If the unassigned general fund balance shall fall below the minimum 30% range, the Village will replenish shortages/deficiencies using appropriate budget strategies.
(d) Any projected surplus over 50% will be available for use by the Village as determined in the budget process, generally for one-time projects or debt reduction.

C. <u>Reserves for all other Funds.</u>

1. Reserves in other funds will be maintained at levels to cover annual operating costs, or to provide for future capital costs. Deficit balances due to unforeseen circumstances will be addressed during the budget process.
2. Prior to calculating the general fund reserve percentage, the Village will ensure that the library and recycling fund have been made whole related to any budgeted/actual deficits.

D. <u>Administrative Responsibilities</u>.

1. The Treasurer is responsible for monitoring and reporting the Village's various fund balance assignments. The Village Administrator and Treasurer will both make recommendations to the Village Board on the use of the various funds during the annual budget process and when the need may arise. The parameters should be reviewed by the Finance and Personnel Committee every 2 years or more often if conditions change.

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

Approved by the Village Board of the Village of Williams Bay this ______ day of _______________, 2022.

VILLAGE OF WILLIAMS BAY

By: ___________________________________
William Duncan, President

Attest: ________________________________
Jackelyn Pankau-Daniels, Clerk

First Reading: ________________
Second Reading: ________________
Date Adopted: ________________
Date Published: ________________

VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | williamsbay.org
Phone: 262-245-2700

RESOLUTION R-11-22

A RESOLUTION SETTING RATES FOR THE VILLAGE OF WILLIAMS BAY WATER UTILITY

WHEREAS, pursuant to Section 350-6 of the Village Code of Ordinances, water rates and regulations will be as established by the State Public Service Commission and the rates and regulations so ordered are adopted as the rates and regulations of the Village; and,

WHEREAS, the Williams Bay Municipal Water Utility filed an application with the Public Service Commission of Wisconsin (PSCW) on August 27, 2021 to increase water rates. The increase is necessary due to a 259.49% increase in gross plant investment and a 199.25% increase in operating expenses since the last water rate case was completed in 1986; and,

WHEREAS, the total increase in water revenues requested is $119,476 which will result in an estimated overall rate increase of 15.08% over the water utility's present revenues; and,

WHEREAS, the Public Service Commission of Wisconsin issued a final decision on March 4, 2022 to approve the application.

NOW, THEREFORE, BE IT RESOLVED that the Village of Williams Bay, Walworth County, Wisconsin does hereby establish water utility rates as follows:

WATER BASE QUARTERLY CHARGES (SCHEDULE Mg-1)

		New rate
5/8 "	meter	$30.00
3/4 "	meter	$30.00
1 "	meter	$45.00
1.25"	meter	$90.00
1.5 "	meter	$120.00
2 "	meter	$175.00
3 "	meter	$345.00
4 "	meter	$570.00
6 "	meter	$735.00
8"	meter	$960.00
10"	meter	$1,200.00
12"	meter	$1,602.00

WATER USAGE VOLUME CHARGE (SCHEDULE Mg-1)

First 100,000 gallons (per thousand)	$3.77
Next 300,000 gallons (per thousand)	$3.65
Over 400,000 gallons (per thousand)	$3.55

PUBLIC FIRE PROTECTION SERVICES (SCHEDULE F-1)

5/8 "	meter	$26.76
3/4 "	meter	$26.76
1 "	meter	$66.90
1.25"	meter	$99.00
1.5 "	meter	$135.00
2 "	meter	$213.00
3 "	meter	$399.00
4 "	meter	$699.00
6 "	meter	$1,338.00
8"	meter	$2,139.00
10"	meter	$3,210.00
12"	meter	$4,275.00

A detailed listing of all the Utility rates that were approved are on file in the Clerk's Office. The new rates are effective March 24, 2022.

Approved by the Village Board of the Village of Williams Bay this _____ day of _______, 2022.

VILLAGE OF WILLIAMS BAY

By:___________________________________

William Duncan, President

Attest:________________________________

Jackelyn Pankau-Daniels, Clerk

Village of Williams Bay

Financial Statements and
Supplementary Information

December 31, 2021

Independent Auditors' Report

To the Village Board of
Village of Williams Bay

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Williams Bay (the Village), as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
March 14, 2022

BASIC FINANCIAL STATEMENTS

Village of Williams Bay

Statement of Net Position
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 3,443,863	$ 2,128,410	$ 5,572,273
Taxes receivable	2,754,671	27,566	2,782,237
Accounts receivable	133,754	436,755	570,509
Prepaid items	25,443	3,355	28,798
Inventory	-	6,977	6,977
Restricted assets, cash and investments	-	232,674	232,674
Restricted assets, net pension asset	575,268	91,197	666,465
Capital assets:			
Land	1,779,105	22,352	1,801,457
Construction in progress	-	3,255	3,255
Other capital assets	13,690,796	17,286,990	30,977,786
Less accumulated depreciation/amortization	(6,702,538)	(10,735,311)	(17,437,849)
Total assets	15,700,362	9,504,220	25,204,582
Deferred Outflows of Resources			
Pension related items	978,355	133,364	1,111,719
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	215,837	86,898	302,735
Accrued interest payable	52,083	3,931	56,014
Deposits	2,700	-	2,700
Unearned revenues	138,110	-	138,110
Noncurrent liabilities			
Due within one year	593,972	88,770	682,742
Due in more than one year	5,163,637	749,578	5,913,215
Total liabilities	6,166,339	929,177	7,095,516
Deferred Inflows of Resources			
Pension related items	1,261,304	201,965	1,463,269
Unearned revenues	2,753,886	-	2,753,886
Total deferred inflows	4,015,190	201,965	4,217,155
Net Position			
Net investment in capital assets	3,453,356	5,769,206	9,222,562
Restricted:			
Library	213,734	-	213,734
2% fire dues	61,915	-	61,915
Act 102	4,324	-	4,324
Debt service	443,769	-	443,769
Pensions	575,268	91,197	666,465
Impact fees	-	109,521	109,521
Equipment replacement	-	123,153	123,153
Unrestricted	1,744,822	2,413,365	4,158,187
Total net position	$ 6,497,188	$ 8,506,442	$ 15,003,630

See notes to financial statements

Village of Williams Bay

Statement of Activities

Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental Activities							
General government	$ 800,124	$ 211,620	$ -	$ -	$ (588,504)	$ -	$ (588,504)
Public safety	1,507,741	326,359	67,278	-	(1,114,104)	-	(1,114,104)
Public works	815,446	33,865	8,173	-	(773,408)	-	(773,408)
Culture and recreation	1,049,761	602,389	23,978	-	(423,394)	-	(423,394)
Conservation and development	5,761	-	-	-	(5,761)	-	(5,761)
Interest and fiscal charges	134,847	-	-	-	(134,847)	-	(134,847)
Total governmental activities	4,313,680	1,174,233	99,429	-	(3,040,018)	-	(3,040,018)
Business-Type Activities							
Water utility	1,413,132	849,447	-	28,620	-	(535,065)	(535,065)
Sewer utility	1,257,524	1,190,288	-	121,500	-	54,264	54,264
Total business-type activities	2,670,656	2,039,735	-	150,120	-	(480,801)	(480,801)
Total	$ 6,984,336	$ 3,213,968	$ 99,429	$ 150,120	(3,040,018)	(480,801)	(3,520,819)
General Revenues							
Taxes							
Property taxes, levied for general purposes					1,650,105	-	1,650,105
Property taxes, levied for debt service					686,367	-	686,367
Property taxes, levied for library					191,626	-	191,626
Property taxes, levied for recycling					108,536	-	108,536
Property taxes, levied for capital projects					53,058	-	53,058
Other taxes					62,335	-	62,335
Intergovernmental revenues not restricted to specific programs					492,096	-	492,096
Investment income					2,600	3,478	6,078
Miscellaneous					162,712	-	162,712
Total general revenues					3,409,435	3,478	3,412,913
Transfers					95,909	(95,909)	-
Change in net position					465,326	(573,232)	(107,906)
Net Position, Beginning					6,031,862	9,079,674	15,111,536
Net Position, Ending					$ 6,497,188	$ 8,506,442	$ 15,003,630

See notes to financial statements

Village of Williams Bay

Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Debt Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	$ 2,160,474	$ 495,852	$ 238,017	$ 549,520	$ 3,443,863
Taxes receivable	1,721,161	705,386	-	328,124	2,754,671
Accounts receivable	75,501	-	-	58,253	133,754
Due from other funds	56,424	-	-	-	56,424
Prepaid items	22,589	-	-	2,854	25,443
Total assets	$ 4,036,149	$ 1,201,238	$ 238,017	$ 938,751	$ 6,414,155
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 109,311	$ -	$ -	$ 27,395	$ 136,706
Accrued liabilities	70,081	-	-	9,050	79,131
Deposits	2,700	-	-	-	2,700
Unearned revenues	-	-	-	138,110	138,110
Due to other funds	-	-	-	56,424	56,424
Total liabilities	182,092	-	-	230,979	413,071
Deferred Inflows of Resources					
Unearned revenues	1,720,376	705,386	-	328,124	2,753,886
Fund Balances					
Nonspendable	22,589	-	-	2,854	25,443
Restricted	-	495,852	238,017	279,973	1,013,842
Committed	1,100,000	-	-	97,412	1,197,412
Unassigned (deficit)	1,011,092	-	-	(591)	1,010,501
Total fund balances	2,133,681	495,852	238,017	379,648	3,247,198
Total liabilities, deferred inflows of resources and fund balances	$ 4,036,149	$ 1,201,238	$ 238,017	$ 938,751	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	$ 8,767,363
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	575,268
Deferred outflows of resources related to pensions do not related to current financial resources and are not reported in the governmental funds.	978,355
Deferred inflows of resources related to pensions do not related to current financial resources and are not reported in the governmental funds.	(1,261,304)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	(5,809,692)
Net position of governmental activities	$ 6,497,188

See notes to the financial statements

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2021

	General Fund	Debt Service Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 1,712,440	$ 686,367	$ -	$ 353,220	$ 2,752,027
Special assessments	7,800	-	-	-	7,800
Intergovernmental	391,945	-	-	178,359	570,304
Regulation and compliance	337,011	-	-	-	337,011
Public charges for services	645,184	-	25,315	4,000	674,499
Investment income	2,413	-	-	187	2,600
Miscellaneous	149,306	-	-	218,134	367,440
Total revenues	3,246,099	686,367	25,315	753,900	4,711,681
Expenditures					
Current					
General government	712,844	-	-	-	712,844
Public safety	1,456,134	-	-	55,210	1,511,344
Public works	452,517	-	-	95,448	547,965
Culture and recreation	490,138	-	-	535,156	1,025,294
Conservation and development	5,761	-	-	-	5,761
Capital Outlay	914	-	300,227	358,052	659,193
Debt Service					
Principal	-	540,556	-	-	540,556
Interest	-	146,498	-	-	146,498
Total expenditures	3,118,308	687,054	300,227	1,043,866	5,149,455
Excess (deficiency) of revenues over expenditures	127,791	(687)	(274,912)	(289,966)	(437,774)
Other Financing Sources (Uses)					
Transfers in	95,909	-	-	144,079	239,988
Transfers out	(144,079)	-	-	-	(144,079)
Total other financing sources (uses)	(48,170)	-	-	144,079	95,909
Net change in fund balances	79,621	(687)	(274,912)	(145,887)	(341,865)
Fund Balance, Beginning	2,054,060	496,539	512,929	525,535	3,589,063
Fund Balance, Ending	$ 2,133,681	$ 495,852	$ 238,017	$ 379,648	$ 3,247,198

See notes to financial statements

Village of Williams Bay

Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2021

Net Change in Fund Balances, Total Governmental funds	$	(341,865)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		659,193
Some items reported as capital outlay were not capitalized		(54,557)
Depreciation is recorded in the government-wide statements		(460,554)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		(28,584)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repaid		540,556
Governmental funds report premiums and discounts associated with the issuance of long-term debt as other financing sources and uses but these items are amortized over the life of the debt issue on the statement of activities.		
Amortization of premiums		8,434
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		(50,963)
Net pension asset		282,380
Deferred outflows of resources related to pensions		278,948
Deferred inflows of resources related to pensions		(370,879)
Accrued interest on debt		3,217
Change in Net Position of Governmental Activities	$	465,326

See notes to financial statements

Statement of Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and investments	$ 1,486,261	$ 642,149	$ 2,128,410
Accounts receivable	167,137	269,618	436,755
Taxes receivable	11,352	16,214	27,566
Total current assets	1,664,750	927,981	2,592,731
Noncurrent Assets			
Restricted assets, cash and investments	109,521	123,153	232,674
Restricted assets, net pension asset	65,733	25,464	91,197
Inventory	6,977	-	6,977
Prepaid items	2,268	1,087	3,355
Capital assets:			
Land	22,352	-	22,352
Construction in progress	3,255	-	3,255
Other capital assets	9,816,262	7,470,728	17,286,990
Less accumulated depreciation/amortization	(5,918,707)	(4,816,604)	(10,735,311)
Total noncurrent assets	4,107,661	2,803,828	6,911,489
Total assets	5,772,411	3,731,809	9,504,220
Deferred Outflows of Resources			
Pension related items	96,311	37,053	133,364
Liabilities, Deferred Inflows of Resources and Net Position			
Current Liabilities			
Accounts payable	17,628	58,989	76,617
Accrued liabilities	7,304	2,977	10,281
Accrued interest payable	2,094	1,837	3,931
Current portion of compensated absences	2,116	911	3,027
Current portion of general obligation bonds	67,820	17,923	85,743
Total current liabilities	96,962	82,637	179,599
Noncurrent Liabilities			
Due in more than one year	580,623	168,955	749,578
Total liabilities	677,585	251,592	929,177
Deferred Inflow Related to Pensions			
Pension related items	141,532	60,433	201,965
Net Position			
Net investment in capital assets	3,293,764	2,475,442	5,769,206
Restricted:			
Pensions	65,733	25,464	91,197
Impact fees	109,521	-	109,521
Equipment replacement	-	123,153	123,153
Unrestricted	1,580,587	832,778	2,413,365
Total net position	$ 5,049,605	$ 3,456,837	8,506,442

See notes to financial statements

Village of Williams Bay

Statement of Revenues, Expenses and Changes in
Net Position - Proprietary Funds
Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Operating Revenues			
Charges for services and sales	$ 779,033	$ 1,185,140	$ 1,964,173
Other	70,414	5,148	75,562
Total operating revenues	849,447	1,190,288	2,039,735
Operating Expenses			
Operation and maintenance	1,177,978	1,055,644	2,233,622
Depreciation	223,114	197,108	420,222
Total operating expenses	1,401,092	1,252,752	2,653,844
Operating income (loss)	(551,645)	(62,464)	(614,109)
Nonoperating Revenues (Expenses)			
Investment income	2,387	1,091	3,478
Interest expense	(12,040)	(4,772)	(16,812)
Total nonoperating revenues (expenses)	(9,653)	(3,681)	(13,334)
Income (loss) before transfers and capital contributions	(561,298)	(66,145)	(627,443)
Transfers Out	(92,352)	(3,557)	(95,909)
Capital Contributions	28,620	121,500	150,120
Change in net position	(625,030)	51,798	(573,232)
Net Position, Beginning	5,674,635	3,405,039	9,079,674
Net Position, Ending	$ 5,049,605	$ 3,456,837	$ 8,506,442

See notes to financial statements

Village of Williams Bay

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Cash Flows From Operating Activities			
Received from customers	$ 854,316	$ 1,166,073	$ 2,020,389
Paid to vendors for goods and services	(1,000,739)	(977,477)	(1,978,216)
Paid to employees for services	(187,065)	(76,793)	(263,858)
Net cash flows from operating activities	(333,488)	111,803	(221,685)
Cash Flows From Capital and Related Financing Activities			
Acquisition and construction of capital assets	(29,374)	-	(29,374)
Contribution received for construction	28,620	121,500	150,120
Debt retired	(65,886)	(16,945)	(82,831)
Interest paid	(11,843)	(4,882)	(16,725)
Net cash flows from capital and related financing activities	(78,483)	99,673	21,190
Cash Flows From Noncapital Financing			
Transfers	(92,352)	(3,557)	(95,909)
Net cash flows from noncapital financing activities	(92,352)	(3,557)	(95,909)
Cash Flows From Investing Activities			
Investment income	2,387	1,091	3,478
Net cash flows from investing activities	2,387	1,091	3,478
Net change in cash and cash equivalents	(501,936)	209,010	(292,926)
Cash and Cash Equivalents, Beginning	2,097,718	556,292	2,654,010
Cash and Cash Equivalents, Ending	$ 1,595,782	$ 765,302	$ 2,361,084
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities:			
Operating income (loss)	$ (551,645)	$ (62,464)	$ (614,109)
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation expense	223,114	197,108	420,222
Depreciation charged to other funds	15,219	(15,219)	-
Changes in assets, deferred outflows, liabilities and deferred inflows:			
Accounts receivable	(11,233)	(8,113)	(19,346)
Receivable from municipality	883	(883)	-
Materials and supplies	1,332	-	1,332
Prepaid expenses	181	84	265
Pension related asset and deferrals	(4,500)	148	(4,352)
Accounts payable	(18,756)	(3,351)	(22,107)
Accrued liabilities	1,496	443	1,939
Compensated absences	10,421	4,050	14,471
Net cash flows from operating activities	$ (333,488)	$ 111,803	$ (221,685)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments, statement of net position	$ 1,486,261	$ 642,149	$ 2,128,410
Restricted cash and investments, statement of net position	109,521	123,153	232,674
Cash and Cash Equivalents, Ending	$ 1,595,782	$ 765,302	$ 2,361,084
Noncash Capital and Related Financial Activities			
None			

See notes to financial statements

Village of Williams Bay

Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2021

	Custodial Fund Tax Collection Fund
Assets	
Cash and cash equivalents	$ 3,303,867
Taxes receivable	7,785,300
Total assets	11,089,167
Liabilities	
Due to other taxing units	11,089,167
Net Position	
Total net position	$ -

See notes to financial statements

Village of Williams Bay

Statement of Changes in Fiduciary Net Position
Fiduciary Fund
Year Ended December 31, 2021

		Custodial Fund
		Tax Collection Fund
Additions		
Tax collections	$	7,078,364
Deductions		
Payments to overlying districts		7,078,364
Change in fiduciary net position		-
Net Position, Beginning		-
Net Position, Ending	$	-

See notes to financial statements

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Williams Bay, Wisconsin (the Village) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

Fund Financial Statements

Financial statements of the Village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and

b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than enterprise debt.

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Enterprise Funds

The Village reports the following major enterprise funds:

Water Utility accounts for operations of the water system

Sewer Utility accounts for operations of the sewer system

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Library Fund
2% Fire Dues Fund
Act 102 Fund
Recycling Fund
Dare Fund
KNC Fund
Police Department Donation Fund
Fire Department Donation Fund
Rescue Squad Donation Fund
Fireworks Fund
American Rescue Plan Fund

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Equipment Fund

In addition, the Village reports the following fund type:

Custodial Fund

Custodial Fund is used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of Village funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

The Village has not adopted an investment policy.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the Village 's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale - 2021 delinquent real estate taxes	October 2024

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. Long-term interfund loans (noncurrent portion) are reported as advances from and to other funds. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the purchases method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $5,000 for general capital assets and $10,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Land improvements	5-20	Years
Buildings	40	Years
Building improvements	5-25	Years
Machinery and equipment	5-10	Years
Vehicles	5-20	Years
Infrastructure	20-50	Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2021, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and vested compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

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

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of restricted or net investment in capital assets.

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

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Village Administrator to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note 3 for further information.

Pension

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

Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin on March 16, 1988.

Sewer Utility

Current sewer rates were approved by the Village Board on March 16, 2020.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the General Fund, Debt Service Fund, Capital Project Fund, Capital Equipment Fund, Special Revenue Fund - Library and Special Revenue Fund - Recycling. A budget has not been formally adopted for Special Revenue Funds - 2 percent Dues, Act 102, Dare, Fire Department Donations, Rescue Squad Donation, KNC, Police Department Donation, Fireworks and American Rescue Plan. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures and Other Financing Uses Over Budget

Fund	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
General Fund	$ 3,021,002	$ 3,262,387	$ 241,385
Debt Service Fund	686,367	687,054	687

The Village controls expenditures at the fund level. Some individual functions experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report.

Limitations on the Village's Tax Levy

Wisconsin law limits the Village's future tax levies. Generally the Village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Village's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The Village's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 8,178,223	$ 8,144,018	Custodial Credit
LGIP	930,466	930,466	Credit
Petty cash	125	-	N/A
Total deposits and investments	$ 9,108,814	$ 9,074,484	

Reconciliation to financial statements:

Per statement of net position:	
Unrestricted cash and investments	$ 5,572,273
Restricted cash and investments	232,674
Per statement of net position, fiduciary fund	
Custodial Fund	3,303,867
Total deposits and investments	$ 9,108,814

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2021, the banks had pledged various government securities in the amount of $7,900,000 to secure the Village's deposits.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

As of December 31, 2021, $197,812 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 197,812
Total	$ 197,812

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned
Property taxes receivable for subsequent year	$ 2,753,886
Grant drawdowns prior to meeting all eligibility requirements	138,110
Total unearned/unavailable revenue for governmental funds	$ 2,891,996
Unearned revenue included in liabilities	$ 138,110
Unearned revenue included in deferred inflows	2,753,886
Total unearned revenue for governmental funds	$ 2,891,996

Restricted Assets

The following represent the balances of the restricted assets:

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Impact Fee Account

The Village has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the current property owner.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets at December 31, 2021:

	Restricted Assets
Equipment replacement account	$ 123,153
Impact fee account	109,521
Net pension asset	666,465
Total	$ 899,139

Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 1,779,105	$ -	$ -	$ 1,779,105
Construction in progress	49,919	-	49,919	-
Total capital assets not being depreciated	1,829,024	-	49,919	1,779,105
Capital assets being depreciated:				
Buildings and structures	5,026,837	74,859	-	5,101,696
Land improvements and infrastructure	228,525	-	-	228,525
Machinery and equipment	4,076,686	324,662	80,700	4,320,648
Infrastructure	3,784,893	255,034	-	4,039,927
Total capital assets being depreciated	13,116,941	654,555	80,700	13,690,796
Total capital assets	14,945,965	654,555	130,619	15,469,901
Less accumulated depreciation for:				
Buildings and structures	(3,023,344)	(110,735)	-	(3,134,079)
Land improvements and infrastructure	(8,570)	(5,713)	-	(14,283)
Machinery and equipment	(2,570,963)	(242,697)	80,700	(2,732,960)
Infrastructure	(719,807)	(101,409)	-	(821,216)
Total accumulated depreciation	(6,322,684)	(460,554)	80,700	(6,702,538)
Net capital assets being depreciated	6,794,257	194,001	-	6,988,258
Total governmental activities capital assets, net of accumulated depreciation	$ 8,623,281	$ 194,001	$ 49,919	$ 8,767,363

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	$ 90,729
Public safety	114,966
Public works	215,457
Culture, education and recreation	39,402
Total governmental activities depreciation expense	$ 460,554

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets being depreciated:				
Infrastructure and Plant	$ 7,078,736	$ -	$ -	$ 7,078,736
Machinery and equipment	391,992	-	-	391,992
Total capital assets being depreciated	7,470,728	-	-	7,470,728
Less accumulated depreciation for:				
Infrastructure and Plant	(4,206,160)	(134,496)	-	(4,340,656)
Machinery and equipment	(428,555)	(47,393)	-	(475,948)
Total accumulated depreciation	(4,634,715)	(181,889)	-	(4,816,604)
Net capital assets being depreciated	2,836,013	(181,889)	-	2,654,124
Net sewer capital assets	$ 2,836,013	$ (181,889)	$ -	$ 2,654,124
Water				
Capital assets not being depreciated:				
Land	$ 22,352	$ -	$ -	$ 22,352
Construction in progress	-	3,255	-	3,255
Total capital assets not being depreciated	22,352	3,255	-	25,607
Capital assets being depreciated:				
Source of supply	309,091	-	-	309,091
Pumping	490,870	-	-	490,870
Treatment	2,271,431	-	-	2,271,431
Transmission and distribution	6,128,944	21,950	14,663	6,136,231
Administrative and general	604,470	4,169	-	608,639
Total capital assets being depreciated	9,804,806	26,119	14,663	9,816,262
Total capital assets	9,827,158	29,374	14,663	9,841,869
Less accumulated depreciation for				
Source of supply	(245,395)	(8,964)	-	(254,359)
Pumping	(454,201)	(4,938)	-	(459,139)
Treatment	(1,999,729)	(74,833)	-	(2,074,562)
Transmission and distribution	(2,594,194)	(125,104)	14,663	(2,704,635)
Administrative and general	(401,518)	(24,494)	-	(426,012)
Total accumulated depreciation	(5,695,037)	(238,333)	14,663	(5,918,707)
Net capital assets being depreciated	4,109,769	(212,214)	-	3,897,555
Net water capital assets	$ 4,132,121	$ (208,959)	$ -	$ 3,923,162
Business-type capital assets, net of accumulated depreciation	$ 6,968,134	$ (390,848)	$ -	$ 6,577,286

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Sewer	$ 197,108
Water	223,114
Total business-type activities depreciation expense	$ 420,222

Depreciation expense may be different from business-type activity accumulated depreciation additions because of joint metering, salvage, cost of removal, internal allocations or costs associated with the disposal of assets.

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund - KNC	$ 56,424
		56,424
Less fund eliminations		(56,424)
Total internal balances, government-wide statement of net position		$ -

All amounts are due within one year.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
Capital Equipment Fund	General Fund	$ 137,824	To fund operational purpose
General Fund	Water Utility	92,352	Property tax equivalent
General Fund	Sewer Utility	3,557	Property tax equivalent
Fireworks Fund	General Fund	6,255	To fund operating deficits
Total, fund financial statements		239,988	
Less fund eliminations		(144,079)	
Total transfers, government-wide statement of activities		$ 95,909	

Fund Transferred To	Fund Transferred From	Amount
Governmental activities	Business-type activities	$ 95,909
Business-type activities	Governmental activities	(95,909)
Total government-wide financial statements		$ -

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 5,984,091	$ -	$ 540,556	$ 5,443,535	$ 573,414
(Discounts)/Premiums	116,922	-	8,434	108,488	-
Total bonds and notes payable	6,101,013	-	548,990	5,552,023	573,414
Other liabilities:					
Vested compensated absences	154,623	205,586	154,623	205,586	20,558
Total governmental activities long-term liabilities	$ 6,255,636	$ 205,586	$ 703,613	$ 5,757,609	$ 593,972
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 890,911	$ -	$ 82,831	$ 808,080	$ 85,743
Other liabilities:					
Vested compensated absences	15,797	30,268	15,797	30,268	3,027
Total business-type activities long-term liabilities	$ 906,708	$ 30,268	$ 98,628	$ 838,348	$ 88,770

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5 percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2021, was $48,615,095. Total general obligation debt outstanding at year end was $6,251,615.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities **General Obligation Debt**	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2021
GO Refunding Bonds	7/10/17	4/1/37	2.75-4.00%	$ 3,465,169	$ 2,831,360
GO Refunding Bonds	6/1/16	4/1/27	2.00-2.50%	960,000	555,000
GO Refunding Bonds	5/13/20	4/1/31	1.86-2.67%	2,075,461	2,057,175
Total governmental activities, general obligation debt					$ 5,443,535

Business-Type Activities **General Obligation Debt**	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2021
GO Refunding Bonds	7/10/17	4/1/37	2.75-4.00%	$ 169,831	$ 143,642
GO Refunding Bonds	5/13/20	4/1/31	1.86-2.67%	194,539	192,825
GO Corporate Bonds	12/15/20	12/15/25	1.59%	520,000	471,613
Total business-type activities, general obligation debt					$ 808,080

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
Years	**Principal**	**Interest**	**Principal**	**Interest**
2022	$ 573,414	$ 132,179	$ 85,743	$ 14,914
2023	436,427	122,274	73,511	13,559
2024	469,014	112,142	76,718	12,219
2025	479,173	101,234	347,614	10,835
2026	488,903	89,731	26,097	5,128
2037-2031	1,908,704	286,284	136,297	15,508
2032-2036	889,240	124,188	50,760	6,087
2037	198,660	4,004	11,340	196
Total	$ 5,443,535	$ 972,036	$ 808,080	$ 78,446

Other Debt Information

Estimated payments of vested compensated absences are not included in the debt service requirement schedules. The vested compensated absences liability attributable to governmental activities will be liquidated primarily by the general, water and sewer funds.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2021, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 1,779,105
Other capital assets	13,690,795
Accumulated depreciation	(6,702,538)
Less long-term debt outstanding	(5,443,535)
Plus unspent capital related debt proceeds	238,017
Less unamortized debt premium	(108,488)
Total net investment in capital assets	$ 3,453,356

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2021, include the following:

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	$ 22,589	$ -	$ -	$ 2,854	$ 25,443
Restricted for:					
Debt service	-	495,852	-	-	495,852
Library	-	-	-	213,734	213,734
Capital project	-	-	238,017	-	238,017
2% Fire dues	-	-	-	61,915	61,915
Act 102	-	-	-	4,324	4,324
Committed to:					
Fire department building	750,000	-	-	-	750,000
Pier slips	350,000	-	-	-	350,000
Recycling	-	-	-	21,261	21,261
DARE	-	-	-	2,711	2,711
Police Department donations	-	-	-	4,859	4,859
Fire Department donations	-	-	-	60,339	60,339
Rescue Squad donations	-	-	-	5,177	5,177
Fireworks	-	-	-	2,276	2,276
Capital equipment	-	-	-	789	789
Unassigned (deficit):	1,011,092	-	-	(591)	1,010,501
Total fund balances	$ 2,133,681	$ 495,852	$ 238,017	$ 379,648	$ 3,247,198

Business-Type Activities

Net investment in capital assets:	
Land	$ 22,352
Construction in progress	3,255
Other capital assets	17,286,990
Accumulated depreciation	(10,735,311)
Less Long-term debt outstanding	(808,080)
Total net investment in capital assets	$ 5,769,206

Lessor, Operating Lease Disclosure

The Village has entered into several lease agreements with telecommunications companies, wherein the Village has agreed to allow the use of Water Utility property for the purposes of telecommunication relays. Revenue from this activity totaled $59,215 for the year ended December 31, 2021. Future minimum lease payments receivable in conjunction with these leases are as follows:

Years	Business-Type Activities Principal
2022	$ 62,083
2023	63,441
2024	69,439
2025	70,935
2026	72,507
Total	$ 338,405

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Vesting

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

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $116,538 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2021 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.65 %
Protective without Social Security	6.75 %	16.25 %

Pension Asset, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Village reported an asset of $666,465 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the Village's proportion was 0.01067516 percent, which was a decrease of 0.00000356 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Village recognized pension expense of $(66,736).

At December 31, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 964,579	$ 207,768
Changes in assumptions	15,116	-
Net differences between projected and actual earnings on pension plan investments	-	1,251,234
Changes in proportion and differences between employer contributions and proportionate share of contributions	629	4,267
Employer contributions subsequent to the measurement date	131,395	-
Total	$ 1,111,719	$ 1,463,269

$131,395 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resourcesrelated to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2022	$ (124,707)
2023	(34,276)
2024	(227,408)
2025	(96,554)

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*:	1.9%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9 percent is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.3
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4 percent
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a municipal bond rate of 2.00 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's proportionate share of the net pension liability (asset)	$ 634,382	$ (666,465)	$ (1,621,927)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

At December 31, 2021, the Village reported a payable to the pension plan of $18,829, which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The Village purchases commercial insurance to provide coverage for losses from (torts; theft of, damage to or destruction of assets; errors and omission; workers compensation; and health care of its employees). However, other risks, such as (torts; theft of, damage to or destruction of assets; errors and omission; workers compensation; and health care of its employees) are accounted for and financed by the Village in the general fund.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

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

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Williams Bay

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual	Variance With Final Budget
Revenues			
Taxes	$ 1,670,606	$ 1,712,440	$ 41,834
Special assessments	6,600	7,800	1,200
Intergovernmental revenues	329,925	391,945	62,020
Regulation and compliance	235,891	337,011	101,120
Public charges for services	560,980	645,184	84,204
Investment income	27,000	2,413	(24,587)
Miscellaneous	81,000	149,306	68,306
Total revenues	2,912,002	3,246,099	334,097
Expenditures			
Current			
General government	573,560	712,844	(139,284)
Public safety	1,370,195	1,456,134	(85,939)
Public works	481,735	452,517	29,218
Culture and recreation	449,188	490,138	(40,950)
Conservation and development	8,500	5,761	2,739
Capital outlay	-	914	(914)
Total expenditures	2,883,178	3,118,308	(235,130)
Excess of revenues over (under) expenditures	28,824	127,791	98,967
Other Financing Sources (Uses)			
Transfer in	109,000	95,909	(13,091)
Transfer out	(137,824)	(144,079)	(6,255)
Total other financing sources (uses)	(28,824)	(48,170)	(19,346)
Net change in fund balance	$ -	79,621	$ 79,621
Fund Balance, Beginning		2,054,060	
Fund Balance, Ending		$ 2,133,681	

See notes to required supplementary information

Village of Williams Bay

Schedule of Proportionate Share of the Net Pension Liability (Asset) -
Wisconsin Retirement System
Year Ended December 31, 2021

WRS Fiscal Year End Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.008771960%	$ (215,463)	$ 1,042,751	-20.66%	102.74%
12/31/15	0.008921790%	144,977	1,120,270	12.94%	98.20%
12/31/16	0.009106180%	75,056	1,146,606	6.55%	99.12%
12/31/17	0.009621290%	(285,667)	1,223,898	-23.34%	102.93%
12/31/18	0.010186190%	362,392	1,351,655	26.81%	96.45%
12/31/19	0.010678720%	(344,330)	1,358,752	25.34%	102.96%
12/31/20	0.010675160%	(666,465)	1,312,663	50.77%	105.26%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2021

Village's Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	$ 86,305	$ 86,305	$ -	$ 1,120,270	7.70%
12/31/16	89,382	89,382	-	1,146,606	7.80%
12/31/17	88,383	88,383	-	1,223,898	7.22%
12/31/18	104,137	104,137	-	1,331,492	7.82%
12/31/19	123,777	123,777	-	1,358,818	9.11%
12/31/20	128,065	128,065	-	1,317,104	9.72%
12/31/21	131,395	131,395	-	1,337,601	9.82%

See notes to required supplementary information

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budget amounts presented are as presented in the original budget and no amendments were adopted during the year. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

The Village is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

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

Changes of assumptions. No significant change in assumptions were noted from the prior year.

SUPPLEMENTARY INFORMATION

Village of Williams Bay

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Special Revenue Funds											Capital Projects Fund	
	Library Fund	2% Fire Dues Fund	Act 102 Fund	Recycling Fund	Dare Fund	KNC Fund	Police Department Donation Fund	Fire Department Donation Fund	Rescue Squad Donation Fund	Fireworks Fund	American Rescue Plan Fund	Capital Equipment Fund	Total Nonmajor Funds
Assets													
Cash and investments	$ 233,724	$ 62,248	$ 4,324	$ 34,163	$ 2,711	$ -	$ 4,859	$ 60,339	$ 5,177	$ 2,276	$ 138,110	$ 1,589	$ 549,520
Taxes receivable	191,044	-		111,335	-	-	-	-	-	-	-	25,745	328,124
Accounts receivable	-	-	-	-	-	58,253	-	-	-	-	-	-	58,253
Prepaid items	2,263	-	-	-	-	591	-	-	-	-	-	-	2,854
Total assets	$ 427,031	$ 62,248	$ 4,324	$ 145,498	$ 2,711	$ 58,844	$ 4,859	$ 60,339	$ 5,177	$ 2,276	$ 138,110	$ 27,334	$ 938,751
Liabilities, Deferred Inflows of Resources and Fund Balances													
Liabilities													
Accounts payable	$ 13,693	$ -	$ -	$ 12,902	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800	$ 27,395
Accrued liabilities	6,297	333	-	-	-	2,420	-	-	-	-	-	-	9,050
Unearned revenues	-	-	-	-	-	-	-	-	-	-	138,110	-	138,110
Due to other funds	-	-	-	-	-	56,424	-	-	-	-	-	-	56,424
Total liabilities	19,990	333	-	12,902	-	58,844	-	-	-	-	138,110	800	230,979
Deferred Inflows of Resources													
Unearned revenues	191,044	-	-	111,335	-	-	-	-	-	-	-	25,745	328,124
Fund Balances													
Nonspendable	2,263	-	-	-	-	591	-	-	-	-	-	-	2,854
Restricted	213,734	61,915	4,324	-	-	-	-	-		-	-	-	279,973
Committed	-	-	-	21,261	2,711	-	4,859	60,339	5,177	2,276	-	789	97,412
Unassigned (deficit)	-	-	-	-	-	(591)	-	-	-	-	-	-	(591)
Total fund balances	215,997	61,915	4,324	21,261	2,711	-	4,859	60,339	5,177	2,276	-	789	379,648
Total liabilities, deferred inflows of resources and fund balances	$ 427,031	$ 62,248	$ 4,324	$ 145,498	$ 2,711	$ 58,844	$ 4,859	$ 60,339	$ 5,177	$ 2,276	$ 138,110	$ 27,334	$ 938,751

Village of Williams Bay

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2021

	Special Revenue Funds											Capital Projects Fund	
	Library Fund	**2% Fire Dues Fund**	**Act 102 Fund**	**Recycling Fund**	**Dare Fund**	**KNC Fund**	**Police Department Donation Fund**	**Fire Department Donation Fund**	**Rescue Squad Donation Fund**	**Fireworks Fund**	**American Rescue Plan Fund**	**Capital Equipment Fund**	**Total Nonmajor Funds**
Revenues													
Taxes	$ 191,626	$ -	$ -	$ 108,536	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,058	$ 353,220
Intergovernmental	143,659	26,527	-	8,173	-	-	-	-	-	-	-	-	178,359
Public charges for service	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000
Investment income	147	-	-	-	-	-	-	33	3	4	-	-	187
Miscellaneous	19,783	-	1,116	-	-	145,600	1,150	29,161	2,461	18,863	-	-	218,134
Total revenues	359,215	26,527	1,116	116,709	-	145,600	1,150	29,194	2,464	18,867	-	53,058	753,900
Expenditures													
Current													
Public safety	-	7,071	27,430	-	-	-	755	18,595	1,359	-	-	-	55,210
Public works	-	-	-	95,448	-	-	-	-	-	-	-	-	95,448
Culture and recreation	364,434	-	-	-	-	145,600	-	-	-	25,122	-	-	535,156
Capital outlay	-	-	-	-	-	-	-	1,349	-	-	-	356,703	358,052
Total expenditures	364,434	7,071	27,430	95,448	-	145,600	755	19,944	1,359	25,122	-	356,703	1,043,866
Excess (deficiency) of revenues over expenditures	(5,219)	19,456	(26,314)	21,261	-	-	395	9,250	1,105	(6,255)	-	(303,645)	(289,966)
Other Financing Sources													
Transfers in	-	-	-	-	-	-	-	-	-	6,255	-	137,824	144,079
Net changes in fund balance	(5,219)	19,456	(26,314)	21,261	-	-	395	9,250	1,105	-	-	(165,821)	(145,887)
Fund Balance, Beginning	221,216	42,459	30,638	-	2,711	-	4,464	51,089	4,072	2,276	-	166,610	525,535
Fund Balance, Ending	$ 215,997	$ 61,915	$ 4,324	$ 21,261	$ 2,711	$ -	$ 4,859	$ 60,339	$ 5,177	$ 2,276	$ -	$ 789	$ 379,648

General Contractor
Serving the Walworth County Area since 1995
N3219 Hwy. -H- Lake Geneva, WI. 53147
Phone: 262-248-0261 www.rjamannbuilders.com

Date: 3/10/2022 Prepared By: Brett Stanczak 262-949-1240

Proposal Prepared For:
Village of Williams Bay
Attn: Wayne Edwards
230 Williams St. P.O. Box 580
Williams Bay, WI 53191
262-245-2706

Work to be performed at:
Lake Path Bathrooms

PROJECT PROPOSAL

Project Description: Remodel Beach House Pass Area

Scope of Work:

• Remove existing stand / counter area and dispose of Install approximately 70" of new 42" haigh base cabinets at front. 12" deep Install approximately 36" of new 42" haigh base cabinets at side. 12" deep Install granite or similar tops Revise Electrical outlet to right side for power source Install new ceiling fan Patch Hole on Exterior facing lake	ALLOWANCE	$	10,600.00

Terms: 50% Down, Balance on Completion

Alowance items only, shall be arranged for by builder and billed to buyer on a basis of builders cost plus 18%. Allowance items maybe greater than or lesser than amounts listed below. Allowance items are those items that are not known of as of this time due to selections still to be made by buyer, specific site conditions, or other conditions as noted. Whenever possible, pricing will be reviewed prior to ordering materials or scheduling of work.

Total of Page #1: $ 10,600.00

{Continued}

R.J. Amann Builders, LLC

Proposal Continued

Thank you for the opportunity to quote this project for you! Please feel free to call or email if you have any questions or would like to schedule another meeting. We welcome any chance to further discuss this proposal with you.

Note: Any delinquent charges and collections fees, including attorney fees, will be paid by Owner/Buyer. A late fee of 1.5% per month will be charged on all invoices not paid within 30 days of invoice date. Any alteration or deviation from above proposal specifications involving extra costs will be executed on a time and material basis plus 18%, billed at $80.00 per man hour. Owner/Buyer is also aware that many of the materials being ordered are custom for the above proposal and can not be returned. Owner/Buyer is to carry fire, tornado, and other necessary 'Builders Risk' insurance. Our employees are fully covered by Workman's Compensation Insurance.
All material is gauranteed to be as specified. All work to be completed in a workman like manner according to standard practices. All labor and material provided by builder and hired subcontractors are warranted for a period of 12 months from date of occupancy/completion of project. Builder and hired subcontractors do not guarantee the physical condition and/or operational capabilities of any materials supplied by Owner/Buyer. All Owner/Buyer supplied materials requiring return/exchange are to be handled by Owner/Buyer. Builder cannot be held responsible for construction delays related to Owner/Buyer supplied materials Although Every precaution is taken to produce a flawless fianl result when pouring cement flatwork, it cannot be guaranteed against cracking, chipping, surface defects, etc.
As requested by the Wisconsin Construction Lien Law, Builder hereby notifies Owner/Buyer that persons or companies furnishing labor and/or materials for the construction on an Owners/Buyers land may have lien rights on Owners/Buyers land and buildings if not paid. Those entitled lien rights, in addition to the undersigned Builder, are those who contract directly with the Owner/Buyer or those who give the Owner/Buyer notice within 60 days after they furnish labor and/or materials for the construction. Accordingly, Owner/Buyer probably will receive notices from thosewho furnish labor and/or materials for the construction, and should give a copy of each notice recieved to the mortgage lender, if any. Builder agrees to cooperate with the Owner/Buyer and thier lender, if any, to see that all potential lien claimants are duly paid. All agreements are contingent upon strikes, accidents, weather conditions, or delays beyond our control.

NOTICE CONCERNING CONCERNING CONSTRUCTION DEFECTS: Wisconsin law contains important requirements you must follow before you may file a lawsuit for defective construction against the contractor who constructed you dwelling or completed your remodeling project or against window or door suppliers. For example, section 895.07(2) and (3) of the Wisconsin statutes requires you to deliver to the contractor a written notice of any construction conditions you allege are defective before you file your lawsuit, and you provide must your contractor or window or door suppliers with the opportunity to make an offer torepair or pay for the construction defects. You are not not obligated to accept any offers made by the contractor or window or door suppliers, but failure to accept a reasonable offer may limit your recoverable damages. All parties are bound by applicable warranty provisions.

Acceptance of Proposal Dated: 3/10/2022

Project: Remodel Beach House Pass Area

Owner / Buyer: Village of Williams Bay

Project Amount: $ 10,600.00

The Above prices, specifications and conditions are satisfactory and hereby accepted.
We hereby authgorize you to do the work as specified.

Signature: ______________________ Date: __________

R.J. Amann Builders L.L.C. - Ronald J. Amann Member

Signature: ______________________ Date: __________

Customer - Buyer - Owner*

By signing above, customer acknowledges receipt of attached 'Right to Cure Law' brochure
This proposal may be withdrawn if not accepted within 30 days

MEMORANDUM OF UNDERSTANDING
for the
SCHOOL RESOURCE OFFICER (SRO)
Between
VILLAGE OF WILLIAMS BAY, WILLIAMS BAY POLICE DEPARTMENT,
and
WILLIAMS BAY SCHOOL DISTRICT

This Memorandum of Understanding, herein referred to as "Agreement," is by and between the Village of Williams Bay, herein referred to as "Village," the Williams Bay School District, herein referred to as "School District," and the Williams Bay Police Department, herein referred to as "Police Department."

This Agreement clarifies the roles of the School Resource Officer, herein referred to as "SRO," and the School District's District Administrator and Principals, herein referred to as "School District Administration," and the scope of authority and the responsibilities of the School District, the Police Department, and the Village in this collaboration.

1. PURPOSE

   The purpose of the Agreement is to foster a community partnership between the Police Department and the School District to benefit the overall development of the school community. The major purpose of the SRO is to (1) help maintain a safe environment in our schools and (2) to increase the mutual respect between students and law enforcement.

2. INITIAL TERM

   The initial term of this Agreement shall commence on February 25, 2019 and terminate on June 30, 2020, except as provided by Section 3 below.

3. RENEWAL AND TERMINATION

   This Agreement shall be automatically renewed for additional school-year (July 1 through June 30) terms, unless any party provides written notice not to renew this Agreement to the other parties on or before May 1, 2020 for the initial term or on or before May 1 of any additional term.

4. GOALS AND DUTIES OF THE SRO

   a. The School District Administration and the SRO will work together to design and maintain a physically safe environment for School District staff, students, community members, and visitors. The SRO will assist the School District Administration in developing appropriate school safety plans.

   b. The SRO will present educational programs to School District students in grades 4K-12 on, among other topics, drug awareness, bullying, legal issues, the law enforcement profession, and internet safety.

   c. The SRO can act as an advisor for School District students who have questions or concerns about the law during the school day and how it affects them.

d. The SRO may assist School District teachers, administrators, and other personnel in understanding the law, referral procedures, and other pertinent information.

e. The SRO can assist the School District Administration in referring students to other social agencies such as social services, local hospitals, etc.

f. The SRO is to work collaboratively with school officials on problems such as truancy, student parking, and discipline situations which may lead to violations of the law.

g. The School District Administration and the SRO will collaborate on student problems which may result in a violation of the law.

h. The SRO is to deal with issues considered to be violations of federal, state and local laws, recognizing the difference between student discipline matters and matters of safety and security warranting formal law enforcement intervention. In general, absent a real and immediate threat to a student, a teacher, or public safety, incidents involving public order offenses by students (including, but not limited to, disturbance/disruption of schools or public assembly; loitering; profanity; and fighting that does not involve physical injury or weapon) do not warrant formal law enforcement intervention, but rather shall be considered student discipline matters and referred to the School District Administration for a response. The SRO shall only be involved in student discipline matters at the direction of the School District Administration. Criminal activity that comes to the attention of the School District Administration, other than incidents involving public order offenses by students that do not create a real and immediate threat to a student, a teacher, or public safety (including, but not limited to, disturbance/disruption of schools or public assembly; loitering; profanity; and fighting that does not involve physical injury or weapon) shall be reported to the SRO or the Police Department.

i. The SRO can be invited to staff meetings and/or other meetings upon the request of the School District Administration.

j. The SRO shall make every effort to conduct their non-school business with students at times other than class time.

k. The SRO will dress in his/her official police uniform.

5. PERSONNEL

a. The Police Department's Chief of Police shall assign the SRO from one of the members of the Police Department. When an SRO is initially assigned to the School District, the Police Department's Chief of Police and the School District's District Administrator shall jointly agree on that SRO's assignment to the School District. The School District's District Administrator or designee shall meet with the Police Department's Chief of Police or his/her designee to resolve any disputes related to the selection of the SRO. In the event of an impasse regarding the selection of the SRO, the Police Department's Chief of Police shall have the final say as to the selection of the SRO, subject to the rights of the School District provided by this Agreement.

b. The SRO shall receive the appropriate training and keep and maintain knowledge consistent with the SRO's duties. The costs for this training shall be paid in accordance with Section 12.C below.

c. The School District shall have the right to request that the Police Department remove an SRO from assignment within the School District, temporarily or permanently. The Police Department shall accommodate any such request and assign a new SRO to the School District as soon as reasonably practical.

6. WORK DAYS

The SRO shall be available for duty under the program for each student day in the school year calendar. The SRO will also be available to the School District on staff inservice days upon request of the School District Administration.

7. WORK SCHEDULES

The SRO shall establish a weekly work schedule in conjunction with the School District Administration. The basic hours of the SRO shall be from 7:00 a.m. until 4:00 p.m. during regularly scheduled student days. Except in the event of an emergency or other unforeseen circumstance, deviation from such schedule by the SRO will require written or verbal approval of the School District Administration, in addition to the verbal approval of the SRO's Police Department supervisor.

8. ABSENCES

The SRO shall notify both the School District's District Administrator and the SRO's Police Department supervisor of each day he/she is not available for duty due to illness or otherwise. When the SRO is not available for duty due to illness or otherwise, the Police Department shall provide another officer to serve as a substitute SRO in the District.

9. OFFICER EVALUATION

The School District's District Administrator shall promptly report to the Police Department's Chief of Police or his/her designee any infractions or deficiencies in the assigned SRO's performance. At the end of the school year, the School District's District Administrator shall provide the SRO with a written performance evaluation. A copy of that evaluation shall be provided to the Police Department's Chief of Police or his/her designee. As the SRO's employer, ultimate responsibility for the supervision and evaluation of the SRO shall remain with the Village and the Police Department.

10. CO-CURRICULAR ACTIVITIES

As part of his/her responsibilities, the SRO shall attend and assist at certain select co-curricular activities of the School District as determined by the School District Administration. If such attendance and assistance results in the SRO being eligible for overtime pay, such pay will be paid 100% by the School District. However, the School District Administration can, after consultation with the Chief of Police or his/her designee, adjust the SRO's schedule for a given workweek so that the SRO is not eligible for overtime pay.

11. SCHOOL DISTRICT ADMINISTRATIVE HEARINGS

The SRO may attend suspension, expulsion, discipline, termination, grievance, or other School District administrative hearings upon request of the School District Administration. The SRO shall be prepared to provide testimony on any actions that were taken by the SRO and any personally observed conduct witnessed by the officer. The SRO shall make available any physical evidence. Unless otherwise arranged, it will be the responsibility of the SRO to transport and safeguard any physical evidence that is needed at the administrative hearing. If such attendance and assistance results in the SRO being eligible for overtime pay, such pay will be paid 100% by the School District. However, the School District Administration can, after consultation with the Chief of Police or his/her designee, adjust the SRO's schedule for a given workweek so that the SRO is not eligible for overtime pay.

12. COST SHARING AND EMPLOYMENT OF THE SRO

a. The Village and the School District shall share in the actual wages and fringe benefits costs of the Village employing the SRO. The School District will cover 75% and the Village will cover 25% of these costs, subject to Sections 10 and 11 above.

b. The Village shall bill the School District for the School District's share of costs as follows:

  i. On June 15 of each term of this Agreement, the Village will bill the School District for 100% of the School District's share of costs incurred under this Agreement from January 1 through the last day of student attendance for the school year.

  ii. On January 15 of each term of this Agreement, the Village will bill the School District for 100% of the School District's share of costs incurred under this Agreement from the first day of student attendance for the school year through December 31.

c. The Village will pay for all professional development trainings sufficient for the SRO to keep and maintain knowledge consistent with the SRO's duties, such as knowledge and training on working with students with disabilities and on laws governing student restraint and seclusion. All Village-requested training will be approved by the Police Chief or his/her designee prior to the SRO registering for the training. The School District will pay for all professional development trainings that are specifically requested by the School District Administration. The Police Chief or his/her designee and a member of the School District Administration will work together to mutually agree on any adjustments to scheduling and staffing when an SRO's District-requested training will cause the SRO to be absent from the District during the regular school day.

d. The SRO will not be considered an employee of the School District nor shall the School District be considered a co-employer or joint employer of the SRO.

13. INTERAGENCY AGREEMENT/EXCHANGE OF INFORMATION

The Village and the School District enter into this Agreement in order to protect the confidentiality of pupil records as required by law, while providing for the lawful disclosure of pupil records and information with the Police Department to the extent permitted by law, to serve the interests of pupils and all other concerned parties.

The exchange of information is for the purpose of investigating and in some cases prosecuting acts including but not limited to truancy, theft, harassment, assault, drug or alcohol possession, use and/or distribution, or other acts in violation of local ordinances or state statutes, and assisting the School District with administrative hearings.

It is understood and agreed that this Agreement is an Interagency Agreement that authorizes the Police Department to routinely disclose information to the School District as permitted by Wis. Stat. § 938.396(1).

For purposes of SRO access to education and pupil records, the School District designates the SRO as a school official with a legitimate educational interest in accessing education records under the Federal Educational Rights and Privacy Act ("FERPA") 20 U.S.C. § 1232g, and in accessing pupil records under Wis. Stat. § 118.125(2)(d). The School District may provide the SRO with access to education and pupil records information maintained by the School District only as needed by the SRO to perform his/her duties as SRO. Such information may include student behavior intervention plans and student safety plans. The SRO may also be granted access to education and pupil records information in the event of an emergency situation threatening the health of safety of a student or other individual. The SRO may only re-disclose education or pupil records information consistent with FERPA and Wisconsin pupil records law.

Records created and maintained by the SRO for the purpose of ensuring the safety and security of persons or property in the School District, or for the enforcement of local, state, or federal laws or ordinances shall not be considered education or pupil records—even when such records may serve the dual purpose of enforcing school rules—and are not subject to the same prohibitions of access or disclosure by the SRO.

14. RELEASE OF POLICE INFORMATION

Consistent with the basic tenets of the relationship between the SRO and the School District described in this Agreement, open communication is essential for effectiveness. The SRO shall exchange information with the School District Administration regarding students' involvement in criminal activity in and around the school. This shall be limited to that which directly relates to and contributes to the safety of the school environment. The SRO shall not make any official documents, police reports, or records available to the School District, except as provided under Wis. Stat. 938.396(1).

15. INVESTIGATIONS

Formal investigations by the SROs will be conducted in accordance with applicable legal requirements. SRO investigations will also be conducted in accordance with School District board policies applicable to SRO investigations provided such policies are mutually agreeable to all parties.

16. LAW ENFORCEMENT INTERVIEWS

The SRO must coordinate with the School District Administration or the School District Administration's designee prior to the SRO conducting an interview with students or employees on School District property or at a School District function. The SRO shall demonstrate the necessity of conducting a law enforcement interview on School District property or at a School District function. The goal of this coordination is to minimize the disruption of School District operations without unreasonably hindering the SRO's ability to investigate when such investigation is necessary.

The SRO must abide by all applicable legal requirements concerning any such interview should such an interview be necessary. SRO interviews will also be conducted in accordance with School District board policies applicable to SRO interviews provided such policies are mutually agreeable to all parties.

17. SEARCHES

The SRO shall abide by all applicable legal requirements concerning searches should it become necessary to conduct searches of students or employees on property or at any School District function. The SRO may conduct searches in conjunction with the School District Administration in order to maintain a safe and proper educational environment, as permitted by law.

18. ARRESTS AND DETAINMENTS

The SRO must have agreement with the School District Administration or the School District Administration's designee prior to a student or employee being taken into custody, except where a student or employee poses a real and immediate threat to themselves, another student, an employee, or public safety, or pursuant to a warrant.

Where a student or employee poses a real and immediate threat to themselves, another student, an employee, or public safety, or pursuant to a warrant, the student or employee may be taken into custody without first reaching agreement with the School District Administration or the School District Administration's designee. However, in this situation, the SRO shall notify the School District Administration or the School District Administration's designee as soon as possible after the student or employee has been taken into custody.

Any arrest effected on school property shall be done within the confines of the law.

19. INDEMNIFICATION AND HOLD HARMLESS

The Village and the Police Department agree to defend, indemnify, and hold harmless the School District, its school board, officers, administration, employees, agents, and volunteers, individually and collectively, from and against all costs, losses, claims, demands, actions, suits, attorney fees, costs, and judgments arising from personal injuries, property damage, or otherwise, that may arise from or alleged to be caused by the Village or the Police Department's negligence as a result of the services, equipment, property owned, leased, or rented, or other activities as shown in this Agreement. The Village and Police Department agree to provide a certificate of insurance for liability coverages satisfactory to the School District and name the School District as an additional insured on the Village and Police Department's certificate of insurance.

The School District agrees to defend, indemnify, and hold harmless the Village and the Police Department, its officers, employees, agents, and volunteers, individually and collectively, from and against all costs, losses, claims, demands, actions, suits, attorney fees, costs, and judgments arising from personal injuries, property damage, or otherwise, that may arise from or alleged to be caused by the School District's negligence as a result of the School District's use or occupancy of the School District's facilities, equipment, property owned, leased, or rented, or other activities as shown in this Agreement. The School District further agrees to provide a certificate of insurance for liability coverages satisfactory to the Village and the Police Department and name the Village and Police Department as an additional insured on the School District's certificate of insurance.

20. INSURANCE

The Village and Police Department acknowledge their obligation to obtain and maintain throughout the term of this Agreement appropriate insurance coverage for the benefit of the Village and the Police Department, as well as the employees of the Village and the Police Department. The Village and the Police Department waive any rights to recovery from the School District for any injuries the employees of the Village or the Police Department may sustain or cause while performing services under this Agreement that are a result of the negligence of the Village, the Police Department, or the employees of the Village or the Police Department.

21. NON-WAIVER

Nothing herein is intended or shall be construed as a waiver of defenses or immunities (including the limitations of Wis. Stat. § 893.80) available under the law which the Village, the Police Department, or the School District are entitled to raise, nor shall purchase of insurance by the Village, Police Department, or the School District constitute a waiver of any such defenses and immunities.

22. AMENDMENTS

The Agreement may be amended only upon the mutual written agreement executed by all parties.

IN WITNESS WHEREOF, the Village of Williams Bay, the Williams Bay Police Department, and the Williams Bay School District have caused this Agreement to be executed by their duly authorized representatives as of the day and year below.

FOR THE VILLAGE OF WILLIAMS BAY

William B. Duncan
Village President

03/21/2019
Date

FOR THE WILLIAMS BAY POLICE DEPARTMENT

Chris F. Severt
Chief of Police

3-21-19
Date

FOR THE WILLIAMS BAY SCHOOL DISTRICT

R. Wayne R. Cole
District Administrator

2/11/19
Date

Jack Settlin
School Board President

2/11/19
Date