



VILLAGE OF TWIN LAKES

105 East Main Street PO Box 1024 Twin Lakes, Wisconsin 53181

Phone (262) 877-2858

VILLAGE BOARD MEETING

Monday, May 18, 2026 – 6:30 p.m.

Village Hall, 105 E. Main Street, Twin Lakes, WI

AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL VILLAGE BOARD: TRUSTEES ANDRES, BAXA, FITZGERALD, KAROW, LIVINGSTON, PERL, PRESIDENT SKINNER
4. APPROVAL OF VOUCHERS FOR PAYMENT: Corporate Checking (including General Fund, Sanitation, Capital Projects-E/M, Sewer Utility, Lake Rehab, Sewer Hook-Up, Sewer Replacement, and Tax Account): 37649-37700, 1018-1039 Expenses – \$791,532.80.
5. APPROVAL OF MINUTES: March 16, 2026 Regular Board Meeting Minutes, March 30, 2026 Special Board Meeting Minutes, April 6, 2026 Special Board Meeting Minutes, April 20, 2026 Regular Board Meeting Minutes, May 4th, 2026 Special Board Meeting Minutes
6. PUBLIC COMMENTS AND QUESTIONS: The Village Board will receive comments on agenda items only. Public Comments are limited to three minutes per person.
7. OMNIBUS AGENDA
 1. Motion to approve the Change of Agent application for 2BG Inc., d/b/a Twin Lakes Roadhouse, appointing Andrea Watson as agent.
 2. Motion to approve Ordinance 2026-5-2 Amending Section 5.20 of the Twin Lakes Municipal Code Pertaining to Provisional Operator's Licenses.
 3. Motion to approve a Temporary Class "B" Beer license application submitted by the Twin Lakes American Legion Post 544 for the Sons of the American Legion Detachment 544 Cornhole Tournament to be held on June 6, 2026, from 9:00 a.m. to 3:00 p.m.
 4. Motion to approve a Change of Agent application for Kane's Lakeside LLC, d/b/a Buoys, appointing Andrew Kane as agent.
 5. Motion to approve Kane's Lakeside LLC, d/b/a Buoys, request to amend its alcohol beverage licensed premises to include the parking lot on parcel 85-4-119-214-1307 for Baggo League tournaments on May 20; June 3 and 17; July 1, 15, and 29; August 12 and 26; September 9 and 23; and October 7 and 21.
 6. Motion to approve Resolution R2026-5-1 Urging the State of Wisconsin to Provide Sustainable and Adequate Transportation Funding.
 7. Motion to approve a quote from Century Fence for \$7,762.00.
 8. Motion to approve a Comprehensive Plan Update Proposal from Community Planning and Consulting LLC for \$10,816.
- 8) PRESIDENT AND TRUSTEE REPORTS

- A. TRUSTEE BARB ANDRES- ADMINISTRATION, FINANCE, JUDICIARY, LICENSING
 - 1. Presentation by CLA (CliftonLarsonAllenLLP) regarding the 2025 audit findings.

- B. TRUSTEE KEVIN FITZGERALD - STREETS & ROADS, EQUIPMENT, STREET LIGHTS, WEEDS, LAKE PLANNING AND PROTECTION

- C. TRUSTEE JIM BAXA- CEMETERY, SANITATION, RECYCLING, SENIORS

- D. TRUSTEE AARON KAROW - BUILDING AND ZONING, PLAN COMMISSION, AND PUBLIC BUILDINGS
 - 1. April 2026 Building Permits: 38; Valuation: \$2,733,612.09, Fees Collected: \$28,700.78.

- E. TRUSTEE KEN PERL - POLICE, FIRE, LAKE CONTROL, PARKS AND BEACHES
 - 1. April 2026 Code Enforcement: Active Cases: 16, Closed Cases: 0
 - 2. Discussion and possible action regarding the Fire Department Pay Scale.
 - 3. Discussion and possible action regarding Ordinance 2026-5-1 Creating Chapter 8.90 of the Twin Lakes Code Pertaining to Outdoor Lighting.
 - 4. Discussion and possible action regarding the Interoperable Radio Grant Program and radio upgrades for the Police Department.

- F. TRUSTEE LIVINGSTON - SEWER, HEALTH AND ENVIRONMENT, YOUTH, LIBRARY

- G. VILLAGE PRESIDENT HOWARD SKINNER
 - 1. Discussion and possible action regarding appointing Zack Weddig to the Library Board.

9) ADJOURN

MATTERS MAY BE TAKEN IN ORDER OTHER THAN LISTED

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

VILLAGE OF TWIN LAKES VILLAGE BOARD MEETING MINUTES - DRAFT

March 16, 2026 – 6:30 p.m.

Village Hall, 105 E. Main Street, Twin Lakes, WI

Minutes are a record of actions taken by the body and are not a verbatim transcript.

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

President Skinner called the meeting to order at 6:30 p.m., followed by the Pledge of Allegiance.

Present: Trustees Barb Andres, Jim Baxa, Aaron Karow, Kevin Fitzgerald, Bill Kaskin, Ken Perl, President Howard Skinner.

Also Present: Administrator Laura Jager, Police Chief Katie Hall, Clerk Sabrina Waswo

APPROVAL OF VOUCHERS FOR PAYMENT

Skinner/Fitzgerald motion to approve Corporate Checking (including General Fund, Sanitation, Capital Projects-E/M, Sewer Utility, Lake Rehab, Sewer Hook-Up, Sewer Replacement, and Tax Account): 37528-37581, 979-1001, 1661-1668 Expenses – \$6,360,221.05. Motion carried 7-0.

APPROVAL OF MINUTES

Skinner/Fitzgerald motion to approve the February 16, 2026 Regular Board meeting minutes. Motion carried 7-0.

PUBLIC COMMENTS AND QUESTIONS

Sharon Opryszek, 2909 Lakeshore Way, commented on the proposed outdoor lighting ordinance and expressed safety and security concerns.

Nadine Fabish, 545 Storms Drive, spoke in support of the Board passing an outdoor lighting ordinance.

Kim Lishamer, 1816 Pheasant Avenue, spoke regarding the proposed outdoor lighting ordinance and expressed concerns with certain provisions.

Scott Degraf, 1537 Pheasant Avenue, spoke regarding the proposed outdoor lighting ordinance and requested revisions to certain provisions.

Bryan Neal, 142 W. Park Drive, spoke regarding concerns with the Aquanuts lease agreement.

Vicki Skinner, 1309 Lance Drive, commented on legal expenses incurred by the Village.

Robert Livingston, 215 Burden Avenue, spoke regarding the Aquanuts lease rent, other Village expenses, permanent piers, and shoreline improvements.

OMNIBUS AGENDA

1. Motion to approve the 2027 Budget Timeline and Process
2. Motion to approve Village Board Agenda Submission and Scheduling Policy.
3. Motion to approve an amendment to the 2026 Wage Scale.
4. Motion to approve amending Section 2.32.040 of the Twin Lakes Code regarding meetings of the Board of Park Commissioners.
5. Motion to approve additional work for the 2026 Sewer lining project for \$21,309.75.

Skinner/Fitzgerald motion to approve the omnibus agenda as presented.

Trustee Fitzgerald questioned Section 6 of the Village Board Agenda Submission and Scheduling Policy, specifically the language stating that the Village Administrator and Village President shall determine whether an item qualifies as urgent and that the determination shall be final. Trustee Fitzgerald he did not believe that language met state statute and expressed concern that it made the Village Administrator and Village President the final arbiters of agenda items. He stated that any Board member should be able to add items to the agenda and that agenda items should not be denied by the Administrator and President. Discussion focused on whether Board members should also be included in that determination.

Fitzgerald/Andres motion to amend Section 6, in the line that states "The Administrator and the Village President" to add "and Trustees" before "shall determine whether an item qualifies under this section." Motion carried 7-0.

Skinner/Fitzgerald motion to approve the omnibus agenda with the amendment. Motion carried 7-0.

PRESIDENT AND TRUSTEE REPORTS

TRUSTEE BARB ANDRES - ADMINISTRATION, FINANCE, JUDICIARY, LICENSING

Discussion and possible action regarding a Special Event Permit for a Color Run by the Twin Lakes Chamber on April 18th from 8:00 a.m. to 4:00 p.m.

The Board discussed the proposed Color Run route and public safety concerns. Chief Hall reviewed the route with the applicant and recommended revisions to avoid unsafe pedestrian crossings. The revised route would proceed down South Lake Avenue past Manny's, through Bassett Lake Street, remain on the east side of the road, continue down Lake Avenue, and cross at Wilmot Avenue. Chief Hall also recommended that the Chamber provide designated personnel wearing safety vests at key intersections to manage foot traffic, including someone stationed on Legion Drive. The event is a mass-start run lasting approximately two hours, with the 8:00 a.m. to 4:00 p.m. timeframe covering setup and teardown at Lance Park.

Andres/Skinner motion to approve the permit with restrictions as presented by Chief Hall. Motion carried 7-0.

Discussion and possible action regarding Ordinance 2026-3-2 Amending Chapter 8.90 of the Twin Lakes Code Pertaining to Special Events.

The proposed ordinance amendment would allow department heads additional time to review special event applications before placement on a meeting agenda. Trustee Fitzgerald expressed concern that the language prohibiting scheduling of a special event permit for a "committee of the whole" meeting until all department reviews were complete could allow a single department to effectively block an application from reaching the board. Administrator Jager clarified that the intent was to ensure complete applications are presented to the board, not to block items indefinitely.

The Board agreed to amend the final sentence of Section 8.90-050 to remove the words "committee of the whole," so that no special event permit application may be scheduled for a board meeting (rather than specifically a committee of the whole meeting) until department head review is complete.

Karow/Fitzgerald motion to amend the ordinance by striking the words "Committee of the Whole or". Motion carried 7-0.

TRUSTEE KEVIN FITZGERALD - STREETS & ROADS, EQUIPMENT, STREET LIGHTS, WEEDS, LAKE PLANNING AND PROTECTION

Discussion and possible action regarding a new roof at Public Works.

The Village received three bids. Trustee Fitzgerald stated that KSB was the low bid, but the bid was vague and did not clearly identify work for the dome, ventilation, lifetime shingles, or the difference between the flat and shingled roof areas. Absolute Roofing's bid provided more detailed contract information, and President

Skinner noted the Village was satisfied with Absolute Roofing's prior work at the Fire House. Trustee Fitzgerald recommended accepting Absolute Roofing's bid because the scope of work was clearer.

Fitzgerald/Skinner motion to accept Absolute Roofing's bid. Motion carried 7-0.

Discussion on Road Consortium intermunicipal agreement for the transfer of road services involving the three villages of Salem Lakes, Twin Lakes, and Paddock Lake and efforts to seek Innovation Grant funds.

Trustee Fitzgerald reviewed the status of the proposed Road Consortium intermunicipal agreement. The current agreement was drafted for a three-year term, although the State program offers a five-year term. Discussion included whether the Village should consider the five-year term, whether unused grant funds could roll over, and the grant requirement to demonstrate a 10% cost savings on roadwork. The draft agreement was prepared by the Salem Lakes attorney, with additional sections still pending. The application deadline is March 31, and a special meeting would likely be needed.

TRUSTEE AARON KAROW - BUILDING AND ZONING, PLAN COMMISSION, AND PUBLIC BUILDINGS

February 2026 Building Permits: 11; Valuation: \$338,500.00; Fees Collected: \$2,491.00.

TRUSTEE KEN PERL - POLICE, FIRE, LAKE CONTROL, PARKS AND BEACHES

February 2026 Code Enforcement: Active Cases: 10; Closed Cases: 2

February 2026 Police Department Report

Chief Hall presented the February 2026 Police Department report. For February, the Police Department had a total of 878 calls for service, including 293 calls for service and 585 extra patrols/traffic-related activities. The department also made 8 criminal arrests and conducted 88 traffic enforcement actions. Chief Hall highlighted significant incidents, training, staffing, and community engagement activities from the month.

Discussion and possible action regarding the purchase of a drone for the Police Department

Chief Hall requested approval to purchase a replacement drone for the department. The request included an exterior drone and an interior drone for use in search operations and other law enforcement applications, for a combined total of \$10,491. Prices had increased approximately \$2,000 from the prior year's quotes. Free training is offered in connection with the purchase, and the selection was consistent with equipment used by peer law enforcement agencies.

Fitzgerald/Andres motion to purchase the drones for \$10,491. Motion carried 7-0.

Discussion and possible action regarding Ordinance 2026-3-3 Outdoor Lighting Ordinance

The Board discussed the status of the proposed outdoor lighting ordinance. Officer Saunders reported that the village had acquired a light meter and that he had conducted preliminary testing, finding that many lights he had anticipated would be in violation were in fact compliant under the ordinance's lux/lumen thresholds. Chief Hall noted that the light at the boat ramp at Lance Park was one example of a fixture that would be in violation and would need shielding.

Trustee Karow expressed a desire to see more data before taking action, requesting an opportunity to accompany officers on an evening patrol to observe the meter readings firsthand. The Board reached a consensus to hold the ordinance until additional testing had been conducted and board members had an opportunity to review results. The police chief indicated that Sergeant Saunders would be available Friday through Sunday of that week starting at 10 p.m. for interested board members to accompany patrols.

No action was taken. The item was tabled pending further testing and board review.

Discussion and possible action regarding Resolution 2026-3-1 a Resolution amending Resolution R2024-5-2 Declaring the Salary and Fringe Benefits for the Police Captain Position.

Administrator Jager explained that the resolution before the Board served two purposes: (1) correcting a typographical error in Resolution R2024-5-2, which incorrectly stated the captain's salary was 15% above patrol officers when it is in fact 15% above sergeants; and (2) adjusting vacation accrual milestones for the captain position to reflect changes negotiated in the most recent union contract.

Police Captain Bauer explained that the union contract had reduced the years of service required to reach higher vacation tiers, and he requested that his non-union captain's resolution be adjusted by a parallel three-year reduction at each tier, consistent with the benefit differential that was built into the captain's position at the time it was created. Specifically: the four-week vacation tier would move from 13 years to 10 years of service, and the five-week vacation tier would move from 18 years to 16 years. The one-, two-, and three-week tiers would remain unchanged. It was noted that since the captain position is not backfilled when he takes leave, additional vacation days carry no overtime cost to the village.

Skinner/Andres motion to approve Resolution R2026-3-1.

Karow/Fitzgerald motion to amend Resolution R2026-3-1, Section 2 to state on the 4th bullet point "After 10 years of service equals 4 weeks of vacation" and on the 5th bullet point "After 16 years of service equals 5 weeks of vacation." Motion carried 7-0.

Skinner/Fitzgerald motion to approve Resolution 2026-3-1 as amended. Motion carried 7-0.

Discussion and possible action regarding a Fire and Rescue Service and EMS Employee Hiring Agreement.

The Village has been working over the past year to hire seven full-time employees. The Village and Twin Lakes Fire and Rescue Squad were both satisfied with the agreement and recommended approval. The agreement would run through the end of 2027, coinciding with the expiration of the fire department's existing agreements with the neighboring municipalities of Salem Lakes and Randall.

Skinner/Perl motion to approve the Fire and Rescue Service and EMS Employee Hiring Agreement. Motion carried 7-0.

Discussion and possible action regarding items from the 3/11/26 Park Board Meeting:

- a. Discussion and possible action regarding a Development Agreement with the Aquanuts**
- b. Discussion and possible action regarding a Lease Agreement with the Aquanuts**

The Aquanuts provided a presentation regarding the proposed development and lease agreements. The Board discussed the proposed lease term, including whether the renewal term should be five years or ten years. Trustee Fitzgerald preferred a five-year term and requested that Section 16, regarding assignment and sublease, be revised to state that the Aquanuts shall not sublease the property and to strike the remaining sublease language. Trustee Perl stated that five years was reasonable, while Trustee Andres was comfortable with ten years.

The Board discussed the purpose of the lease and noted that the Aquanuts' use of the park had historically been approved annually. The attorneys recommended a more robust agreement so that the Village and Aquanuts have clearly defined rules. Discussion also included the property being leased, adding a map or Exhibit A, shoreline work details and completion dates, and whether the concrete slab and other improvements should be included in the plan or schematic. Bob Livingston stated the shoreline work should start no later than June 1 and be completed no later than July 4.

Cindy Amore spoke regarding prior Village approval for the concrete slab and related improvements. Trustee Karow asked whether there had been any monetary exchange under the \$1 per year lease. It was stated that there had not been, although the Aquanuts lease the concession stand and maintain and improve the areas they use. Discussion included the Aquanuts' work cleaning up after shows, replacing garbage bags, assisting with maintenance issues, and making improvements to Village facilities and areas used by the club.

Trustee Fitzgerald stated that the Aquanuts provide significant value to the Village and give children an affordable activity. Trustee Perl stated that the Aquanuts have dedicated 50 years to the community and that contribution has value.

The Board directed that the agreements be revised and brought back in final form, including dates, a map or exhibit, language prohibiting subleasing, and clarified improvement details.

No formal action was taken on either agreement.

VILLAGE PRESIDENT HOWARD SKINNER

Skinner/Fitzgerald motion to appoint Steven Aull as an alternate member to the Board of Appeals. Motion carried 7-0.

Skinner/Andres motion to appoint Steven Aull to the Cemetery Board. Motion carried 7-0.

ADJOURN

Skinner/Andres motion to adjourn at 9:10 p.m. Motion carried 7-0.

VILLAGE OF TWIN LAKES SPECIAL BOARD MEETING MINUTES - DRAFT

March 30, 2026 – 5:00 p.m.

Village Hall, 105 E. Main Street, Twin Lakes, WI

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CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

President Skinner called the meeting to order at 5:00 p.m., followed by the Pledge of Allegiance.

Present: Trustees Barb Andres, Jim Baxa, Kevin Fitzgerald, Aaron Karow, Bill Kaskin, Ken Perl, and President Howard Skinner.

Also Present: Village Attorney Chris Geary, Village Engineer Greg Droessler, Administrator Laura Jager, and Clerk Sabrina Waswo.

PUBLIC COMMENTS AND QUESTIONS

None.

DISCUSSION AND POSSIBLE ACTION REGARDING AN INTERGOVERNMENTAL AGREEMENT WITH OTHER MUNICIPALITIES FOR THE REGIONAL ROAD MAINTENANCE AND PUBLIC WORKS CONSORTIUM

Discussion was held regarding the proposed Intergovernmental Agreement with the Village of Salem Lakes and Village of Paddock Lake for the Regional Road Maintenance and Public Works Consortium. Attorney Geary reviewed the agreement and explained that it had been developed quickly due to the State Innovation Grant application deadline. He noted that the agreement had been revised multiple times by multiple parties and that the short timeline limited the opportunity for full Board review during the drafting process.

The purpose of the consortium would be to combine certain road maintenance and public works services among the participating municipalities in an effort to obtain better pricing, standardize services, and qualify for potential Innovation Grant funding. Attorney Geary explained that the agreement would transfer road-related services to the consortium for a five-year term and that there was no clear exit provision once the Village entered into the agreement.

Attorney Geary identified concerns with the draft agreement, including unresolved practical questions regarding bidding, withdrawal from projects, contract administration, liability, quorum language, and how disputes or contractor issues would be handled if one or more municipalities chose not to proceed with a project. He also noted drafting issues, including duplicate language in Section 3.4 and inconsistent quorum language in Section 4.9.

Trustee Karow acknowledged that the agreement was not perfect due to the rushed timeline and asked whether the agreement could be amended later if all participating municipalities agreed. Attorney Geary explained that Article 9 allows amendments by agreement of all municipalities, but it was unclear whether the Wisconsin Department of Revenue would accept substantive changes after submission for grant purposes.

The Board discussed the Innovation Grant requirements, including the five-year service transfer, the 115% spending cap, cost-savings documentation, potential grant reimbursement, and uncertainty regarding how the Department of Revenue would interpret and enforce the requirements. The potential grant reimbursement was estimated at approximately \$185,000 per year for the Village, which was a significant factor in the discussion. The Board also discussed whether the consortium would still be beneficial if grant funding was not awarded.

Brian Filiatreault, 125 Silver Lake Road, spoke regarding the potential benefit of the consortium and the importance of considering the collective roadwork of the participating municipalities. He noted that the

agreement was intended to satisfy Innovation Grant requirements and suggested that certain issues could potentially be addressed through later revisions.

Village Engineer Greg Droessler expressed concerns regarding the financial and logistical impact of the agreement. He questioned whether the required spending level was fiscally sustainable for the Village, noted that the Village could lose control over project timing, pricing, specifications, and inspection processes, and explained that additional legal, accounting, engineering, software, audit, and insurance costs would be required to operate a separate entity. He also noted that the Village had current road projects planned and that signing the agreement could affect the Village's ability to bid those projects independently.

The Board discussed the possibility of approving the agreement and attempting to clean up the document before grant awards were made, but concerns remained regarding the lack of an exit provision, uncertainty over whether later changes would affect grant eligibility, unresolved administrative costs, and the risk of entering into a five-year agreement with multiple unanswered questions.

Trustees discussed potential options, including approving the agreement as presented, declining to participate at this time and allowing the other municipalities to proceed, or waiting until a more complete agreement could be prepared for future consideration. Several Trustees expressed concern that the agreement may have a path forward but was not ready for approval in its current form.

Skinner/Karow motion to approve the Intergovernmental Agreement with Other Municipalities for the Regional Road Maintenance and Public Works Consortium.

Roll call vote: Andres – no; Baxa – no; Fitzgerald – no; Karow – no; Kaskin – no; Perl – no; Skinner – no.
Motion failed 0-7.

DISCUSSION AND POSSIBLE ACTION ON R2026-3-2 APPROVING INTERGOVERNMENTAL AGREEMENT WITH OTHER MUNICIPALITIES FOR THE REGIONAL ROAD MAINTENANCE AND PUBLIC WORKS CONSORTIUM

No action was taken after the failed motion on the Intergovernmental Agreement.

ADJOURN

Skinner/Andres motion to adjourn at 6:07 p.m. Motion carried 7-0.

VILLAGE OF TWIN LAKES SPECIAL BOARD MEETING MINUTES - DRAFT

April 6, 2026 – Following the Committee of the Whole

Village Hall, 105 E. Main Street, Twin Lakes, WI

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CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

President Skinner called the meeting to order at 7:09 p.m.

Present: Trustees Barb Andres, Bill Kaskin, Kevin Fitzgerald, Ken Perl, Jim Baxa, Aaron Karow, President Howard Skinner.

Also Present: Administrator Laura Jager, Clerk Sabrina Waswo.

PUBLIC COMMENTS AND QUESTIONS

Bryan Neal, 142 W. Park Drive, raised legal and procedural questions regarding the proposed Aquanuts agreements, including the pier, legal fees, insurance requirements, contractor provisions, the security deposit, DNR permitting, and whether the Aquanuts Board had formally approved the arrangement.

Dan Borman, speaking on behalf of the Aquanuts, emphasized the organization's 50-year history and community involvement. He stated that several upcoming events are tied to the Aquanuts' pier and expressed concern that the season and pier installation may be in jeopardy. He questioned the shoreline improvement requirements and urged the Board to reach a resolution before the summer season.

DISCUSSION AND POSSIBLE ACTION REGARDING A DEVELOPMENT AGREEMENT WITH THE AQUANUTS

The Board discussed the proposed Aquanuts development and lease agreements with Aquanuts representatives Andy Amore and Dan Borman, focusing primarily on the shoreline restoration component of the development agreement. The Aquanuts explained that their previously identified shoreline restoration contractor withdrew from the project shortly before the meeting due to concerns related to potential litigation involving the site. As a result, the Aquanuts were unable to provide contractor information requested by the Village. They stated that other materials, including cross-sections, material sourcing, and a layout showing boulder placement, had been prepared.

Mr. Borman asked whether the Village would consider contributing financially to the shoreline restoration, since the original proposal relied on donated materials and volunteer labor. President Skinner expressed concern that this could risk repeating issues that led to prior litigation.

Trustee Fitzgerald suggested narrowing the immediate restoration scope to the area adjacent to the pier, rather than requiring restoration of the full shoreline area at this time. A smaller scope would be more manageable, address the structural concern near the pier, and allow the remaining shoreline work to be addressed separately in the future.

Trustee Karow requested that the Aquanuts provide a clear sketch or drawing showing the proposed scope of work, materials, placement method, and relationship to the pier location. He clarified that engineered drawings were not being requested, but that the Board needed a documented plan showing what work would be completed. DNR boulder shoreline restoration guidelines were discussed as a reference.

The Aquanuts indicated they could prepare the requested drawing and would continue working to identify a new contractor or clarify whether the work could be completed with donated materials and volunteer labor. Discussion included the Village's history of allowing volunteer groups to complete improvements in public parks, provided appropriate documentation is submitted.

Mr. Borman also raised concern with requiring a construction bond or letter of credit for donated work by a volunteer organization. Trustee Fitzgerald acknowledged the concern and indicated that any financial security requirement could potentially be adjusted based on a reduced shoreline restoration scope and documented work plan.

The Board discussed tabling both the development agreement and lease agreement to allow the Aquanuts time to provide a shoreline plan and contractor information. The intent was to bring the items back at the next meeting, with the shared goal of allowing the pier to be installed as soon as possible.

Skinner/Andres motion to continue items 5 and 6 to the next meeting. Motion carried 7-0.

DISCUSSION AND POSSIBLE ACTION REGARDING A LEASE AGREEMENT WITH THE AQUANUTS

Continued in conjunction with item 5, as noted above.

ADJOURN

Karow/Fitzgerald motion to adjourn at 7:43 p.m. Motion carried 7-0.

VILLAGE OF TWIN LAKES VILLAGE BOARD MEETING MINUTES - **DRAFT**

April 20, 2026 – 6:30 p.m.

Village Hall, 105 E. Main Street, Twin Lakes, WI

Minutes are a record of actions taken by the body and are not a verbatim transcript.

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Trustee Karow called the meeting to order at 6:30 p.m., followed by the Pledge of Allegiance.

Present: Trustees Barb Andres, Aaron Karow, Kevin Fitzgerald, Ken Perl, and President Howard Skinner via phone.

Absent: Jim Baxa, Bill Kaskin.

Also Present: Administrator Laura Jager, Police Chief Katie Hall, Clerk Sabrina Waswo

APPROVAL OF VOUCHERS FOR PAYMENT: Karow/Fitzgerald motion to approve Corporate Checking (including General Fund, Sanitation, Capital Projects-E/M, Sewer Utility, Lake Rehab, Sewer Hook-Up, Sewer Replacement, and Tax Account): 37588-37648, 1002-1017 Expenses – \$343,255.61. Motion carried 5-0.

PUBLIC COMMENTS AND QUESTIONS

Attorney Tim Andringa, with Cramer, Multhauf LLP, representing the Lake Elizabeth Manor Improvement Association, submitted a letter regarding proposed Ordinance 2026-4-1 pertaining to outdoor lighting. He raised concerns with the ordinance and requested that the Village not pass it until additional information and input is available. President Skinner accepted the letter into the record.

Ellen Schutt, 429 Arthur Drive, Clinton, Wisconsin, introduced herself as a candidate for the 11th State Senate District and expressed her interest in being a voice for local communities.

Kim Lishamer, 1816 Pheasant Ave., recognized Officer Robinson for his response to a residential fire on March 3, including extinguishing the fire before the Fire Department arrived, removing three dogs from the residence, and following up with the homeowner.

VILLAGE PRESIDENT HOWARD SKINNER

DISCUSSION AND POSSIBLE ACTION REGARDING A DEVELOPMENT AGREEMENT WITH THE AQUANUTS

Skinner/Fitzgerald motion to approve Development Agreement with the Aquanuts.

The Board considered a development agreement with the Aquanuts pertaining to pier and shoreline restoration work, which was noted to function as an attachment to the lease agreement.

President Skinner proposed amending the agreement to include pages 44 through 48 of the meeting packet as part of Exhibit A, on the grounds that those pages—comprising project photos, overview and cross-section drawings, pier details, and the All Seasons Pier project budget—more accurately described the scope of work covered by the development agreement. Trustee Karow supported the amendment.

President Skinner reminded the Board and the Aquanuts that approval of the development agreement did not authorize immediate commencement of work, and that all conditions, insurance documentation, and other required approvals must be fulfilled in coordination with the Village before any work begins.

Karow/Andres motion to amend, to add pages 44 - 48 to exhibit A of the development agreement. Motion carried 5-0.

Skinner/Fitzgerald motion to approve the Development Agreement with the Aquanuts, as amended to include pages 44 through 48 of the meeting packet, and exhibit A. Motion carried 5-0.

DISCUSSION AND POSSIBLE ACTION REGARDING A LEASE AGREEMENT WITH THE AQUANUTS

Skinner/Andres motion to approve the lease agreement with the Aquanuts. It was noted the term had been revised from 10 years to 5 years, which the Board found acceptable, with the understanding that the agreement would be reviewed in year four to determine whether to renew.

President Skinner confirmed that updates incorporated from the prior version two weeks ago appeared satisfactory to both parties. President Skinner again emphasized that Board approval of the lease agreement is conditional, and that all requirements must be fulfilled through coordination between the Aquanuts and the Village before the agreement takes full effect. Motion carried 5-0.

President Skinner left the meeting at 6:50 p.m.

OMNIBUS AGENDA

1. Motion to approve a First Amendment to Land License with T-Mobile
2. Motion to approve a Professional Services Agreement with Kenosha County for IT Services
3. Motion to approve Ordinance 2026-4-1 Repealing and Recreating Chapter 8.15 of the Village of Twin Lakes Code Relating to Recycling.
4. Motion to approve a Cabaret License application filed by On-The-Go Bar & Grill, 406 N. Lake Avenue, Twin Lakes.
5. Motion to approve Twin Lakes Sailing Club requests for the 2026 sailing season on Lake Elizabeth, including seasonal sailboat race course markings and operating procedures for races held on Saturdays and Sundays from Memorial Day through Labor Day, from 10:00 a.m. to 2:00 p.m., with some weekday evening races.
6. Motion to approve an Event Permit application by the Twin Lakes Sailing Club for the Twin Lakes Sailing Club / Powers Lake Yacht Club Memorial Regatta, to be held June 12–14, 2026, on Lake Elizabeth, including weekend use of the boat launch area, trailer and boat staging areas, placement of three temporary mooring buoys, and use of ten designated parking stalls as shown in the site diagram.
7. Motion to approve an Event Permit application filed by the Twin Lakes Area Chamber & Business Association for Libertyfest in Lance Park on July 3, 2026, from 4:00 p.m. to 11:00 p.m.
8. Motion to approve a Fireworks Permit application for a fireworks display on July 3, 2026, at dusk, approximately 9:30 p.m.
9. Motion to approve a Temporary Class “B” Beer License for the Twin Lakes Area Chamber & Business Association for Libertyfest on July 3, 2026, from 12:00 p.m. to 11:00 p.m.
10. Motion to approve an Event Permit application filed by the Twin Lakes Area Chamber & Business Association for Rock the Lake on June 20, 2026, from 11:00 a.m. to 11:00 p.m.
11. Motion to approve a Temporary Class “B” Beer License for the Twin Lakes Area Chamber & Business Association for Rock the Lake on June 20, 2026, from 11:00 a.m. to 11:00 p.m.
12. Motion to approve an Event Permit for a Tootsie Roll Drive hosted by the Knights of Columbus on May 9, 2026, at the intersection of Main Street, N. Lake Street, and S. Lake Street.
13. Motion to approve Event Permit for H2O Adaptive Sports at Lance Park on June 29, July 6, July 13, July 30, and August 3, 2026.
14. Motion to approve Pay Request #1 & #2 from Hoerr Construction for the 2026 Sewer Lining Project.
15. Motion to accept Beth Hendrix’s resignation from the Library Board.
16. Motion to appoint Sean Stewart as an alternate member to the Board of Appeals.
17. Motion to approve an Event Permit filed by the Twin Lakes Chamber & Business Association for

- the Business in the Park and Car Show event on May 16, 2026, from 9:00 a.m. to 3:00 p.m.
18. Motion to approve an Event Permit filed by the American Legion for the Memorial Day Parade on May 25, 2026, from 10:00 a.m. to 1:00 p.m.
 19. Motion to approve an Event Permit filed by the American Legion Auxiliary for a Craft Fair at Legion Park on June 6, 2026, from 10:00 a.m. to 3:00 p.m.

Karow/Fitzgerald motion to approve Omnibus Agenda as presented. It was noted that item 8 of the Omnibus Agenda, a Fireworks Permit application, did not specify the applicant by name in the agenda listing. Clerk Waswo confirmed that the applicant's name appeared on the underlying permit application and that it was the only such permit on the agenda and included in the packet. The Board agreed to leave the item as listed.
Motion carried 4-0.

PRESIDENT AND TRUSTEE REPORTS

TRUSTEE BARB ANDRES - ADMINISTRATION, FINANCE, JUDICIARY, LICENSING

Discussion and possible action on the Libertyfest Parade application filed by the Twin Lakes Chamber & Business Association for July 4, 2026, at 11:00 a.m., with the parade route beginning in the Lakewood School parking lot and ending at Lance Park.

Discussion was held at the previous meeting regarding the parade route. Chief Hall attended a meeting with the Chamber, and the route from Lakewood School parking lot to Lance Park was confirmed as workable. The Chamber agreed to provide a minimum of five volunteers to assist with traffic control in addition to the police presence. Trustee Fitzgerald noted that volunteers were already being secured, including individuals present at the meeting.

Karow/Fitzgerald motion to approve the Libertyfest Parade application filed by the Twin Lakes Chamber & Business Association for July 4, 2026, starting at 11:00 a.m., with the parade route beginning in the Lakewood School parking lot and ending at Lance Park subject to the condition that at least 5 volunteers assist with traffic control in addition to the police force. Motion carried 4-0.

TRUSTEE AARON KAROW - BUILDING AND ZONING, PLAN COMMISSION, AND PUBLIC BUILDINGS

March 2026 Building Permits: 28; Valuation: \$536,632.00, Fees Collected: \$7,143.34.

TRUSTEE KEN PERL - POLICE, FIRE, LAKE CONTROL, PARKS AND BEACHES

March 2026 Code Enforcement: Active Cases: 12, Closed Cases: 1

March 2026 Police Department Report

Chief Hall presented the March 2026 Police Department report. Total calls for service were 1,165, with total traffic enforcement of 237. Trustee Karow requested that future reports include the number of transports, as transports take officers out of the community for extended periods. He also asked about service calls assisting other agencies, and Chief Hall reported 18. Chief Hall also provided an update on boat patrol staffing, noting that candidates were interviewed and the department is prepared to offer positions to six candidates, with five returning employees.

Discussion and possible action regarding Ordinance 2026-4-1 pertaining to Outdoor Lighting, and a demonstration of a light meter by the Police Department.

Chief Hall reported that Sergeant Saunders was unable to complete the planned light meter demonstration. One meter had been purchased and returned, and a second meter did not work properly. A suitable meter was identified at a cost of just over \$400.

The Board discussed the proposed outdoor lighting ordinance and the need to better understand how the ordinance would apply in practice before taking action. Trustee Karow stated that he would not support an ordinance without first seeing meter results and understanding what would constitute a violation. Discussion included concerns raised during public comments, including the 90-day compliance period, which several Board members felt may be too aggressive.

Chief Hall stated that Sergeant Saunders informally tested the light at the association. The lux level appeared to be compliant, but the spread or reflection of the light would need to be shielded and may be the portion that would violate the proposed ordinance.

Discussion also included enforcement concerns. Chief Hall noted that without an ordinance, the Police Department has limited enforcement options unless there is an intentional pattern of conduct, as occurred in a prior case involving a light intentionally directed at a neighbor. Board members generally agreed that some type of code may be needed, but wanted additional information before moving forward.

Chief Hall also noted that the light at Lance Park is comparable in brightness to the association light and projects toward nearby homes. The Board discussed that municipal lighting is listed as exempt under the draft ordinance, but also noted that Village lighting should be reviewed as part of the process.

The Board agreed not to take action at this meeting. Chief Hall was directed to purchase the light meter, conduct additional testing at various locations, and notify Trustees when a field demonstration can be scheduled. The ordinance will be brought back for further review after additional testing is completed.

TRUSTEE BILL KASKIN - SEWER, HEALTH AND ENVIRONMENT, YOUTH, LIBRARY

Discussion and possible action regarding a quote from Zylem for repairs to pump #1 at Lift Station #3. The Board reviewed two quotes from Xylem: \$13,000 to rebuild the existing pump, and approximately \$22,000 to purchase a new one. The recommendation before the Board was to proceed with the repair option.

Karow/Perl motion to move forward with the maintenance of the pump and approving the quote from Zylem to do the repairs. Motion carried 4-0.

ADJOURN

Karow/Fitzgerald motion to adjourn at 7:22 p.m. Motion carried 4-0.

VILLAGE OF TWIN LAKES VILLAGE SPECIAL BOARD MEETING MINUTES - DRAFT

May 4, 2026 – 6:15 p.m.

Village Hall, 105 E. Main Street, Twin Lakes, WI

Minutes are a record of actions taken by the body and are not a verbatim transcript.

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

President Skinner called the meeting to order at 6:15 p.m., followed by the Pledge of Allegiance.

Present: Trustees Barbara Andres, Jim Baxa, Ken Perl, Bob Livingston, and President Howard Skinner.

Absent: Trustees Kevin Fitzgerald and Aaron Karow.

Also Present: Administrator Laura Jager and Clerk Sabrina Waswo.

SWEARING IN OF VILLAGE TRUSTEES

Clerk Waswo swore in Trustees Ken Perl, Bob Livingston, and Barbara Andres.

CONSIDERATION OF A MOTION TO APPROVE COMMITTEE APPOINTMENTS

One change was noted for the Cemetery Board: Trustee Baxa will serve as Chairperson and Nadine Fabish will serve as Secretary.

Skinner/Perl motion to approve the committee appointments. Motion carried 5-0.

ADJOURN

Skinner/Andres motion to adjourn at 6:21 p.m. Motion carried 5-0.

**VILLAGE OF TWIN LAKES
ORDINANCE NO. 2026-5-2**

**An Ordinance Amending Section 5.20 of the Twin Lakes Municipal Code
Pertaining to Provisional Operator’s Licenses**

The President and Trustees of the Village of Twin Lakes, Kenosha County, Wisconsin, do ordain as follows:

SECTION I

Section 5.20.10 (6)(a) of the Twin Lakes Municipal Code relating to Provisional Operator’s Licenses is hereby repealed and recreated to read as follows:

a. Provisional Operator’s License.

A provisional operator’s license may be issued by the Village Clerk to an applicant who has submitted a complete application for an operator’s license, provides documentation, in a form approved by the Village, from a prospective employer indicating intent to hire the applicant for a position requiring an operator’s license, and meets all applicable eligibility requirements under Wisconsin Statutes and this Chapter.

The applicant shall pay the applicable fee as established in the Village Fee Schedule at the time of issuance.

A provisional operator’s license may be revoked by the Village Clerk upon discovery that the holder has made a false statement on the application or is otherwise not qualified under Wisconsin Statutes or this Chapter.

The Police Department shall review the applicant as part of the operator’s license approval process.

A provisional operator’s license shall be valid for a period of twenty (20) days from the date of issuance and shall expire automatically at the end of that period.

SECTION II

All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby repealed to that extent only.

SECTION III

This Ordinance shall take effect upon passage and publication as provided by law, and the Village Clerk shall amend the Village of Twin Lakes Code of Ordinances and indicate the date and number of this Ordinance therein.

Passed and adopted this _____ day of _____, 2026.

VILLAGE OF TWIN LAKES:

ATTEST:

Howard K. Skinner, Village President

Sabrina Waswo, Village Clerk

MEMBERS VOTING:

_____ Aye _____ Nay _____ Absent _____ Abstained

VILLAGE OF TWIN LAKES

RESOLUTION NO. R2026-5-1

A RESOLUTION URGING THE STATE OF WISCONSIN TO PROVIDE SUSTAINABLE AND ADEQUATE TRANSPORTATION FUNDING

WHEREAS, local units of government in Wisconsin own and maintain approximately 90% of the public road miles in the state, including city and village streets, county highways, and town roads; and

WHEREAS, Wisconsin's economy—rooted in manufacturing, agriculture, and tourism—relies on a safe, reliable, and well-maintained transportation network; and

WHEREAS, local governments greatly appreciate the one-time infusions of General Purpose Revenue, primarily sales and income taxes, and other revenue provided in recent state budgets, which have enabled the initiation and continuation of the successful and popular Local Roads Improvement Program Supplemental (LRIP-S); and

WHEREAS, despite modest increases from the state over the years, transportation aids to local governments remain insufficient to keep pace with inflation and rising construction costs, leaving many communities funded below 2000 levels in real dollars; and

WHEREAS, local governments throughout Wisconsin continue to struggle to perform even routine maintenance, pavement preservation, and safety improvements, resulting in deteriorating roads and bridges; and

WHEREAS, the inaugural inventory and assessment of small bridges between 6 to 20 feet found about 10% of the nearly 17,000 structures to be in poor or severe condition; and

WHEREAS, levy limits and other fiscal constraints prevent local governments from independently filling the funding gap created by inadequate state transportation aids; and

WHEREAS, absent sustainable state funding, many communities have been forced to address their shortfalls by significantly increasing borrowing, deferring essential projects, or imposing local vehicle registration (“wheel”) taxes; and

WHEREAS, Wisconsin motorists currently pay among the lowest transportation user fees in the Midwest, while neighboring states and dozens of others nationwide have enacted long-term revenue measures to keep their transportation systems competitive; and

WHEREAS, Wisconsin is increasingly relying on General Purpose Revenues to make needed investments, potentially pitting transportation against other vital services, such as education; and

WHEREAS, continued lack of growing, dedicated, and predictable revenue places Wisconsin at a growing economic disadvantage by threatening the efficiency of freight movement, the safety of travelers, and the attractiveness of our state to businesses and residents; and

WHEREAS, both Wisconsin’s aging Interstate highway system—largely constructed in the 1950s and 1960s—and our extensive network of state and local roads require predictable, adequate, and sustainable funding to meet current and future needs;

NOW, THEREFORE, BE IT RESOLVED that the Village of Twin Lakes Village Board strongly urges the Governor of Wisconsin and the State Legislature to enact a comprehensive, sustainable transportation funding solution that:

1. Provides adequate and reliable revenue growth for the efficient long-term planning and execution of state and local transportation programs;
2. Includes responsible and prudent use of General Purpose Revenue and bonding;
3. Adjusts any new and existing transportation user fees and other revenue mechanisms to sustain purchasing power in order to maintain and improve Wisconsin’s transportation infrastructure; and
4. Ensures transportation continues to deliver for Wisconsin by adequately funding reconstruction, preservation, and safety investments on the state and local systems.

BE IT FURTHER RESOLVED that the clerk is hereby directed to transmit a copy of this resolution to the Governor’s office, all members of the Wisconsin State Senate and Assembly representing districts within the Village of Twin Lakes, and the League of Wisconsin Municipalities.

Adopted this 18th day of May, 2026.

Sabrina Waswo
Village Clerk

Howard K Skinner
Village President

Members Voting:
_____ Aye
_____ Nay
_____ Absent
_____ Abstained

8.)E.)3.



VILLAGE OF TWIN LAKES

VILLAGE BOARD AGENDA REQUEST FORM

(Required pursuant to A-4 Village Board Agenda Item Submission and Scheduling Policy)

1. GENERAL INFORMATION

Requesting Party (Name & Title): Fire Chief Ron Redlin

Department (if applicable): Fire Department

Date Submitted: 3/30/2026

Meeting Requested : 05/04/2026

2. SUMMARY OF ISSUE

Provide a clear written summary of the matter for discussion or action:

Establishing step raises for full-time Village Fire Department staff, including an explanation of how each step is achieved.

As the Village continues building the full-time Fire/EMS department, staff reviewed compensation structures used by surrounding departments to help establish a pay scale that is competitive while remaining fiscally responsible for a small department. The review included Burlington, Elkhorn, Fontana, Kenosha, Lake Geneva, Pleasant Prairie, Salem Lakes, and Walworth. The review was intended to ensure the Village's compensation structure remains competitive in the regional Fire/EMS labor market, reflects the smaller size of the Twin Lakes department, maintains long-term financial sustainability, and provides a clear career progression.

Regional Pay Comparison

Department	EMT Top Step	AEMT Top Step	Paramedic Top Step
Burlington	\$24.43	-	\$25.93
Elkhorn	\$25.25	\$26.01	\$27.30
Fontana	\$22.38	-	\$27.10
Kenosha	\$30.47	-	\$34.47
Lake Geneva	\$24.47	\$28.64	\$33.53
Pleasant Prairie	\$34.12	-	\$36.17
Salem Lakes	\$23.34	-	\$35.54
Walworth	\$20.00	\$22.42	-

Smaller departments typically have EMT top steps between approximately \$22 and \$26 per hour, while larger departments exceed \$30 per hour due to staffing size and service demand. The proposed Twin Lakes structure focuses on remaining competitive with similarly sized communities while avoiding the long-term payroll commitments associated with larger urban departments. Shift employees work 2,600 hours a year, not 2,080. EMS Supervisor has two different pay rates to represent if they are scheduled on shift due to staff shortages or if they are working the desired Salary Plus 40 hours a week.

Recommended Pay Scale - Fire Department

Shift Employee

Step	FF / EMT	FF / AEMT	FF / Paramedic
Start	\$22.50	\$24.50	\$27.50
Step 1	-	\$25.50	\$28.25
Step 2	-	\$26.25	\$29.00
Step 3	-	\$27.00	\$29.75
Step 4	-	\$28.00	\$30.50

EMS Supervisor

Position	Step 1	Step 2	Step 3
EMS Supervisor - Shift	\$27.7020	\$31.50	
EMS Supervisor - Salary Plus	\$34.8840	\$36.6282	\$38.0000

Step Advancement

Employees hired into Fire Department positions will begin at the Start rate for their classification. Upon successful completion of the employee's probationary period, the employee will advance to Step 1 of the applicable pay scale. Thereafter, employees will advance one step in the pay scale on each annual anniversary of the date they completed probation, until the top step for their classification is reached.

3. REQUESTED OUTCOME

- Discussion Only
- Direction from Committee of the Whole
- Action (following COW discussion)

Describe the recommended action or requested Board direction:

Approval to adopt the proposed Fire Department step pay scale and step increase structure.

4. FISCAL IMPACT (If Applicable)

- No Fiscal Impact
- Fiscal Impact: \$ 16,303.24

Budgeted: Yes No

Account Line: 100-33-52200-50110-000

Funding Source (i.e grant, donation): Currently reimbursed by the Fire/Rescue organization. Future increases are anticipated to be offset by service contract adjustments with the Towns of Randall and Wheatland, as well as ambulance billing revenue.

5. SUPPORTING DOCUMENTATION

Check all that are attached:

- Contracts / Agreements
- Quotes / Proposals
- Ordinance / Resolution Draft
- Maps / Exhibits
- Staff Report / Background Materials
- Other: _____

Submission Reminder

Agenda materials for Committee of the Whole meetings must be submitted to the Village Administrator no later than **9:00 a.m. on the Tuesday preceding the meeting**, in accordance with Village policy.

Administrative Review (For Office Use Only)

- Complete
- Returned for Additional Information
- Deferred

Administrator: _____ Date: _____

Supporting Documentation
2026 Step Increase
Fire Department

The Fire Department personnel work 2600 hours a year. There are 365 days in a year.

- 2600 hours / by 365 days = 7.1233 hours paid per day

Village hired it's full-time staff starting Aug 19th, 2025. From Aug 19th till Dec 31st is 134 days.

- 134 days x 7.1233 hours paid per day = 954.5222 hours left to pay in 2026

Fire Department has 3 different levels of certification, and all have a different pay rate.

- EMT – Basics are currently being paid \$20.52 an hour.
- Suggested pay rate is \$22.50 to be in comparison to local agencies
- \$22.50 minus the current pay of \$20.52 = \$1.98 raise Aug 19th
 - o $\$1.98 \times 954.5222 \text{ hours} = \$1,889.9540 \times 2 \text{ employees} =$
 - o **\$3,779.9079 budget increase for 2026**
- EMT – Advanced are currently being paid \$22.57 an hour.
- Suggested pay rate is \$24.50 to be in comparison to local agencies
- \$24.50 minus the current pay of \$22.57 = \$1.93 raise Aug 19th
 - o $\$1.93 \times 954.5222 \text{ hours} = \$1,842.2278 \times 2 \text{ employees} =$
 - o **\$3,684.4557 budget increase for 2026**
- Step 1 pay increase for Advanced is \$1.00 an hour
 - o $\$1.00 \times 954.5222 \text{ hours} = \$954.5222 \times 2 \text{ Employees} =$
 - o **\$1,909.0444 budget increase for 2026**
- EMT-Paramedics are currently being paid \$24.62 an hour.
- Suggested pay rate is \$27.50 to be in comparison to local agencies
- \$27.50 minus the current pay of \$24.62 = \$2.88 raise Aug 19th
 - o $\$2.88 \times 954.5222 = \$2,749.0239 \times 2 \text{ employees} =$
 - o **\$5,498.0479 budget increase for 2026**
- Step 1 pay increase for Paramedic is \$0.75 an hour
 - o $\$0.75 \times 954.5222 = \$715.8917 \times 2 \text{ employees} =$
 - o **\$1,431.7833 budget increase for 2026**

Total Budget increase for Aug 19th thru Dec 31st, 2026, = \$16,303.2392

ORDINANCE NO. 2026-5-1

**An Ordinance Creating Chapter 8.90 Of The Twin Lakes Code Of Ordinances
Pertaining To Outdoor Lighting**

The President and the Trustees of the VILLAGE OF TWIN LAKES, Kenosha County, Wisconsin, do herewith ordain as follows, to wit:

SECTION I

Chapter 8.90 of the Twin Lakes Code of Ordinances, pertaining to outdoor lighting, be, and hereby, is created to read as follows:

"Chapter 8.90

OUTDOOR LIGHTING

Sections:

8.90.1 Title and Authority.

8.90.2 Purpose and Intent.

8.90.3 Applicability.

8.90.35 Effects on Other Codes.

8.90.4 Definitions.

8.90.5 General Lighting Standards.

8.90.6 Shoreland and Water-Oriented Lighting.

8.90.7 Exemptions.

8.90.75 Nuisance or Public Nuisance Conditions.

8.90.8 Enforcement and Complaints.

8.90.9 Penalties.

8.90.10 Severability.

8.90.11 Effective Date.

8.90.1 Title and Authority.

This Chapter shall be known as the Village of Twin Lakes Outdoor Lighting Ordinance and is adopted pursuant to the Village's authority under Wis. Stat. § 61.34 and other applicable provisions of Wisconsin law.

8.90.2 Purpose and Intent.

The purpose of this Chapter is to ensure adequate and safe outdoor lighting for public and private properties while minimizing glare, light trespass, excessive illumination, and light pollution. This Chapter is intended to preserve the nighttime character and aesthetic qualities of the Village of Twin Lakes, protect navigable waters, conserve energy, prevent lighting nuisances, and allow residents and visitors the peaceful enjoyment of property under natural night sky conditions.

8.90.3 Applicability.

A. This Chapter shall apply to all exterior lighting installed, replaced, relocated, altered, or operated after the effective date of this Chapter.

B. Existing outdoor lighting that does not conform to this Chapter shall be brought into compliance or discontinued within ninety (90) days of the effective date, unless otherwise exempted herein.

C. Outdoor lighting associated with a use or structure that is abandoned as defined elsewhere in the Village Code or ordinances shall be brought into compliance with this Chapter prior to resumption of use.

8.90.35 Effects on Other Codes.

The provisions of this Chapter are intended to supplement other applicable Village codes and zoning requirements and regulations. Compliance with all applicable provisions of a building, zoning, electrical and other Village codes and ordinances must be observed. In the event of a conflict between requirements of this Chapter and other Village codes or ordinances, the more stringent requirement shall apply.

8.90.4 Definitions.

As used in this Chapter, unless the context clearly indicates otherwise, certain words and phrases shall mean the following:

A. "Exterior lighting" means any outdoor artificial illuminating device, whether permanent or portable, used for illumination or advertisement, including general lighting fixtures, search lights, spot lights and flood lights, whether for architectural lighting, parking lot lighting, landscape lighting, signage/billboards, street lighting, or any other purpose. "Exterior lighting" is used interchangeably with "exterior lights," "outdoor lights," and "outdoor lighting."

B. "Glare, or light glare" means a light ray emanating directly from a lamp, reflector or lens such that it falls directly on the eye of the observer.

C. "Light trespass" means light emitted beyond the property boundary exceeding one-half (0.5) foot-candle, equivalent to five and four-tenths (5.4) lux, measured at four (4) feet

above ground level at the property line, or four (4) feet above the water surface at a point one hundred fifty (150) feet from the shoreline.

D. "Luminaire or luminaries" means the complete lighting assembly, less the support assembly. For purposes of determining total light output from a luminaire, light assemblies which include multiple unshielded or partially shielded lamps on a single pole or standard shall be considered as a single unit.

E. "Security lighting" means illumination used as a preventative or corrective measure against intrusions or other criminal activity on a physical piece of property.

F. "Shielded or light shield" means any attachment which interrupts and blocks the path of light emitted from a luminary or fixture. A shield or light shield shall block the direct observation of the light producing portion of the fixture from direct view or interrupt the direct viewing of the light producing portion so as to avoid light trespass or glare as defined above.

8.90.5 General Lighting Standards.

A. All outdoor luminaries producing artificial light shall be located, sized, shielded and/or directed in such manner that they do not constitute light trespass to adjacent properties, public roadways, private roadways or navigable waters as defined herein. Beyond the shielding requirements of this Chapter, all light fixtures shall be located, aimed or shielded so as to eliminate light trespassing across property boundaries.

B. All light fixtures that are required to be shielded shall be installed and maintained in such a manner that the shielding is effective.

C. Outdoor light poles or support assemblies shall not exceed twenty-five (25) feet.

D. Flashing, pulsating, rotating, oscillating, laser lights, including laser light shows and aerial laser lights, strobe, or search light-type lighting is prohibited.

E. All architectural lighting, per fixture, shall be 150 Watts or less (incandescent) or 60 Watts or less (LED or other types), and lights shall have at least 90% of their light falling on the illuminated structure.

F. No outdoor luminaries may be operated in such a manner as to constitute a hazard or danger to persons, or to safe vehicular or boating operations.

G. Special events lighting for any temporary use using exterior lighting which is not in complete compliance with the requirements of this section shall secure a temporary use permit in advance.

H. Motion-activated security lighting shall not be activated by movement or activity beyond the property boundaries, including by movement or activity on public or private roads. Motion-activated security lighting shall not be illuminated for more than three (3)

minutes after motion has ceased. Motion sensors shall be aimed and adjusted to prevent activation by minor movement, including trees, vegetation, insects, or activity beyond the property boundaries, and shall be so aimed and shielded to prevent light trespass.

8.90.6 Shoreland and Water-Oriented Lighting.

Shoreland and water-oriented lighting pertains to all lighting on berthing structures, piers or docks designed to illuminate those structures. Lighting or luminaries on docks, piers, berthing structures, or shoreline areas shall be shielded to prevent direct visibility beyond fifty (50) feet. Low wattage solar lights are acceptable.

8.90.7 Exemptions.

The following are exempt from the requirements of this Chapter, to the extent described as follows:

A. Temporary lighting for civic events, road construction, emergency repair or maintenance of utility lines, sewer, water mains or similar public infrastructure is exempt from this Chapter.

B. Temporary ice activity illumination is permitted when ice conditions allow and persons are present and actively participating. Illumination shall be extinguished when persons are no longer present.

C. All low voltage landscape and low voltage holiday lighting and accent lighting are exempt from the requirements of this Chapter, including lighting with no individual bulb(s) or lamp with a rating greater than five (5) watts, such as decorative string lights or pathway lights provided such lighting does not create glare, light trespass or nuisance condition.

D. Public lighting, and emergency lighting necessary for safety.

E. Temporary lighting legally allowed for hunting, fishing or trapping while those activities are actually taking place and persons involved are actively present.

F. Flagpoles and other elevated objects such as state and national flags, statues, entranceway markers, or other top-of-pole mounted objects which cannot be illuminated with downward-directed lighting may be used only in the form of one (1) narrow-cone spotlight per flag which confines the illumination to the object of interest and provides that the lighting is restricted to an angle of not less than 75 degrees upward from the horizontal.

G. Recreation uses of exterior lighting for outdoor recreational uses such as ball diamonds, playing fields, golf driving ranges, tennis courts, parks and similar outdoor recreational areas and uses may be exempted from some or all of this Chapter if approved by the Plan Commission and Village of Twin Lakes Board of Trustees following an adequate plan review. The Village of Twin Lakes Board of Trustees retained the right to determine times in hours of illumination regarding recreational uses and activities.

H. Temporary exemption may be granted following a request to the Village of Twin Lakes Clerk describing the reasons and need for the request and the nature of the exemption request. The Village Clerk shall provide the Village Board with the request for its approval. If approved by the Village Board, the Village of Twin Lakes Clerk will provide the approval in writing and notify the Police Department of the same. Exemptions shall not be allowed for more than 30 days, except that a maximum of one 30-day renewal may be approved via the manner described in this subsection. The Village Board reserves the right to terminate any temporary light ordinance exemption for any reasonable cause, including but not limited to, concerns about safety or light trespass.

8.90.75 Nuisance or Public Nuisance Conditions.

For the purposes of this Chapter, a nuisance or public nuisance means any outdoor lighting installed, operated, or maintained in violation of this Chapter, including but not limited to, the following:

A. Lighting that produces glare which interferes with the use or enjoyment of neighboring properties.

B. Illumination that extends across property lines or onto navigable waters so as to create a hazard or disturbance.

C. Lighting that causes unsafe conditions for motorist, pedestrians, or boaters.

D. Failure to shield or direct lighting as required by this Chapter.

8.90.8 Enforcement and Complaints.

Investigations of possible violations of this Chapter shall generally be initiated upon receipt of a written or verbal complaint from an identifiable complainant who is willing to provide their name and contact information. Anonymous complaints shall not, by themselves, prompt an investigation or enforcement action. Notwithstanding the foregoing, a law enforcement officer or authorized official may initiate enforcement without a named complainant when a lighting condition is personally observed and reasonably determined to pose a substantial risk to public safety, including but not limited to hazards affecting vehicular or pedestrian traffic, navigation on waterways, or other conditions creating an immediate threat to the general public.

8.90.9 Penalties.

It shall be unlawful for any person to violate any provision of this Chapter. Each day that the violation continues after notification of noncompliance shall constitute a separate offense. The Village of Twin Lakes may institute appropriate action or proceedings to enjoining violations of this Chapter or applicable Wisconsin statutes, in addition to or in lieu of other enforcement actions, including the issuance of citations. Violations are subject to forfeitures of not less than one hundred dollars (\$100.00) nor more than two hundred fifty dollars (\$250.00) plus the costs of prosecution.

8.90.10 Severability.

If any portion of this Chapter is held invalid, the remaining provisions shall remain in full force and effect.

8.90.11 Effective Date.

This Chapter shall take effect upon adoption and publication by law, and the Village Clerk/Treasurer shall so amend the Village of Twin Lakes Code of Ordinances, and shall indicate the date and number of this creating Ordinance therein.”

SECTION II

All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

SECTION III

This Ordinance shall take effect immediately upon passage and publication as provided by law, and the Village Clerk/Treasurer shall so amend the Village of Twin Lakes Code of Ordinances, and shall indicate the date and number of this creating Ordinance therein.

Dated this ___ day of _____, 2026.

ATTEST:

VILLAGE OF TWIN LAKES

Sabrina Waswo, Village Clerk

Howard K. Skinner, Village President

Members Voting:

___ Aye ___ Absent

___ Nay ___ Abstained



VILLAGE OF TWIN LAKES VILLAGE BOARD AGENDA REQUEST FORM

(Required pursuant to A-4 Village Board Agenda Item Submission and Scheduling Policy)

1. GENERAL INFORMATION

Requesting Party (Name & Title): **Police Chief Katie Hall**

Department (if applicable): **Police Department**

Date Submitted: **05/11/2026**

Meeting Requested: **Emergency 5/18/2026 Meeting or Special Board Meeting**

2. SUMMARY OF ISSUE

Provide a clear written summary of the matter for discussion or action: **Please see attached Proposal**

3. REQUESTED OUTCOME

- Discussion Only
- Direction from Committee of the Whole
- Action (following discussion)

Describe the recommended action or requested Board direction:

4. FISCAL IMPACT (If Applicable)

- No Fiscal Impact
- Fiscal Impact: **\$73,931.15**

Budgeted: Yes No

Account Line: _____

Funding Source (i.e grant, donation): **Grant and Village funding**

5. SUPPORTING DOCUMENTATION

Check all that are attached:

- Contracts / Agreements
- Quotes / Proposals**
- Ordinance / Resolution Draft
- Maps / Exhibits

Staff Report / Background Materials

XX Other: Award Letter and Planned Updates

Submission Reminder

Agenda materials for Committee of the Whole meetings must be submitted to the Village Administrator no later than **9:00 a.m. on the Tuesday preceding the meeting**, in accordance with Village policy.

Administrative Review (For Office Use Only)

Complete

Returned for Additional Information

Deferred

Administrator: _____ Date: _____



VILLAGE OF TWIN LAKES

POLICE DEPARTMENT

920 Lance Drive • Box 549 • Twin Lakes, Wisconsin 53181
Phone (262) 877-9056 • Fax (262) 877-2699



Proposal: Request for Approval for FY2026 Interoperable Radio Grant Acceptance

Members of the Twin Lakes Village Board,

I am pleased to inform the Board that the Village of Twin Lakes Police Department has been awarded funding through the Wisconsin Department of Military Affairs (DMA) / Office of Emergency Communications (OEC) FY2026 Interoperable Radio Grant Program. This grant assists public safety agencies in transitioning to the upgraded WISCOM 800 interoperable radio system and improving statewide emergency communications capabilities.

This award provides the Village with a significant opportunity to modernize our communications infrastructure while leveraging State funding assistance to offset a portion of the overall project costs.

Grant Award Summary

The Village of Twin Lakes was awarded funding under Grant Number **2026-IR171** with an approved grant amount of **\$50,000** (maximum award).

Under the grant program, the State of Wisconsin will reimburse approximately **80% of eligible project costs up to the \$50,000 grant limit**, resulting in approximately **\$40,000 in State reimbursement funding** toward this project. The remaining project costs would be the responsibility of the Village.

The grant period runs from **May 7, 2026 through May 7, 2027**, and the signed acceptance documents must be returned no later than **June 8, 2026**.

Failure to accept the award within the required timeframe could result in the loss of grant funding.

Importance of the WISCOM Upgrade

WISCOM 800 is Wisconsin's statewide interoperable public safety communications network, designed to allow local, county, state, and federal agencies to communicate seamlessly during emergencies, mutual aid incidents, and day-to-day operations.

As more agencies transition to WISCOM, it is critical that the Village of Twin Lakes maintain compatibility with neighboring jurisdictions and statewide emergency response systems.

Currently, communications with some agencies, including Kenosha County agencies assisting within the Village during critical incidents, can oftentimes be limited by interoperability and radio communication challenges. Effective and reliable communications are critical to officer safety, coordinated response efforts, and overall public safety operations.

The proposed dispatch center upgrade, portable radio replacements, and squad radio upgrades are expected to significantly improve communication clarity, interoperability, and coordination capabilities with surrounding agencies during both daily operations and emergency incidents.

This project will improve:

- Officer safety
- Communication reliability
- Interoperability with surrounding agencies
- Emergency response coordination
- Long-term communications capabilities

The State has also advised that interoperability and encryption requirements will continue evolving as WISCOM implementation expands statewide.

Recommended Equipment Purchases

Based on operational needs and available grant funding, I recommend moving forward with the following upgrades:

Dispatch Radio Upgrade

The dispatch upgrade will provide dual-band VHF / 7-800 capability, interoperability programming, encryption support, and updated dispatch communications equipment necessary for WISCOM operations.

Portable Radios

The proposed portable radios will provide officers with modern dual-band interoperable radios equipped with P25 trunking, AES encryption, and over-the-air programming capabilities to improve field communications and officer safety.

Squad Radios

The squad radio upgrades will improve in-vehicle communication reliability, interoperability, and operational coverage while ensuring compatibility with the WISCOM system.

Financial Impact and Cost Savings

The Village currently has valid vendor quotes through the Wisconsin State Contract pricing program for all proposed communications upgrades.

The attached quotes include:

- Dispatch Radio Upgrade: **\$12,104.85**
- Portable Radios (19): **\$74,426.30**
- Squad Radios (5): **\$27,400.00**

This brings the total communications upgrade project to approximately **\$113,931.15**.

Although the Village's contribution exceeds the minimum required local match amount, this grant still provides a significant financial benefit by offsetting approximately **\$40,000** of the overall project costs.

Additionally, the Village has been advised by the vendor that radio equipment pricing is expected to increase by approximately **40%** once the current quotes expire due to manufacture and market-related cost increases.

For that reason, I believe it is financially and operationally beneficial to complete the dispatch upgrade, portable radio replacements, and squad radio upgrades together while:

- Current State contract pricing remains available
- State reimbursement funding is available
- Equipment pricing remains substantially lower than projected future costs

Moving forward at this time allows the Village to:

- Maximize available State funding
- Lock in current contract pricing
- Avoid substantial future equipment cost increases
- Complete necessary upgrades at significantly reduced pricing compared to projected future costs

Completing the full upgrade now ensures all communications equipment is standardized, fully interoperable, and compatible across the department. Delaying portions of the project could result in substantially higher future replacement costs while reducing the overall value of the current State funding opportunity.

The attached quotes demonstrate the value currently available through this grant cycle and state purchasing program.

Operational Need

Reliable radio communications are one of the most important tools used by law enforcement personnel. Upgrading the Village's communications equipment ensures officers can communicate effectively during emergencies and coordinate efficiently with surrounding agencies and emergency responders.

Delaying these upgrades would likely result in substantially higher future costs while also increasing the risk of operating with outdated communications equipment as statewide interoperability standards continue evolving.

Recommendation

Based on the operational need, significant State funding support, current pricing advantages, and long-term public safety benefits, I respectfully request Board approval for:

1. Acceptance of the FY2026 Interoperable Radio Grant Award
2. Authorization to proceed with the dispatch radio upgrade, portable radio purchases, and squad radio upgrades outlined in the attached quotes
3. Authorization for the appropriate Village officials to execute all required grant and procurement documents

This project represents an important investment in public safety, officer communications, and the Village's long-term emergency response capabilities.

Thank you for your consideration and continued support of the Twin Lakes Police Department and the safety of our community.

Respectfully submitted,

Katie Hall

Katie Hall
Police Chief
Twin Lakes Police Department



State of Wisconsin / DEPARTMENT OF MILITARY AFFAIRS

PO BOX 14587
MADISON 53708-0587

OFFICE OF EMERGENCY COMMUNICATIONS

TELEPHONE 608 888-5501

May 7, 2026

Village of Twin Lakes
Katie Hall, Chief of Police
920 Lance Drive
Twin Lakes, WI 53181

Re: **FY26 Interoperable Radio Grant Program**

Dear Katie Hall,

The Wisconsin Department of Military Affairs/Office of Emergency Communications (DMA/OEC) is pleased to award **Village of Twin Lakes** state funding through the Interoperable Radio Grant Program to assist local government agencies with purchasing radios and equipment needed to transition from legacy VHF WISCOM to WISCOM 800. Before work on the grant project can begin, we require the following:

1. A thorough review of each document within this award package (award letter and Attachments A-E of the award letter).
2. The signature and initials of the **Signatory Official** where indicated including the bottom of each page and the last page. Electronic signatures are acceptable.
3. Agreement with the terms and conditions of the grant award. The **Signatory Official** is responsible for ensuring that the agency so agrees. If the agency or signatory official does not agree, they may notify the program contact identified in the award package to decline the award.
4. The initials of the **Main Point of Contact** where indicated for any budget notes and/or special conditions that are listed.
5. Maintenance by the receiving agency of a copy of the signed award documents.
6. The return of the signed award documents via email within thirty (30) days to interop@widma.gov.

Please feel free to reach out to me with any questions. We look forward to a collaborative working relationship with **Village of Twin Lakes**.

Sincerely,

Grant Grywalsky
NextGen9-1-1 Grant Specialist
Office of Emergency Communications
WI Department of Military Affairs

AWARD LETTER

May 7, 2026

Village of Twin Lakes
Katie Hall, Chief of Police
920 Lance Drive
Twin Lakes, WI 53181

Re: **FY26 Interoperable Radio Grant Program**

Grant Number: **2026-IR171**

The Department of Military Affairs (DMA), Office of Emergency Communications (OEC) awards to **Village of Twin Lakes** (the Grantee), the amount of \$50,000.00 for projects pursuant to Wis. Stat. § 323.29(5).

This grant may be used until **May 7, 2027**, for the projects consistent with the budget and general conditions in Attachment A, subject to any grant assurances set forth in Attachment B, the reporting requirements outlined in Attachment C, and the programming requirements outlined in Attachment D and the approved budget in Attachment E. Attachments A-E are incorporated into this award letter.

The Grantee shall administer the projects for which this grant is awarded in accordance with the applicable rules, regulations, and conditions of the Department of Military Affairs.

This grant shall become effective, and funds may be obligated (unless otherwise specified in Attachments A, B and/or C) starting after the Grantee signs and returns a signed version of this grant award to the Department of Military Affairs, but no sooner than May 7, 2026. Keep a copy of these documents for your records.

Signed by:

4249C555540744F...
Erik Viel, Director
Office of Emergency Communications
Wisconsin Department of Military Affairs

5/7/2026 | 11:41 AM CDT
Date

By signing below, the Grantee, Village of Twin Lakes accepts the grant and terms and conditions of the grant as set forth in the award letter and Attachments A-E of the award letter.

Grantee: **Village of Twin Lakes**

By: _____
Katie Hall
Chief of Police

Date

ATTACHMENT A – GRANT SUMMARY AND AWARD CONDITIONS

Grantee: **Village of Twin Lakes** Grant Number: **2026-IR171**
 Project Title: **FY26 Interoperable Radio Grant Program**
 Statute Reference: **§ 323.29(5)**
 STATE ID: **465.315RGP**

Grant Period from: **May 7, 2026 to May 7, 2027**

APPROVED BUDGET

See Attachment E for complete approved budget

STATE (80%) TOTAL	MATCH (20%) TOTAL	TOTAL APPROVED BUDGET
\$40,000.00	\$10,000.00	\$50,000.00

Budget Note(s) **Main Point of Contact: Initials _____ Date _____**

1. The total approved budget was reduced to not exceed the maximum \$50,000 project total.
2. BeOn was removed from the final approved budget because it is a non P25 standard feature. Please contact Interop@widma.gov if you have any questions about the changes to your budget.

Special Condition(s) **Main Point of Contact: Initials _____ Date _____**

The following must be addressed during the performance period:

1. Upon review of the submitted communications interoperability plan, it was identified that additional information is needed. Prior to the end of the grant period, the grantee must submit an updated and final communications interoperability plan. Additional information on what should be included will be provided post-award. DMA will be providing a template that can be used.
2. Prior to the end of the grant project period, the grantee must submit a written plan for implementing and maintaining the use of encryption on the radios purchased, replaced, or upgraded with grant funds. The plan must identify who is responsible for maintaining the encryption keys that will be used, include reference to the use of AES and multi-key encryption only, and also include language regarding compliance with the WI Storage Location Number Plan for WI.

Grant/Budget Modifications

Proposed budget changes in excess of 10% of the total project budget, or a change to include a grant expense not previously approved, requires a written modification request prior to any budget reallocations. In most circumstances, grant modifications cannot increase the award total. Contact Grant Grywalsky for a Modification Request Form.

Any changes in the Grantee’s personnel involved with the grant, including the main point of contact, the secondary contact and the signatory official, need to be reported to grant administrative staff via email.

Name of Grant Specialist: **Grant Grywalsky** Phone Number: **608-471-2155**
 Email: Grant.Grywalsky@widma.gov General OEC Email: Interop@widma.gov

Signatory Official
Initials _____
Date _____

ATTACHMENT A – GRANT SUMMARY AND AWARD CONDITIONS

Award General Conditions

1. *WISCOM 800 Affiliation:* Every radio that is purchased or programmed using grant funds must affiliate over RF onto the WISCOM 800 system when it becomes available to ensure that the radio(s) can connect to the new system. Some radio shops may be able perform this for you when they are programming the radios. If you would like to request a report of what newly purchased radios have affiliated to the system to verify that this step has been completed, please send an email to interop@widma.gov.

2. *Programming:* All radios purchased, replaced or upgraded with grant funds must be programmed to include the minimum prescribed set of state, national, and federal interoperability channels outlined in Attachment D – Wisconsin Interoperability Programming Requirements. Programming of WISCOM 800 can only be done by programmers who have been issued a WISCOM 800 advanced system key by the OEC. Code plugs may be audited for compliance. If encryption is being purchased with grant funds, the grantee must follow the Storage Location Number (SLN) Plan for Wisconsin which can be found here - <https://oec.wi.gov/wisconsin-statewide-encryption-plan/>.

3. *Training:* All personnel who utilize equipment purchased with funds from this grant must receive training either through the equipment vendor or other competent source specific to that piece of equipment before it is put into service. The Grantee is required to maintain proper training records and submit them with the grant closeout documentation.

4. *Fiscal Compliance:* To be allowable under a grant program, costs must match the approved budget and must be obligated during the grant performance period. Payment must be made within 60 days of the grant performance period ending date. Taxes are not allowable.

5. *Allowable Costs:* Costs must be allowable and meet grant goals and objectives. No costs or services that will be funded with grant dollars may be incurred outside of the approved grant performance period.

6. *Programmatic Changes:* No changes may be made to the terms and conditions of the grant without **prior** approval from DMA by the DMA Grant Specialist. Proposed changes may be requested by submitting a modification request via email. Changes requiring a modification may include but are not limited to Budget, Scope of Project, Period of Performance, main point of contact, secondary point of contact, signatory official, and/or applicable Performance Measures.

7. *Contracts and Procurement:* The Grantee shall use their own procurement procedures and regulations, provided that the procurement conforms to applicable state law and procurement standards. Copies of legal agreements shall be submitted to the DMA Grant Specialist as deemed necessary, which may include procurement solicitations, contracts, or interdepartmental agreements and memoranda of understanding (MOU) among collaborating agencies.

8. *Conflict of Interest:* No staff member of the Grantee may use their position to obtain financial gain or anything of substantial value for the private benefit to themselves, their immediate family, or an organization with which they are associated, such as a royalty, commission, contingent fee, brokerage fee, consultant fee, or other benefit. Wis. Stat. § 19.59(1)(a).

Signatory Official

Initials _____

Date _____

ATTACHMENT A – GRANT SUMMARY AND AWARD CONDITIONS

9. *Fiscal Control:* The Grantee will use fiscal control and fund accounting procedures and will ensure proper disbursement of, and accounting for, funds received and distributed under this program, per Wis. Stat. § 16.41 (Agency and authority accounting; information; aid).

10. *Disbursement:* Grant funds will be disbursed in the form of reimbursement by DMA upon completion of approved Quarterly Program Report(s), Project Closeout, and satisfaction of Special Conditions. The Final Closeout Report is considered your Request for Reimbursement and must include copies of paid detailed invoices/receipts, necessary supporting documentation and a completed Request for Reimbursement Form signed by the Signatory Official for your agency.

11. *Program Income:* All income generated as a direct result of a grant-funded project shall be deemed program income. Program income must be used for the purpose and under the conditions applicable to the award. Program income should be used as earned and accounted for in your reimbursement request.

12. *Copyright, Acknowledgement, and Publications:* The Grantee will comply with all copyright and materials acknowledgement requirements as addressed in the projects' grant guidelines. The Wisconsin Department of Military Affairs reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for DMA purposes the following: the copyright in any work developed under this grant and; any rights of copyright to which the Grantee or a contractor purchases ownership with grant support. The content of any grant-funded publication or product may be reprinted in whole or in part, with credit to the DMA acknowledged. When issuing statements, press releases, and other documents describing projects or programs funded in whole or in part with grant funds, the Grantee shall clearly acknowledge the receipt of grant funds in a statement.

13. *Grant Compliance:* Grantee must comply with the Grant Announcement used to announce the funding opportunity and the requirements listed within the award letter and Attachments A-E of the award letter.

14. *Grant Reporting:* The Grantee shall ensure that all grant reporting will be timely on a schedule established by the DMA. Grant reporting information provided to the DMA staff shall accurately assess the completeness of grant goals, activities, benchmarks and target dates.

15. *Cooperation with Evaluation or Audit:* The Grantee shall cooperate with the performance of any evaluation or audit of the program by the Interoperability Council, DMA or by their contractors.

Signatory Official
Initials _____
Date _____

ATTACHMENT B – GRANT ASSURANCES

1. Wisconsin State Statute and Standards Compliance

The Grantee agrees to comply with the requirements outlined in the statewide public safety interoperable communication system statute (Wis. Stat. § 323.29). Please be advised that if the Grantee is deemed to be out of compliance with Wis. Stat. § 323.29 or any grant conditions or requirements, current grant funds may be withheld or de-obligated and the approval of future grant funds may be impacted.

2. Grant Administration Training

The Grantee shall make every effort to participate in any applicable grant program conference calls, administrative trainings, or technical assistance supplied by DMA.

3. Audit Requirements

- a. The Grantee agrees to comply with all applicable Wisconsin State Purchases Law pursuant to Wis. Stat. Chapter 16; purchasing rules and regulations.
- b. The Grantee is prohibited from transferring funds between programs (i.e., NextGen9-1-1 Program, Homeland Security, Emergency Management Program Grant, etc.)
- c. The Grantee agrees to fully cooperate with compliance audits including periodic programmatic, fiscal monitoring, records review and site visits conducted by DMA. Grantees agree to submit timely and accurate Quarterly Program Reports to DMA as required and to participate in DMA sponsored surveys and all other required reports related to any DMA-administered grant program. DMA reserves the right to deny payment to any approved programs for failure to comply with this provision.

4. Matching Funds

This grant award requires a 20% local match. Matching funds must be an allowable expense under the grant program, must be cash match (in-kind is not allowed), and must come from a local funding source. By accepting this grant award, the Grantee is certifying that it has the funding available to cover the total cost of the project prior to receiving reimbursement by DMA. The 80% state reimbursement will be a one-time payment at the close out of the grant when all funds have been expended.

5. Payment Methodology and Withholding Grant Funds

DMA shall only remit funds to Grantees upon receipt of a Grant Reimbursement Request Form, signed by the Signatory Official, at the close out of the grant performance period that includes the required supporting documentation. If purchasing is to be completed by an agency other than the named grantee, a written agreement must be provided to DMA for approval prior to paying any invoices. The Grantee fully understands that DMA has the right to withhold, suspend or terminate grant funds to any recipient that fails to conform to the requirements (general/special conditions, reporting) outlined in the award letter and Attachments A-E of the award letter. If the Grantee is deemed to be out of compliance with the applicable provisions of Wis. Stat. § 323.29 or any grant conditions or requirements that would make the Grantee ineligible to receive grant funding, current grant funds may be withheld or de-obligated, and the approval of future grant funds may be impacted.

6. Non-Appropriation

All awards are subject to the availability of appropriated state funds and to any modifications or additional requirements that may be imposed by law.

Signatory Official
Initials _____
Date _____

ATTACHMENT B – GRANT ASSURANCES

7. Maintenance of Records

All grant documents including but not limited to invoices, purchase orders, packing slips, equipment make, model and serial numbers, must be maintained by the Grantee for a minimum of four (4) years after the DMA closeout date.

8. Property acquired with grant funds

DMA requires that property acquired with grant funds be tagged and tracked detailing the description of the property, serial or identification number, source of property, name of owner, acquisition date, cost, location, and condition. Title to property acquired in whole or part with grant funds shall vest in the Grantee, subject to divestment at the option of DMA where its use is discontinued. Grantees shall exercise due caution in the use, maintenance, protection and preservation of such property. Grantees that accept grant funding are responsible for all sustainment and replacement costs after the end of the grant performance period.

9. Equal Opportunity, Non-discrimination and Affirmative Action Program Requirements

It is the responsibility of all Grantees to ensure that their employment practices comply with Equal Opportunity Requirements, s. 51.01 (5), Wis. Stats., s. 111.32 (13)(m), Wis. Stats., and Gubernatorial Executive Orders governing the promotion of a diverse workforce, equal opportunity and the prevention of sexual harassment and including where applicable, the requirement of Grantees to formulate, implement and file an Equal Opportunity Plan with DMA.

In connection with the performance of work under this grant, the Grantee agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Wis. Stat. § 51.01(5), sexual orientation as defined in Wis. Stat. § 111.32(13m), or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the Grantee further agrees to take affirmative action to ensure equal employment opportunities.

Pursuant to 2019 Wisconsin Executive Order 1, Grantee agrees it will hire only on the basis of merit and will not discriminate against any persons performing a contract, subcontract or grant because of military or veteran status, gender identity or expression, marital or familial status, genetic information or political affiliation.

10. Ethical Standards/Prohibited Political Activity

It is the responsibility of all Grantees to comply with applicable provisions of Wis. Stats. Chapter 19, Subchapter III – Code of Ethics for Public Officials and Employees, and the provisions of the Hatch Act, which limit the political activity of public employees.

11. Collection of Unallowable Costs

Payments made for costs determined to be unallowable by either the awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the State of Wisconsin in accordance with instructions from the state agency that determined the costs are unallowable unless state statute directs otherwise.

Signatory Official
Initials _____
Date _____

ATTACHMENT C – REPORTING REQUIREMENTS AND CLOSEOUT

Reporting Requirements

Grantee agrees to meet reasonable fiscal and administrative requirements to account for its grant funds in accordance with state statute, administrative code, and as DMA may require, including but not limited to submitting quarterly progress reports, final financial reports, and closeout documentation. Templates for the quarterly reports will be made available at a later date.

Quarterly reports (with the exception of the closeout report) must be sent to Grant Grywalsky or interop@widma.gov by the end of the following month after the close of each calendar quarter as follows:

Report 1 – Grant Performance Period Start to August 5, 2026	Due: September 4, 2026
Report 2 – August 6, 2026, to November 4, 2026	Due: December 4, 2026
Report 3 – November 5, 2026, to February 3, 2027	Due: March 5, 2027
Report 4 – February 4, 2027, to May 7, 2027	Due: At Closeout

Failure to comply with this provision may result in the withholding of grant funds until the delinquent report is received. If a Grantee closes out their project prior to the grant performance period end date, the closeout report is required within sixty (60) days of the final expense and invoice.

Grant Closeout

After the grant performance period ends, the Grantee must submit all closeout documents and complete closeout requirements within 60 days. Extension requests must be submitted a minimum of 30 days before the end date of the grant performance period and will be reviewed by program staff on a case-by-case basis. Requests to extend the grant performance period are generally discouraged. There is no guarantee of an extension request approval and extensions are contingent on state fiscal year deadlines and state statutory requirements.

Unless requested in advance, grant reimbursement payment will be in the form of a check. If the Grantee prefers electronic payment via ACH, please contact Grant Grywalsky for more information.

To closeout a grant, DMA requires submission of:

- *Grant Reimbursement Request Form* – expenditures on the Grant Reimbursement Form must have been incurred within the approved period of performance listed on these award documents.
- *Invoices and proof of payment* for all grant funded items identified on the Grant Reimbursement Request Form. Proof of payment can be a copy of the check or a general ledger report with the check number.
- *A copy of the procurement information* authorizing that type of purchase if not already submitted to OEC.
- *A final equipment inventory report* – this report is required for any equipment purchased with a single per unit cost in excess of \$5,000 and should include serial numbers for equipment. A template will be provided.

Upon completion of the closeout process, DMA will send a Closeout Letter to Grantees, advising the grant is closed.

Signatory Official

Initials _____

Date _____

ATTACHMENT D – WISCONSIN INTEROPERABILITY PROGRAMMING REQUIREMENTS

See additional document included with award email.

Signatory Official
Initials _____
Date _____

ATTACHMENT E – APPROVED BUDGET

See additional document included with award email.

Signatory Official
Initials _____
Date _____

SIGNATURE/ACCEPTANCE

As the duly authorized representative, I certify that this award package was received and reviewed by the appropriate members of this organization. I also acknowledge receipt of the grant award letter and Attachments A-E of the award letter. I understand that this grant is awarded subject to compliance with all certifications and conditions described in those documents.

Signature of Authorized Agent	Date	Village of Twin Lakes Agency
Katie Hall		2026-IR171
Name (printed)		Grant Award Number

Substitute signing or stamping is not accepted.

PLEASE SIGN DOCUMENTS, KEEP ONE COPY FOR RECORDS AND RETURN A SIGNED, SCANNED VERSION VIA EMAIL WITHIN THIRTY (30) DAYS TO:

Interop@widma.gov
Subject: Signed Grant Award Documents

WISCONSIN
INTEROPERABILITY
SEAMLESS STATEWIDE **A** PUBLIC SAFETY RADIO COMMUNICATIONS

TONY EVERS,
Governor

JAMIE FORMEA,
Vice-Chairperson
Interoperability Council

Memorandum

Subject: Planned Updates to WISCOM 800 Interoperability Talkgroup Lineup
To: WISCOM 800 User Community
Date: May 7, 2026

As development of the WISCOM 800 interoperable communications system continues, the Interoperability Council, its subcommittees, and the Office of Emergency Communications (OEC) remain focused on ensuring the system meets the operational needs of Wisconsin’s public safety community.

Based on continued review of stakeholder input and evolving requirements for public safety operations, updates to the existing interoperability talkgroup lineup are being considered prior to the system’s initial operational launch. These updates are intended to improve both usability and operational security when WISCOM is used during local, regional, and statewide incidents.

Examples of changes currently under consideration include:

- Expansion of the number of interoperable talkgroups available within each region; and
- Development of an interoperable encryption plan to support operational security needs during incidents where secure communications are required.

These efforts are focused on strengthening WISCOM’s role as a flexible and reliable interoperability platform while recognizing the varied operational environments in which the system will be used.

Grant Program Impacts

Agencies awarded funding under the FY2025 and FY2026 Interoperability Grant Programs will not be required to program channels or talkgroups beyond the original requirements communicated as part of those grant programs. The minimum programming requirements outlined in the grant announcements and award packages remain in effect for those awards.

Once the revised interoperability plan is finalized, programming of the full interoperability talkgroup lineup will be strongly recommended for all WISCOM 800 users, including FY2025 and FY2026 grant recipients, to support statewide interoperability and preparedness.

Next Steps

Revised interoperability talkgroup information will be included with system programming guidance to support subscriber onboarding. Additional details and formal guidance will be shared with users as they are finalized.

Thank you for your continued engagement and feedback as we prepare to bring the WISCOM 800 system online. Stakeholder input remains a critical part of building a system that meets the needs of Wisconsin’s public safety community.

Signed by:

 4249C565540744F...
 Erik Viel, Director of Emergency Communications

Signed by:

 78B60244C34B40A...
 Jamie Formea, Interoperability Council Vice-Chairperson

Line #	Add-on interop software	Unit Price	Qty	Ext. Price
18	EF Johnson MDC1200/GE-Star Signaling	\$48.00	1	\$48.00
19	EF Johnson P25 Authentication	\$50.00	1	\$50.00
20	EF Johnson Viking AES Multikey Encryption	\$300.00	1	\$300.00
SubTotal				\$398.00

Line #	Programming	Unit Price	Qty	Ext. Price
21	Programming template development	\$750.00	1	\$750.00
22	Labor Programming Radio -Each Unit	\$45.00	1	\$45.00
SubTotal				\$795.00

Line #	Antenna system	Unit Price	Qty	Ext. Price
23	Sinclair 136-960 MHz 2dBi Tri-band Omni Antenna W/N Female Connector	\$638.60	1	\$638.60
24	Times Microwave 3/8" Ultra Low Loss Coax Cable Sold Per Foot	\$2.45	125	\$306.25
25	Belden 9201 RG-58/U black coax. 53.5 Ohm solid center conductor, 78% shield coverage, 66% vel. of	\$1.49	25	\$37.25
26	RF Industries N MaleConnector for RG58/U, 58A/U, 141, & Ultralink. 0-3 GHz freq range. 1000 Vpeak	\$14.29	2	\$28.58
27	RF Industries Coax Connectors, N-Male	\$15.55	3	\$46.65
28	Amphenol Connector, N-Female No-trim braid straight crimp, LMR-400	\$18.00	1	\$18.00
29	PolyPhaser - Flange Arrestor, N/F 125-1000 MHz	\$129.00	1	\$129.00
30	Rohn Products LLC - 3 ft. light duty tripod	\$144.00	1	\$144.00
31	Misc. Mast, bolts, roof sealer/cement, clamps, tape, ties, wiring	\$200.00	1	\$200.00
SubTotal				\$1,548.33

Line #	Rack equipment	Unit Price	Qty	Ext. Price
32	Samlex Power Supply	\$227.52	1	\$227.52
33	Samlex Rack Mount Plate Single Tray Sec Series Desktop Supplies Mounting Accessory	\$75.00	1	\$75.00
34	Utility Shelf 14.50" depth 2 space	\$140.00	1	\$140.00
SubTotal				\$442.52

Line #	Radio Installation Labor	Unit Price	Qty	Ext. Price
35	Installation Labor - radio and antenna system	\$1,500.00	1	\$1,500.00
36	Mobilize technician(s) and vehicle(s) to Twin Lakes	\$185.00	1	\$185.00
			SubTotal	\$1,685.00

Line #	Dispatch components and labor	Unit Price	Qty	Ext. Price
37	Mindshare VoIP Single Line Radio Interface Card	\$1,041.00	1	\$1,041.00
38	Service - Miscellaneous - Customer Radio Interface Cable	\$300.00	1	\$300.00
39	Installation Labor - Installation, Configuration & Console Programming	\$2,800.00	1	\$2,800.00
40	Mobilize technician(s) and vehicle(s) to Twin Lakes	\$185.00	1	\$185.00
			SubTotal	\$4,326.00

Totals	
Subtotal	\$12,104.85
Tax	\$0.00
Grand Total	\$12,104.85

Returns & exchanges are accepted within 30 days of purchase and require an RMA number. Items must be in unused condition and in original packaging. Special order items are non-returnable and may not be cancelled once shipped from the manufacturer. Radio and infrastructure equipment manufacturers carry a 25% restocking fee.

* A 3% surcharge applies to all credit card payments.

Prices subject to change based on tariffs.

Unless otherwise specified, shipping and handling charges are not included and will be added to the associated invoice.

Signature: _____ Date: _____



Madison - (608)271-4848
 Milwaukee - (262)439-2000
 Eau Claire - (715)225-7604
 WI Rapids - (715)424-3050
 Madison, WI 53719
 McHenry - (815)385-4224
 800-356-3200 | www.gencomm.com

QUOTE

GCIQ1529
Oct 7, 2025

Expiration Date: 5/22/2027

Quoted To:

Kevin Saunders
 Twin Lakes Police
 920 Lance Drive
 Twin Lakes, WI 53181

Phone:

Prepared By:

Scott Smith
Email: scott.smith@gencomm.com

WISCOM dual-band XL-200P Portables Revision 1
Revision 1: changed quantity to 19
VHF - 7/800
Wisconsin state WISCOM pricing
Wisconsin State Contract Number: [465OEC-LMRMA220911-00]

Line #	XL-200P package (includes):		Unit Price	Qty	Ext. Price
1	L3 Harris PORTABLE,XL-200P,FKP,BLK,US,NA	XL-PFM1M-NA-WISCOM	\$1,264.00	19	\$24,016.00
2	L3 Harris FEATURE,PROFILE OTAP OVER-THE-AIR PRGM	XL-PL5K-WISCOM	\$140.00	19	\$2,660.00
3	L3 Harris OPERATION,LOAD NIFOG PERSONALITY	XL-FW2X-WISCOM	\$0.00	19	\$0.00
4	L3 Harris FEATURE,P25 OTAR(OVER-THE-AIR-REKEYING)	XL-PL5L-WISCOM	\$250.00	19	\$4,750.00
5	L3 Harris FEATURE,P25 PHASE 2 TDMA	XL-PL4F-WISCOM	\$100.00	19	\$1,900.00
6	L3 Harris FEATURE,CONVENTIONAL VOTE SCAN	XL-PL4E-WISCOM	\$100.00	19	\$1,900.00
7	L3 Harris FEATURE,256-AES,64-DES ENCRYPTION	XL-PKG8F-WISCOM	\$300.00	19	\$5,700.00
8	L3 Harris FEATURE PACKAGE,P25 TRUNKING	XL-PKGPT-WISCOM	\$640.00	19	\$12,160.00
9	L3 Harris FEATURE PACKAGE,DUAL BAND VHF+7/800	XL-PKGF3-WISCOM	\$440.00	19	\$8,360.00
10	L3 Harris BATTERY,LI-ION,3100 MAH	XL-PA3V-WISCOM	\$60.00	19	\$1,140.00
11	L3 Harris ANTENNA,FLEX,HELICAL,136-870 MHZ	XL-NC5Z-WISCOM	\$44.00	19	\$836.00
12	L3 Harris BELT CLIP,METAL	XL-HC3L-WISCOM	\$12.00	19	\$228.00
13	L3 Harris CHARGER, SINGLE BAY	XL-CH6F-WISCOM	\$98.00	19	\$1,862.00
14	L3 Harris PKG, 1 BEON XL RADIO LICENSE	BM-PKGCL-XL-WISCOM	\$146.00	19	\$2,774.00
SubTotal					\$68,286.00

Line #	Interop software and accessories		Unit Price	Qty	Ext. Price
15	L3 Harris FEATURE, LINK LAYER AUTHENTICATION	XL-LLA-WISCOM	\$50.00	19	\$950.00
16	Harris Storm speaker Microphone, XL-200P, Emergency Button	XL-AE4B	\$188.70	19	\$3,585.30
SubTotal					\$4,535.30

Line #	Programming		Unit Price	Qty	Ext. Price
17	Programming template development for dual band portable radio	LABORSERV-MCH	\$750.00	1	\$750.00
18	Labor Programming Radio -Each Unit	LABOR-PROGR-EA	\$45.00	19	\$855.00
SubTotal					\$1,605.00

Totals	
	Subtotal \$74,426.30
	Tax \$0.00
	Grand Total \$74,426.30

Returns & exchanges are accepted within 30 days of purchase and require an RMA number. Items must be in unused condition and in original packaging. Special order items are non-returnable and may not be cancelled once shipped from the manufacturer. Radio and infrastructure equipment manufacturers carry a 25% restocking fee.

* A 3% surcharge applies to all credit card payments.

Prices subject to change based on tariffs.

Unless otherwise specified, shipping and handling charges are not included and will be added to the associated invoice.

Signature: _____ Date: _____



Madison - (608)271-4848
 Milwaukee - (262)439-2000
 Eau Claire - (715)225-7604
 WI Rapids - (715)424-3050
 McHenry - (815)385-4224

2880 Commerce Park Drive
 Madison, WI 53719
 800-356-3200 | www.gencomm.com

QUOTE

GCIQ1528
Oct 7, 2025

Expiration Date: 5/22/2027

Quoted To:

Kevin Saunders
 Twin Lakes Police
 920 Lance Drive
 Twin Lakes, WI 53181

Phone:

Prepared By:

Scott Smith
Email: scott.smith@gencomm.com

WISCOM dual-Band mid-tier mobiles
VHF - 7/800
Wisconsin state WISCOM pricing
Wisconsin State Contract Number: [465OEC-LMRMA220911-00]

Line #	Radio package (includes):		Unit Price	Qty	Ext. Price
1	L3 Harris MOBILE, XL-200M, MULTIBAND, LTE, NA	XZ-MPM1M-NA-WISCOM	\$1,526.00	5	\$7,630.00
2	L3 Harris FEATURE, VHF BAND	XZ-PL4J-WISCOM	\$220.00	5	\$1,100.00
3	L3 Harris FEATURE, 700/800 MHZ BAND	XZ-PL4L-WISCOM	\$220.00	5	\$1,100.00
4	L3 Harris FEATURE, PHASE 2 TDMA	XZ-PL4F-WISCOM	\$100.00	5	\$500.00
5	L3 Harris FEATURE CONVENTIONAL VOTE SCAN	XZ-PL4E-WISCOM	\$100.00	5	\$500.00
6	L3 Harris FEATURE P25 OTAP PROFILE	XZ-PL5K-WISCOM	\$140.00	5	\$700.00
7	L3 Harris FEATURE, OTAR	XZ-PL5L-WISCOM	\$250.00	5	\$1,250.00
8	L3 Harris FEATURE, 256-AES, 64-DES ENCRYPTION	XZ-PKG8F-WISCOM	\$300.00	5	\$1,500.00
9	L3 Harris FEATURE PACKAGE, P25 TRUNKING	XZ-PKGPT-WISCOM	\$640.00	5	\$3,200.00
10	L3 Harris KIT, MOUNTING XL-MOBILE UNIVERSAL	XZ-MA4A-WISCOM	\$198.00	5	\$990.00
11	L3 Harris MICROPHONE, XL, STANDARD MOBILE	XZ-MC6A-WISCOM	\$42.00	5	\$210.00
12	L3 Harris ANTENNA, ELEMENT, FLEXIBLE, V/U/700/800	XZ-AN8A-WISCOM	\$84.00	5	\$420.00
13	L3 Harris ANTENNA, BASE, STD ROOF MOUNT LOW LOSS	XZ-AN6U-WISCOM	\$32.00	5	\$160.00
14	L3 Harris SPEAKER, EXTERNAL, MOBILE	XZ-LS6A-WISCOM	\$24.00	5	\$120.00
15	L3 Harris CABLE, XL-MOBILE, SPEAKER ACCY	XZ-CA6F-WISCOM	\$78.00	5	\$390.00
16	L3 Harris CONTROL UNIT, XL-CH	XZ-CP6A-WISCOM	\$660.00	5	\$3,300.00
SubTotal					\$23,070.00

Line #	Interop software and accessories		Unit Price	Qty	Ext. Price
17	L3 Harris FEATURE, LINK LAYER AUTHENTICATION	XZ-LLA-WISCOM	\$50.00	5	\$250.00
18	Havis 1-Piece Faceplate 3" Mounting Space, Fits Harris/L3Harris XL control head	C-EB30-HXL-1P	\$60.00	5	\$300.00
SubTotal					\$550.00

Line #	Programming - based on using an existing template		Unit Price	Qty	Ext. Price
19	Labor Programming Radio -Each Unit	LABOR-PROGR-EA	\$45.00	5	\$225.00
SubTotal					\$225.00

Line #	Installation		Unit Price	Qty	Ext. Price
20	Installation Labor - Remote mount	LABORINSTALL-MCH	\$600.00	5	\$3,000.00
21	Mobilize installation technician(s) and vehicle(s) to Twin Lakes	MobZone6	\$185.00	3	\$555.00
SubTotal					\$3,555.00

Totals	
	Subtotal \$27,400.00
	Tax \$0.00
	Grand Total \$27,400.00

Returns & exchanges are accepted within 30 days of purchase and require an RMA number. Items must be in unused condition and in original packaging. Special order items are non-returnable and may not be cancelled once shipped from the manufacturer. Radio and infrastructure equipment manufacturers carry a 25% restocking fee.

* A 3% surcharge applies to all credit card payments.

Prices subject to change based on tariffs.

Unless otherwise specified, shipping and handling charges are not included and will be added to the associated invoice.

Signature: _____ Date: _____



Village of Twin Lakes
105 E. Main St. PO Box 1024
Twin Lakes WI 53181
262-877-2858

For Office Use Only
Date Received
Choice Interest:
1.
2.
3.

APPLICATION FOR APPOINTMENT
To a Board, Commission or Committee

Weddig Zack H
Last Name First M.I. Email
1309 Lance Dr Twin Lakes WI 53181
Street Address City State Zip Phone

1.5 yrs
Length of Residency in Twin Lakes

Applicants must be residents of the Village of Twin Lake to be eligible for appointment.

Have you previously served on any Village of Twin Lake Board, Commission, or Committee? No

If yes, please indicate which one(s) and the approximate dates of your service.

APPOINTMENT PREFERENCE (Please indicate 1st, 2nd, and 3rd choice)

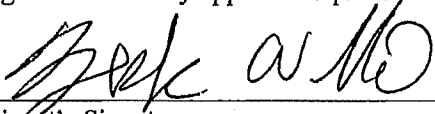
Board of Appeals
Board of Review
Cemetery Board
Election Board
Ethics Board
Lake Protection Committee
2 Twin Lakes Library Board
3 Park Commission
Plan Commission
Police Commission
Community Growth Committee

Community/Volunteer Experience (List any civic or community activities in which you have been involved.)

Community Band Menomonee Falls WI

Andre House of Hospitality Phoenix AZ

I understand that regular attendance at all scheduled meetings is important, and I acknowledge that the Village President may appoint a replacement if a member is consistently unable to attend.



Applicant's Signature

11/5/2025-

Date

All applications are retained on file for one year. During this period, your application will be considered for any openings on the Board, Commission, or Committee to which you have applied. Applicants must be residents of the Village of Twin Lake to be eligible for appointment.

If you move or no longer wish to be considered, please notify the Clerk's Office at 262-877-2858.

VILLAGE OF TWIN LAKES, WISCONSIN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2025

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

**VILLAGE OF TWIN LAKES, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

Village Board
Village of Twin Lakes, Wisconsin
Twin Lakes, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Twin Lakes, Wisconsin, (the Village) as of and for the year ended December 31, 2025, 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 accompanying 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 schedules relating to pensions and other postemployment benefits 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 GAAS, 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 the 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 detailed comparisons of General Fund budgeted and actual revenues and expenditures and the combining fund financial statements as listed in the table of contents are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the detailed comparisons of General Fund budgeted and actual revenues and expenditures and the combining fund financial statements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Village Board
Village of Twin Lakes, Wisconsin

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
REPORT DATE

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

BASIC FINANCIAL STATEMENTS

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and Investments	\$ 5,800,303	\$ 2,372,714	\$ 8,173,017
Receivables:			
Taxes and Special Charges	5,303,719	236,763	5,540,482
Accounts	362,802	472,249	835,051
Special Assessments	19,052	40,154	59,206
Due from Other Governments	181,005	-	181,005
Prepaid Items	245,948	37,398	283,346
Leases Receivable	809,307	-	809,307
Restricted Assets:			
Cash and Investments	-	1,883,165	1,883,165
Capital Assets, Nondepreciable	1,960,815	100,000	2,060,815
Capital Assets, Depreciable, Net	9,149,435	21,369,314	30,518,749
Total Assets	<u>23,832,386</u>	<u>26,511,757</u>	<u>50,344,143</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	1,579,695	128,198	1,707,893
Other Postemployment Related Amounts	117,031	8,409	125,440
Total Deferred Outflows of Resources	<u>1,696,726</u>	<u>136,607</u>	<u>1,833,333</u>
LIABILITIES			
Accounts Payable	140,750	30,388	171,138
Accrued and Other Current Liabilities	237,594	9,707	247,301
Due to Other Governments	5,335	-	5,335
Accrued Interest Payable	31,273	26,876	58,149
Special Deposits	152,320	-	152,320
Long-Term Obligations:			
Due Within One Year	581,277	678,586	1,259,863
Due in More than One Year	3,786,803	9,682,660	13,469,463
Net Pension Liability	260,550	21,705	282,255
Other Postemployment Benefits	1,575,048	135,671	1,710,719
Total Liabilities	<u>6,770,950</u>	<u>10,585,593</u>	<u>17,356,543</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	6,199,115	-	6,199,115
Leases Related	809,307	-	809,307
Pension Related Amounts	772,297	64,336	836,633
Other Postemployment Related Amounts	113,357	8,145	121,502
Total Deferred Inflows of Resources	<u>7,894,076</u>	<u>72,481</u>	<u>7,966,557</u>
NET POSITION			
Net Investment in Capital Assets	7,296,413	11,163,545	18,459,958
Restricted:			
Plant Replacement	-	1,883,165	1,883,165
Tax Incremental Districts	505,899	-	505,899
Debt Service	(31,273)	-	(31,273)
Waterway Cleanup	17,414	-	17,414
Unrestricted	3,075,633	2,943,580	6,019,213
Total Net Position	<u>\$ 10,864,086</u>	<u>\$ 15,990,290</u>	<u>\$ 26,854,376</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 946,559	\$ 220,627	\$ -	\$ -
Public Safety	3,906,035	316,688	81,829	9,630
Public Works	1,784,674	627,665	377,550	-
Health and Human Services	13,818	-	-	-
Culture and Recreation	568,337	77,007	-	-
Conservation and Development	150	-	-	-
Interest and Fiscal Charges	91,208	-	-	-
Total Governmental Activities	7,310,781	1,241,987	459,379	9,630
BUSINESS-TYPE ACTIVITIES				
Sewer Utility	1,723,082	2,117,497	-	-
Total	\$ 9,033,863	\$ 3,359,484	\$ 459,379	\$ 9,630

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

Functions/Programs	Net (Expense) Revenue and Change in Net Position		
	Governmental Activities	Business-Type Activities	Totals
GOVERNMENTAL ACTIVITIES			
General Government	\$ (725,932)	\$ -	\$ (725,932)
Public Safety	(3,497,888)	-	(3,497,888)
Public Works	(779,459)	-	(779,459)
Health and Human Services	(13,818)	-	(13,818)
Culture and Recreation	(491,330)	-	(491,330)
Conservation and Development	(150)	-	(150)
Interest and Fiscal Charges	(91,208)	-	(91,208)
Total Governmental Activities	(5,599,785)	-	(5,599,785)
BUSINESS-TYPE ACTIVITIES			
Sewer Utility	-	394,415	394,415
Total Primary Government	(5,599,785)	394,415	(5,205,370)
GENERAL REVENUES			
Taxes:			
Property Taxes	4,615,339	-	4,615,339
Tax Increments	300,368	-	300,368
Federal and State Grants and Other			
Contributions Not Restricted to			
Specific Functions	310,797	-	310,797
Interest and Investment Earnings	176,736	157,555	334,291
Miscellaneous	650,560	-	650,560
Total General Revenues	6,053,800	157,555	6,211,355
CHANGE IN NET POSITION	454,015	551,970	1,005,985
Net Position - Beginning of Year	10,410,071	15,438,320	25,848,391
NET POSITION - END OF YEAR	<u>\$ 10,864,086</u>	<u>\$ 15,990,290</u>	<u>\$ 26,854,376</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

ASSETS	General	Debt Service	Other Governmental Funds	Totals
Cash and Investments	\$ 3,490,402	\$ 683,144	\$ 1,626,757	\$ 5,800,303
Receivables:				
Taxes and Special Charges	4,059,443	738,424	505,852	5,303,719
Accounts	362,802	-	-	362,802
Special Assessments	19,052	-	-	19,052
Leases	743,422	-	65,885	809,307
Due from Other Funds	139,222	-	-	139,222
Due from Other Governments	-	-	181,005	181,005
Prepaid Items	245,418	-	530	245,948
Total Assets	\$ 9,059,761	\$ 1,421,568	\$ 2,380,029	\$ 12,861,358
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 139,965	\$ -	\$ 905	\$ 140,870
Accrued and Other Current Liabilities	237,594	-	-	237,594
Due to Other Funds	-	-	139,222	139,222
Due to Other Governments	5,335	-	-	5,335
Special Deposits	152,200	-	-	152,200
Total Liabilities	535,094	-	140,127	675,221
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	4,715,507	880,457	603,151	6,199,115
Leases Receivable	743,422	-	65,885	809,307
Special Assessments	750	-	-	750
Total Deferred Inflows of Resources	5,459,679	880,457	669,036	7,009,172
FUND BALANCES				
Nonspendable	245,418	-	530	245,948
Restricted	-	541,111	630,097	1,171,208
Assigned	1,748,642	-	940,239	2,688,881
Unassigned	1,070,928	-	-	1,070,928
Total Fund Balances	3,064,988	541,111	1,570,866	5,176,965
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,059,761	\$ 1,421,568	\$ 2,380,029	\$ 12,861,358

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2025**

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balances as Shown on Previous Page \$ 5,176,965

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds. 11,110,250

Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds. 750

Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.

Deferred Outflows Related to Pensions	1,579,695
Deferred Inflows Related to Pensions	(772,297)
Deferred Outflows Related to Other Postemployment Benefits	117,031
Deferred Inflows Related to Other Postemployment Benefits	(113,357)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and Notes Payable	(4,073,455)
Premium on Debt	(13,868)
Compensated Absences	(280,757)
Net Pension Liability	(260,550)
Other Postemployment Benefit	(1,575,048)
Accrued Interest on Long-Term Obligations	(31,273)

Net Position of Governmental Activities as Reported on the Statement of Net Position \$ 10,864,086

See accompanying Notes to Basic Financial Statements.

VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	General	Debt Service	Capital Projects	Other Governmental Funds	Totals
REVENUES					
Taxes	\$ 3,988,116	\$ 433,073	\$ -	\$ 489,655	\$ 4,910,844
Intergovernmental	764,280	-	-	57,247	821,527
Licenses and Permits	292,612	-	-	-	292,612
Fines and Forfeits	56,893	-	-	-	56,893
Public Charges for Services	703,105	-	-	76,482	779,587
Intergovernmental Charges for Services	23,992	-	-	-	23,992
Miscellaneous	862,927	-	-	16,414	879,341
Total Revenues	6,691,925	433,073	-	639,798	7,764,796
EXPENDITURES					
Current:					
General Government	949,856	-	-	153	950,009
Public Safety	3,595,595	-	-	-	3,595,595
Public Works	2,049,005	-	-	33,691	2,082,696
Health and Human Services	13,118	-	-	-	13,118
Culture and Recreation	430,832	-	-	42,159	472,991
Conservation and Development	-	-	-	36,837	36,837
Debt Service:					
Principal	-	560,300	-	-	560,300
Interest and Fiscal Charges	-	87,644	-	-	87,644
Total Expenditures	7,038,406	647,944	-	112,840	7,799,190
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					
	(346,481)	(214,871)	-	526,958	(34,394)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	50,001	50,001
Transfers In	-	199,071	-	-	199,071
Transfers Out	-	-	-	(199,071)	(199,071)
Total Other Financing Sources (Uses)	-	199,071	-	(149,070)	50,001
NET CHANGE IN FUND BALANCES					
	(346,481)	(15,800)	-	377,888	15,607
Fund Balances - Beginning, as Originally Stated	3,411,469	556,911	56,233	1,136,745	5,161,358
Change Within Financial Reporting Entity (Major to Nonmajor)	-	-	(56,233)	56,233	-
Fund Balance - Beginning, as Adjusted	3,411,469	556,911	-	1,192,978	5,161,358
FUND BALANCES - END OF YEAR	\$ 3,064,988	\$ 541,111	\$ -	\$ 1,570,866	\$ 5,176,965

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances as Shown on Previous Page	\$ 15,607
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 Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Assets Reported as Expenditures Within its Respective Function in Governmental Fund Statements	777,092
Depreciation Expense Reported in the Statement of Activities	(716,851)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Long-Term Debt Issued	(50,001)
Principal Repaid	560,302
Some expenses reported 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:	
Accrued Interest on Long-Term Debt	(6,933)
Amortization of Debt Premium	3,367
Compensated Absences	4,637
Net Pension Liability	(31,030)
Deferred Outflows of Resources Related to Pensions	(475,192)
Deferred Inflows of Resources Related to Pensions	469,233
Other Postemployment Benefits	(116,414)
Deferred Outflows of Resources Related to Other Postemployment Benefits	61,542
Deferred Inflows of Resources Related to Other Postemployment Benefits	<u>(41,344)</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities	<u>\$ 454,015</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2025**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 3,983,989	\$ 3,983,989	\$ 3,988,116	\$ 4,127
Intergovernmental	735,481	735,481	764,280	28,799
Licenses and Permits	140,700	140,700	292,612	151,912
Fines and Forfeits	43,000	43,000	56,893	13,893
Public Charges for Services	673,732	673,732	703,105	29,373
Intergovernmental Charges for Services	-	-	23,992	23,992
Miscellaneous	267,603	267,603	862,927	595,324
Total Revenues	<u>5,844,505</u>	<u>5,844,505</u>	<u>6,691,925</u>	<u>847,420</u>
EXPENDITURES				
Current:				
General Government	931,978	931,978	949,856	(17,878)
Public Safety	3,289,949	3,289,949	3,595,595	(305,646)
Public Works	1,908,888	1,908,888	2,049,005	(140,117)
Health and Human Services	6,236	6,236	13,118	(6,882)
Culture and Recreation	415,154	415,154	430,832	(15,678)
Total Expenditures	<u>6,552,205</u>	<u>6,552,205</u>	<u>7,038,406</u>	<u>(486,201)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(707,700)	(707,700)	(346,481)	361,219
OTHER FINANCING SOURCES				
Transfers In	<u>107,703</u>	<u>107,703</u>	<u>-</u>	<u>(107,703)</u>
NET CHANGE IN FUND BALANCE	(599,997)	(599,997)	(346,481)	253,516
Fund Balance - Beginning of Year	<u>3,411,469</u>	<u>3,411,469</u>	<u>3,411,469</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 2,811,472</u>	<u>\$ 2,811,472</u>	<u>\$ 3,064,988</u>	<u>\$ 253,516</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2025**

	Sewer Utility
ASSETS	
Current Assets:	
Cash and Investments	\$ 2,372,714
Receivables:	
Taxes and Special Charges	276,917
Customer Accounts	472,249
Prepaid Items	37,398
Total Current Assets	3,159,278
Noncurrent Assets:	
Restricted Assets:	
Cash and Investments	1,883,165
Capital Assets:	
Nondepreciable	100,000
Depreciable, Net	21,369,314
Total Capital Assets	21,469,314
Total Assets	26,511,757
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Amounts	128,198
Other Postemployment Related Amounts	8,409
Total Deferred Outflows of Resources	136,607

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUND (CONTINUED)
DECEMBER 31, 2025**

	Sewer Utility
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 30,388
Accrued and Other Current Liabilities	9,707
Accrued Interest	26,876
Current Portion of Long-Term Debt:	
Revenue Bonds	678,586
Total Current Liabilities	745,557
 Long-Term Obligations, Less Current Portion:	
Revenue Bonds	9,627,183
Compensated Absences	55,477
Net Pension Liability	21,705
Other Postemployment Benefits	135,671
Total Long-Term Liabilities	9,840,036
Total Liabilities	10,585,593
 DEFERRED INFLOWS OF RESOURCES	
Pension Related Amounts	64,336
Other Postemployment Related Amounts	8,145
Total Deferred Inflows of Resources	72,481
 NET POSITION	
Net Investment in Capital Assets	11,163,545
Restricted:	
Plant Replacement	1,883,165
Unrestricted	2,943,580
Total Net Position	\$ 15,990,290

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2025**

	<u>Sewer Utility</u>
OPERATING REVENUES	
Charges for Services	\$ 2,116,889
OPERATING EXPENSES	
Operation and Maintenance	1,004,034
Depreciation	553,722
Total Operating Expenses	1,557,756
OPERATING INCOME	559,132
NONOPERATING REVENUES (EXPENSES)	
Interest Income	157,555
Interest and Fiscal Charges	(165,326)
Other Nonoperating Revenues (Expenses)	609
Total Nonoperating Revenues (Expenses)	(7,162)
CHANGE IN NET POSITION	551,970
Net Position - Beginning of Year	15,438,320
NET POSITION - END OF YEAR	\$ 15,990,290

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2025**

	Sewer Utility
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	\$ 2,082,281
Cash Paid for Employee Wages and Benefits	(478,097)
Cash Paid to Suppliers	(516,282)
Net Cash Provided (Used) by Operating Activities	1,087,902
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Intergovernmental Revenues	609
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal Paid on Long-Term Debt	(667,293)
Interest Paid on Long-Term Debt	(166,902)
Net Cash Provided (Used) by Capital And Related Financing Activities	(834,195)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	157,555
CHANGE IN CASH AND CASH EQUIVALENTS	411,871
Cash and Cash Equivalents - Beginning of Year	3,844,008
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 4,255,879

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

	Sewer Utility
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Income	\$ 559,132
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	553,722
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:	
Pension	11,212
Other Postemployment Benefits	16,050
Change in Operating Assets and Liabilities:	
Accounts Receivable	(1,115)
Delinquent Accounts Placed on Tax Roll	(33,492)
Prepaid Items	(3,468)
Accounts Payable	(26,355)
Accrued and Current Liabilities	2,080
Compensated Absences	10,136
Net Cash Provided by Operating Activities	\$ 1,087,902
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION	
Cash and Cash Equivalents in Current Assets	\$ 2,372,714
Cash and Cash Equivalents in Restricted Assets	1,883,165
Total Cash and Cash Equivalents	\$ 4,255,879

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025**

	<u>Custodial Funds</u>
ASSETS	
Cash and Investments	\$ 3,005,432
Receivables:	
Taxes	<u>14,304,530</u>
Total Assets	<u>17,309,962</u>
LIABILITIES	
Due to Other Governments	63
DEFERRED INFLOWS	
Property Taxes Levied for the Subsequent Year	<u>17,286,809</u>
NET POSITION	
Restricted for Individuals	<u><u>\$ 23,090</u></u>

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Custodial Funds
ADDITIONS	
Taxes and Special Charges Collected	\$ 17,412,049
DEDUCTIONS	
Payments to Individuals	589
Payments to Other Taxing Districts	17,412,049
Total Deductions	17,412,638
CHANGE IN NET POSITION	(589)
Net Position - Beginning of Year	23,679
NET POSITION - END OF YEAR	\$ 23,090

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

See accompanying Notes to Basic Financial Statements.

VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Village of Twin Lakes, Wisconsin (the Village), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Village are described below:

A. Reporting Entity

The Village is a municipal corporation governed by an elected seven-member board. In accordance with GAAP, the basic financial statements are required to include the Village and any separate component units that have a significant operational or financial relationship with the Village. The Village has identified the following component unit that is required to be included in the basic financial statements in accordance with standards.

Blended Component Unit

The following component unit is blended or included in the basic financial statements of the Village.

The Twin Lakes Protection and Rehabilitation Lake District (the District) is governed by the Village Board. Although it is legally separate from the Village, the District is reported as if it were part of the primary government because the Village Board is serving as the governing body of the District. The District boundaries are the entire Village limits.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

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. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The Village has no internal service funds. 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

This is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term debt other than enterprise funds.

The Village reports the following major enterprise fund:

Sewer Utility Fund

This fund accounts for the operations of the Village's sewer utility.

Additionally, the Village reports the following fund types:

- Special revenue funds for Park Dedication, Lake Rehabilitation, PCB Settlement, and Launch/Marina are used to account for fees specifically set aside for those purposes.
- Capital project funds for TID No. 1 and Capital Projects. TID No. 1 is used to account for economic development of the Village and construction and operation of capital expenditures. Capital Projects Fund accounts for the resources accumulated, construction and purchase of capital expenditures.
- The Village accounts for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units in custodial funds.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter 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 generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

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 Village's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Property Taxes and Special Charges Receivable

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Village properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Village. Special charges not paid by January 31 are held in trust by the County and remitted to the Village, including interest, when collected by the County.

In addition to its levy, the Village also levies and collects taxes for the School Districts of Randall, Trevor-Wilmot, and Twin Lakes, Wilmot Union High School, Kenosha County, and Gateway Technical College.

3. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

4. Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. (Installments placed on the 2025 tax roll are recognized as revenue in 2026.) Special assessments are subject to collection procedures.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

5. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” and “due to other funds” in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as “advances to other funds” and are classified as nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

6. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed during the periods benefited.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

7. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

7. Capital Assets (Continued)

Capital assets of the Village are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-Type Activities
Land Improvements	5 to 20 Years	5 to 20 Years
Buildings and Improvements	15 to 40 Years	15 to 40 Years
Machinery and Equipment	3 to 20 Years	3 to 20 Years
Infrastructure	10 to 75 Years	10 to 75 Years
Sewer Plant	-	5 to 75 Years

8. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of leave that has been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

9. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable. The Village reports unavailable revenues for property taxes, pension and other postemployment benefits.

Governmental funds may report deferred inflows of resources for unavailable revenues. The Village reports unavailable revenues for special assessments and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

10. Long-Term Obligations

In the government-wide financial statements, and proprietary fund in the fund financial statements, long-term debt and other long-term obligation are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Leases

Lessor

The Village is a lessor for noncancellable leases of land, infrastructure, and buildings. The City recognizes a lease receivable and deferred inflows of resources in the applicable governmental activities or business-type activities in the government-wide and in the governmental and proprietary fund financial statements.

At the commencement of a lease, the Village initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgment include how the Village determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Village uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of lease receivable is composed of fixed payments from the lessee.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

11. Leases (Continued)

Lessor (Continued)

The Village monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

12. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense (Revenue)

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

13. Other Postemployment Benefits Other Than Pensions (OPEB)

Defined Benefit Plan

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense (revenue), the Village's Other Postemployment Benefit Plan (the Plan) recognizes benefit payments when due and payable in accordance with the benefit terms.

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources related to Other Postemployment Benefits, and
- OPEB Expense (Revenue)

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

14. Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable Fund Balance* – Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- *Restricted Fund Balance* – Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

14. Fund Equity (Continued)

Governmental Fund Financial Statements (Continued)

- *Committed Fund Balance* – Amounts that are constrained for specific purposes by action of the Village Board. These constraints can only be removed or changed by the Village Board using the same action that was used to create them.
- *Assigned Fund Balance* – Amounts that are constrained for specific purposes by action of Village management. The Village Board has not authorized management to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- *Unassigned Fund Balance* – Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The Village has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-Wide and Proprietary Fund Statements

Net position is comprised of three components:

- *Net Investment in Capital Assets* – Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- *Restricted Net Position* – Amount of net position that is subject to restrictions that are imposed 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.
- *Unrestricted Net Position* – Net position that is neither classified as restricted nor as net investment in capital assets.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

The Village follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, Village management submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Village Board action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all funds. Budget is defined as the originally approved budget plus or minus approved amendments. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the Village's funds.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
5. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

The Village's General Fund exceeded budget by \$486,201 for the year ended December 31, 2025.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the General Fund had actual expenditures in excess of budget appropriations for the year ended December 31, 2025, as follows:

Fund	Excess Expenditures
General Fund:	
General Government:	
Village Administrator	\$ 6,311
Clerk	1,752
General Office	58,132
Accounting and Auditing	6,190
Assessment of Property	6,720
Public Safety:	
Police Department	259,965
Inspection	17,414
Fire Department	45,681
Public Works:	
Streets and Roads	106,436
Salt Dome	3,353
Maintenance Building	2,139
Capital Outlay	15,551
Street Lights	18,537
Health and Human Services:	
Cemetery	6,882
Culture and Recreation	
Parks - General	15,678

C. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2025 and 2026 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Village's January 1 equalized value as a result of net new construction. The actual limit for the Village for the 2025 budget was 0.95%. The actual limit for the Village for the 2026 budget was 1.13%. Debt service for debt authorized after July 1, 2005, is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005, and in certain other situations.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Village maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and Investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Village's cash and investments totaled \$13,061,614 on December 31, 2025, as summarized below:

Petty Cash and Cash on Hand	\$ 365
Deposits with Financial Institutions	5,333,329
Investments:	
Wisconsin Investment Series Cooperative (WISC) - Cash Management Series	3,036
Wisconsin Investment Series Cooperative (WISC) - Limited Term Duration Series	1,365,416
Wisconsin Investment Series Cooperative (WISC) - Extended Term Duration Series	2,017,078
Wisconsin Local Government Investment Pool	4,342,390
Total	\$ 13,061,614
Reconciliation to the Basic Financial Statements:	
Government-Wide Statement of Net Position:	
Cash and Investments	\$ 8,173,017
Restricted Cash and Investments	1,883,165
Fiduciary Fund Statement of Net Position:	
Custodial Funds	3,005,432
Total	\$ 13,061,614

Fair Value Measurements

The Village categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Village currently has no investments that are subject to fair value measurement.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Deposits and investments of the Village are subject to various risks. Presented below is a discussion of the Village's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Village's investment policy requires the Village to choose bank deposits that have a lower default or credit risk and requires agreements that will fully collateralize the Village's assets.

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$1,000,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2025, \$295,599 of the Village's deposits with financial institutions were in excess of federal and state depository insurance limits and collateralized with securities held by the pledging financial institution or its trust department or agent but not in the Village's name.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	AA	Not Rated
WISC Investments:					
Cash Management Series	\$ 3,036	\$ -	\$ 3,036	\$ -	\$ -
Limited Term Duration Series	1,365,416	-	-	1,365,416	-
Extended Term Duration Series	2,017,078	-	2,017,078	-	-
Wisconsin Local Government					
Investment Pool	4,342,390	-	-	-	4,342,390
Totals	<u>\$ 7,727,920</u>	<u>\$ -</u>	<u>\$ 2,020,114</u>	<u>\$ 1,365,416</u>	<u>\$ 4,342,390</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Village's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Village's investments by maturity:

Investment Type	Amount	Remaining Maturity			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
WISC Investments:					
Cash Management Series	\$ 3,036	\$ 3,036	\$ -	\$ -	\$ -
Limited Term Duration Series	1,365,416	1,365,416	-	-	-
Extended Term Duration Series	2,017,078	2,017,078	-	-	-
Wisconsin Local Government					
Investment Pool	4,342,390	4,342,390	-	-	-
Totals	<u>\$ 7,727,920</u>	<u>\$ 7,727,920</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Investment in Wisconsin's Investment Series Cooperation

The Village has investments in the Wisconsin Investment Series Cooperative (WISC) of \$3,385,530 at year-end consisting of \$3,036 invested in the Cash Management Services, \$1,365,416 invested in Limited Term Duration Series and \$2,017,078 invested in Extended Term Duration Series. The Investment Series requires a 14-day minimum investment period and one business day withdrawal notice, and the average dollar weighted maturity is one hundred twenty (120) days or less. The Cash Management Series has no minimum investment period, allows check writing privileges, and the average dollar weighted maturity is ninety (90) days or less. The Cash Management Series and Extended Term Duration Series have received a credit rating of AAA by a nationally recognized statistical rating organization.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperate Statute, Wisconsin Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests Village funds in accordance with Wisconsin law. WISC investments are valued at amortized cost, which approximates market value.

Investment in Wisconsin Local Government Investment Pool

The Village has investments in the Wisconsin Local Government Investment Pool (LGIP) of \$4,342,390 at year-end. The 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, 2025, the fair value of the Village's share of the LGIP's assets was substantially equal to the carrying value.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Leases Receivable

A summary of the Village's lease terms and interest rates is as follows:

- *Land Lease* – Annual installments ranging from \$9,469 to \$9,753 including interest at 3.95%, due dates ranging from 2025-2026.
- *Tower Lease* – Annual installments ranging from \$16,267 to \$46,904, including interest at 5.40%, due dates ranging from 2025-2052.
- *Tower Lease* – Annual installments ranging from \$16,267 to \$17,595, including interest at 5.40%, due dates ranging from 2025-2027.
- *DISH Lease* – Monthly installments ranging from \$600 to \$728, including interest at 4.40%, due dates ranging from 2025-2034.
- *Tower Lease* – Annual installments ranging from \$16,267 to \$18,293, including interest at 5.83%, due dates ranging from 2025-2028.
- *Tower Lease* – Annual installments ranging from \$2,212 to \$2,544, including interest at 4.40%, due dates ranging from 2025-2034.
- *Building Lease* – Annual installments of \$11,000, including interest at 0.07%, due dates ranging from 2025-2031.

The leases provide for increases in future minimum annual rental payments.

For the year ended December 31, 2025, the Village received \$77,299 in lease revenue and \$37,169 in interest on the leases receivable.

Total principal and interest payments to be received under lease agreements are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2026	\$ 70,907	\$ 34,349	\$ 105,256
2027	65,919	31,615	97,534
2028	51,820	29,627	81,447
2029	35,502	28,583	64,085
2030	41,694	27,346	69,040
2031-2035	163,873	113,824	277,697
2036-2040	41,864	93,775	135,639
2041-2045	89,303	75,722	165,025
2046-2050	158,882	41,895	200,777
2051-2055	89,543	2,460	92,003
Total Minimum Lease Payments	\$ 809,307	\$ 479,196	\$ 1,288,503

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 1,941,733	\$ -	\$ -	\$ 1,941,733
Construction in Progress	-	19,082	-	19,082
Total Capital Assets, Not Being Depreciated	1,941,733	19,082	-	1,960,815
Capital Assets, Depreciable:				
Land Improvements	1,927,407	-	-	1,927,407
Buildings and Improvements	4,983,248	-	-	4,983,248
Machinery and Equipment	4,359,330	47,749	-	4,407,079
Infrastructure	7,598,650	710,261	-	8,308,911
Subtotals	18,868,635	758,010	-	19,626,645
Less Accumulated Depreciation for:				
Land Improvements	1,557,549	73,677	-	1,631,226
Buildings and Improvements	1,399,387	127,506	-	1,526,893
Machinery and Equipment	2,905,833	180,706	-	3,086,539
Infrastructure	3,897,590	334,962	-	4,232,552
Subtotals	9,760,359	716,851	-	10,477,210
Total Capital Assets, Depreciable, Net	9,108,276	41,159	-	9,149,435
Governmental Activities Capital Assets, Net	<u>\$ 11,050,009</u>	<u>\$ 60,241</u>	<u>\$ -</u>	11,110,250
Less: Capital Related Debt				3,799,969
Less: Debt Premium				<u>13,868</u>
Net Investment in Capital Assets				<u>\$ 7,296,413</u>

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Capital Assets, Depreciable:				
Sewer Plant and Equipment	31,229,059	-	-	31,229,059
Less Accumulated Depreciation for:				
Sewer Plant and Equipment	9,306,023	553,722	-	9,859,745
Total Capital Assets, Depreciable, Net	21,923,036	(553,722)	-	21,369,314
Business-Type Activities Capital Assets, Net	\$ 22,023,036	\$ (553,722)	\$ -	21,469,314
Less: Capital Related Debt				10,305,769
Net Investment in Capital Assets				\$ 11,163,545

Depreciation expense was charged to functions of the Village as follows:

Governmental Activities:	
General Government	\$ 86,885
Public Safety	163,946
Public Works	360,453
Culture and Recreation	105,567
Total Depreciation Expense - Governmental Activities	\$ 716,851

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables between the individual funds of the Village, as reported in the fund financial statements as of December 31, 2025, are as follows:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating		
Cash Deficits:		
Governmental Funds:		
General	\$ 139,222	\$ -
Capital Projects	-	139,222
Totals	\$ 139,222	\$ 139,222

Interfund transfers for the year ended December 31, 2025, were as follows:

Funds	Transfer In	Transfer Out
Debt Service	\$ 199,071	\$ -
Nonmajor Governmental Funds:		
Launch/Marina Special Revenue	-	39,287
TID No. 1	-	159,784
Totals	\$ 199,071	\$ 199,071

Interfund transfers were made for the following purposes:

Debt Service Payments	\$ 199,071
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**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2025:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 2,075,000	\$ -	\$ 240,000	\$ 1,835,000	\$ 245,000
Notes	2,210,000	50,001	295,000	1,965,001	295,000
State Trust Fund Loans (Direct Borrowings)	298,756	-	25,302	273,454	41,277
Total General Obligation Debt	4,583,756	50,001	560,302	4,073,455	581,277
Debt Premium	17,235	-	3,367	13,868	-
Compensated Absences	285,394	-	4,637	280,757	-
Governmental Activities Long-Term Obligations	<u>\$ 4,886,385</u>	<u>\$ 50,001</u>	<u>\$ 568,306</u>	<u>\$ 4,368,080</u>	<u>\$ 581,277</u>
Business-Type Activities:					
Revenue Bonds (Direct Borrowings)	\$ 10,973,062	\$ -	\$ 667,293	\$ 10,305,769	\$ 678,586
Compensated Absences	45,341	10,136	-	55,477	-
Business-Type Activities Long-Term Obligations	<u>\$ 11,018,403</u>	<u>\$ 10,136</u>	<u>\$ 667,293</u>	<u>\$ 10,361,246</u>	<u>\$ 678,586</u>

Total interest paid during the year on long-term debt totaled \$238,746.

State Trust Fund Loan

The Village's outstanding notes from direct borrowings related to the governmental activities of \$273,454 are subject to a statutory provision that in an event of late or nonpayment, a 1% per month penalty will be charged and the payment will be collected through a reduction in payments from the state of Wisconsin.

Clean Water Fund Loan Programs

The Village's outstanding notes from direct borrowings related to business type activities of \$10,305,769 contain the following provisions in the event of a default: 1) Wisconsin Department of Administration can deduct amounts due from any state payments due to the Village or add the amounts due as a special charge to the property taxes apportioned; 2) may appoint a receiver for the Program's benefit; 3) may declare the principal amount immediately due and payable; 4) may enforce any right or obligation under the financing agreement including the right to seek specific performance or mandamus; and 5) may increase the interest rate set forth in the financing agreement to the market interest rate.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25
2012 State Trust Fund Loan (Direct Borrowing)	11/20/12	03/15/27	4%	\$ 300,000	\$ 53,454
2012 General Obligation Refunding Bonds	12/04/12	11/01/32	2.55-3.25%	2,240,000	1,075,000
2021 General Obligation Refunding Bonds	01/28/21	09/01/36	1.00-1.50%	1,275,000	760,000
2021 General Obligation Promissory Note	03/18/21	02/01/31	0.35-1.50%	2,875,000	1,915,000
2024 State Trust Fund Loan (Direct Borrowing)	10/08/24	03/15/34	5.50%	220,000	220,000
2025 General Obligation Promissory Note	12/31/25	21/30/30	3.75%	50,001	50,001
Total Outstanding General Obligation Debt					<u>\$ 4,073,455</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$4,073,455 on December 31, 2025, are detailed below:

Year Ending December 31,	Governmental Activities				Totals	
	Bonded Debt		Direct Borrowings		Principal	Interest
	Principal	Interest	Principal	Interest		
2026	\$ 540,000	\$ 66,150	\$ 41,277	\$ 19,344	\$ 581,277	\$ 85,494
2027	560,000	57,786	48,325	12,295	608,325	70,081
2028	581,667	48,418	22,222	10,141	603,889	58,559
2029	471,667	39,297	23,472	8,891	495,139	48,188
2030	686,667	29,098	24,763	7,600	711,430	36,698
2030-2034	810,000	31,978	113,395	16,027	923,395	48,005
2035-2036	150,000	750	-	-	150,000	750
Total	<u>\$ 3,800,001</u>	<u>\$ 273,477</u>	<u>\$ 273,454</u>	<u>\$ 74,298</u>	<u>\$ 4,073,455</u>	<u>\$ 347,775</u>

For governmental activities, the other long-term liabilities are generally funded by the General Fund.

Legal Margin for New Debt

The Village's legal margin for creation of additional general obligation debt on December 31, 2025, was \$73,224,535 as follows:

Equalized Valuation of the Village	\$ 1,545,959,800
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, Per Section 67.03 of the Wisconsin Statutes	<u>77,297,990</u>
Total Outstanding General Obligation Debt Applicable to Debt Limitation	<u>4,073,455</u>
Legal Margin for New Debt	<u>\$ 73,224,535</u>

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Revenue Bonds

Revenue bonds outstanding on December 31, 2025, totaled \$10,305,769 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25
2006 Revenue Bond (Direct Borrowing)	11/22/06	05/01/26	2.48 %	\$ 540,039	\$ 32,911
2011 Revenue Bond (Direct Borrowing)	06/22/11	05/01/31	2.45	1,674,333	590,160
2016 Revenue Bond (Direct Borrowing)	04/27/16	05/01/35	2.10	650,322	358,744
2021 Revenue Bond (Direct Borrowing)	11/01/21	05/01/41	1.49	10,342,318	9,323,954
Total Outstanding Revenue Bonds					<u>\$ 10,305,769</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$10,305,769 on December 31, 2025, are detailed below:

<u>Year Ending December 31,</u>	<u>Business-Type Activities Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 678,586	\$ 155,509	\$ 834,095
2027	656,355	144,329	800,684
2028	667,220	133,371	800,591
2029	678,272	122,223	800,495
2030	689,516	110,882	800,398
2030-2034	3,179,384	398,681	3,578,065
2035-2039	3,107,067	164,926	3,271,993
2040-2041	649,369	4,822	654,191
Total	<u>\$ 10,305,769</u>	<u>\$ 1,234,743</u>	<u>\$ 11,540,512</u>

Utility Revenues Pledged

The Village has pledged future sewer customer revenues, net of specified operating expenses, to repay the sewer system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the system. The bonds are payable solely from sewer customer net revenues and are payable through 2041. The total principal and interest remaining to be paid on the bonds is \$11,540,512. Principal and interest paid for the current year and total customer net revenues were \$834,197 and \$1,227,762 respectively.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan

1. Plan Description

The Wisconsin Retirement System (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, which can be found at <https://etf.wi.gov/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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 occupations and 62 for elected officials and executive service retirement plan participants if hired on or before December 31, 2016), are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. 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.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

1. Plan Description (Continued)

Vested participants may retire at or after 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.

2. Postretirement 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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	-	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

3. 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 was 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 year ended December 31, 2025, WRS recognized \$318,078 in contributions from the Village.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (Including Teachers, Executives, and Elected Officials)	6.95 %	6.95 %
Protective With Social Security	6.95	14.95
Protective Without Social Security	6.95	18.95

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Village reported a liability of \$282,255 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024. 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 liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.01682950%, which was an increase of 0.00009141% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized pension expense of \$374,200.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At December 31, 2025, 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	\$ 876,556	\$ 823,687
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	428,901	-
Changes in Assumptions	83,750	-
Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	608	12,946
Employer Contributions Subsequent to the Measurement Date	318,078	-
Total	\$ 1,707,893	\$ 836,633

\$318,078 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	Expense
2026	\$ 164,135
2027	580,529
2028	(146,249)
2029	(45,233)
Total	\$ 553,182

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability:	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023, Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality	Wisconsin 2020 Mortality Table
Postretirement Adjustments*	1.7%

*No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

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:

	<u>Current Asset Allocation Percentage</u>	<u>Long-Term Expected Nominal Rate of Return Percentage</u>	<u>Long-Term Expected Real Rate of Return Percentage</u>
Core Fund Asset Class:			
Public Equity	38.0 %	7.0 %	4.3 %
Public Fixed Income	27.0	6.1	3.4
Private Equity/Debt	20.0	9.5	6.7
Inflation Sensitive	19.0	4.8	2.1
Real Estate	8.0	6.5	3.8
Leverage	(12.0)	3.7	1.1
Total Core Fund	<u>100.0</u>	7.5	4.8
Variable Fund Asset Class:			
U.S. Equities	70.0	6.5	3.8
International Equities	30.0	7.4	4.7
Total Variable Fund	<u>100.0</u>	6.9	4.2

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.6%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.70% will always be paid after reflecting known changes in the Market Recognition Account. 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 long-term expected 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 6.80%, 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 (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	<u>1% Decrease to Discount Rate (5.80%)</u>	<u>Current Discount Rate (6.80%)</u>	<u>1% Increase to Discount Rate (7.80%)</u>
Village's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 2,647,918</u>	<u>\$ 282,255</u>	<u>\$ (1,398,481)</u>

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

6. Payables to the Pension Plan

The Village reported a payable of \$45,882 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2025.

H. Other Postemployment Benefits

The Village reports OPEB related balances at December 31, 2025, as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Local Retiree Life Insurance Fund (LRLIF)	\$ 169,941	\$ 125,440	\$ 121,502	\$ 19,552
Single-Employer Defined OPEB Plan	1,540,778	-	-	147,568
Total Pension Liability	\$ 1,710,719	\$ 125,440	\$ 121,502	\$ 167,120

1. Single-Employer Defined Postemployment Benefit Plan

Plan Description

The Plan is a single-employer benefit plan that provides postemployment health care benefits to eligible employees and their spouses. Benefits and eligibility for employees are established and amended through collective bargaining with the recognized bargaining agent for each group; and include postemployment health coverage benefits and eligibility for administrators and general support staff are established and amended by the governing body. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Village provides medical (including prescription drugs) for retired employees through the Village's self-insured plans. Certain retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of insurance premiums based on the employee group and their retirement date. Village paid medical benefits are paid until the retiree or surviving spouse becomes eligible for Medicare.

Employees Covered by Benefit Terms

At December 31, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	2
Active Employees	30
Total	32

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

Total OPEB Liability

The Village's total OPEB liability was measured as of December 31, 2024, and the total OPEB liability determined by an actuarial valuation using the alternative measurement method as of January 1, 2024.

Actuarial Assumptions

The total OPEB liability in the January 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	3.00%
Salary Increases:	3.50%
Discount Rate:	4.43%
Healthcare Cost Trend Rates:	7.90% and Decreasing to 4.5% Thereafter

Mortality rates were based on the RP-2014 Combined Annuitant Mortality Table for males and females.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.43%, which was an increase from the prior year rate of 0.43%. The discount rate was based on the 20-year high grade rate index.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

Total OPEB Liability (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance - December 31, 2024	\$ 1,447,152
Changes for the Year:	
Service Cost	110,291
Interest	60,784
Difference Between Expected and Actual Experience	-
Changes of Assumptions and Other Inputs	(23,506)
Benefit Payments	(53,943)
Net Changes	93,626
Balance - December 31, 2025	\$ 1,540,778

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.43%) or 1-percentage-point higher (5.43%) than the current rate:

	1% Increase to Discount Rate (3.43%)	Current Discount Rate (4.43%)	1% Decrease to Discount Rate (5.43%)
Total OPEB Liability	\$ 1,389,256	\$ 1,540,778	\$ 1,711,986

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

	1% Increase (6.90%)	Healthcare Cost Trend Rates (7.90%)	1% Decrease (8.90%)
Total OPEB Liability	\$ 1,774,388	\$ 1,540,778	\$ 1,347,691

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the Village recognized OPEB expense of \$147,568.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a multiple-employer, defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

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

Additionally, EFT issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided

The LRLIF plan provides fully paid-up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2025, are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2025, are listed below:

Life Insurance Member Contribution Rates For the Year Ended December 31, 2024	
Attained Age	Basic
Under 30	\$ 0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the year ended December 31, 2025, the LRLIF recognized \$656 in contributions from the Village.

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2025, the Village reported a liability of \$169,941 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2024, rolled forward to December 31, 2024. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.04343800%, which was an increase of 0.01522800% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized OPEB expense of \$19,552.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 17,681
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	2,334	-
Changes in Assumptions	41,698	95,316
Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	81,408	8,505
Total	\$ 125,440	\$ 121,502

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Expense
2026	\$ 4,120
2027	347
2028	(5,219)
2029	(6,134)
2030	6,691
Thereafter	4,133
Total	\$ 3,938

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023, Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20-Year Tax-Exempt Municipal Bond Yield:*	4.08%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	4.09%
Salary Increases:	
Wage Inflation	3%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 20-Bond Municipal Index

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021, to December 31, 2023. The total OPEB liability for December 31, 2024, is based upon a roll-forward of the liability calculated from the January 1, 2024, actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Long-Term Expected Return on Plan Assets (Continued)

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return Percentage</u>
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interim Credit	40 %	2.41 %
U.S. Mortgages	Bloomberg U.S. MBS	60	2.71
Inflation			2.30
Long-Term Expected Rate of Return			4.25

Single Discount Rate

A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Single Discount Rate (Continued)

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contributions schedule and the contributions are made by plan members retiring prior to age 65.

Sensitivity of the Village's Proportionate Share of Net OPEB Liability to Changes in the Discount Rate

The following presents the Village's proportionate share of the net OPEB liability calculated using the discount rate of 4.09%, as well as what the Village's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09%) or 1-percentage-point higher (5.09%) than the current rate:

	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
Village's Proportionate Share of the Net OPEB Liability	<u>\$ 227,149</u>	<u>\$ 169,941</u>	<u>\$ 125,856</u>

Payable to the OPEB Plan

The Village reported no payable for the outstanding amount of contribution to the Plan required for the year ended December 31, 2025.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form, or 2) legally or contractually required to be maintained intact. At December 31, 2025, nonspendable fund balance was as follows:

General Fund:	
Nonspendable:	
Prepaid Items	\$ 245,418
Special Revenue Funds:	
Nonspendable:	
Prepaid Items:	
Lake Rehabilitation	265
Launch/Marina	265
Total Special Revenue Funds	530
Total Nonspendable Fund Balance	\$ 245,948

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are legally restricted for use for a specific purpose. At December 31, 2025, restricted fund balance was as follows:

Debt Service Fund:	
Restricted for:	
Debt Service	\$ 541,111
Special Revenue Fund	
Restricted for:	
Waterway Cleanup	17,414
Capital Project Fund:	
Restricted for:	
Capital Projects	106,784
Tax Incremental District No. 1 Project Plan	505,899
Total Restricted Fund Balance	\$ 1,171,208

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2025, fund balance was assigned as follows:

General Fund:

Assigned for:

Playground Equipment	\$ 150,000
Road Resurfacing	300,000
Subsequent Year's Expenditures	1,298,642
Total	1,748,642

Special Revenue Funds:

Assigned for:

Park Dedication	118,629
Lake Rehabilitation	375,121
Boat Launch and Marina Operation	446,489
Total	940,239
Total Assigned Fund Balance	\$ 2,688,881

NOTE 4 OTHER INFORMATION

A. Tax Incremental Financing District

The Village has established a separate capital projects fund for a Tax Incremental Financing District (TID) created by the Village in accordance with Section 66.1105 of the Wisconsin Statutes. At the time, the TID was created, the property tax base within the TID was "frozen" and increment taxes resulting from increases to the property tax base are used to finance TID improvements, including principal and interest on long-term debt issued by the Village to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The Village's TID is still eligible to incur project costs.

Since creation of the above TID, the Village has provided various financing sources to the TID and has also recorded eligible TID project costs in other funds of the Village. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the Village from any future excess tax increment revenues.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Tax Incremental Financing District (Continued)

The intent of the Village is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective TID. Unless terminated by the Village prior thereto, the TID has a statutory termination year of 2034.

B. Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage. Payment of premiums for these policies are recorded as expenses of the Village. Insurance settlements have not exceeded coverage in any of the past three years.

C. Contingencies

From time to time, the Village is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel 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.

D. Wisconsin Department of Natural Resources/Lake Elizabeth Public Access

In August 2009, the Village entered into a lease with the Wisconsin Department of Natural Resources (DNR) for purposes of providing adequate access at the Lake Elizabeth Public access site. Although half of the land is owned by the DNR, the lease allows the Village to develop, construct, and maintain the entire site with the Village receiving all resultant revenues. In 2009, the Village completed construction of a boat launch and pier at the site at a total cost of \$449,587. Financing was provided by DNR grants and long-term borrowings. The assets have been capitalized and are included with the Village's long-term capital assets. The agreement is effective for a period of 20 years but may be modified or renewed upon written agreement of both parties. The Village may terminate the lease by providing 90 days' notice. The DNR may terminate the lease in the event that the Village breaches any terms or conditions of the lease, and the breaches are not corrected in a timely manner.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

E. Accounting Changes

The Capital Projects fund previously met the criteria to be reported as a major fund. However, effective January 1, 2025 the fund now meets the criteria to be reported as a nonmajor fund and is reported as such for the fiscal year ended December 31, 2025. The effect of that changes to or within the financial grouping entity is shown in column C of the table below:

	December 31, 2024 as Previously Reported	Change to or Within the Financial Reporting Entity (C)	December 31, 2024 as Adjusted
Governmental Funds:			
Major Funds:			
General Fund	\$ 3,411,469	\$ -	\$ 3,411,469
Debt Service	556,911	-	556,911
Capital Projects	56,233	(56,233)	-
Nonmajor Funds:			
Park Dedication	111,129	-	111,129
Lake Rehabilitation	293,725	-	293,725
PCB Settlement	17,414	-	17,414
Launch/Marina	391,080	-	391,080
TIF District No. 1	323,397	-	323,397
Capital Projects	-	56,233	56,233
Total Governmental Funds	\$ 5,161,358	\$ -	\$ 5,161,358

REQUIRED SUPPLEMENTARY INFORMATION

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

**VILLAGE OF TWIN LAKES, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST TEN MEASUREMENT PERIODS***

Measurement Period Ended	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (Plan Year)	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 (Asset)
12/31/15	0.01568557	\$ 254,888	\$ 1,878,780	13.57%	98.20%
12/31/16	0.01548298	127,617	1,881,566	6.78%	99.12%
12/31/17	0.01563440	(464,215)	1,895,772	24.49%	102.93%
12/31/18	0.01567832	(557,785)	1,813,393	30.76%	100.00%
12/31/19	0.01541659	497,101	1,853,920	-26.81%	102.96%
12/31/20	0.01527384	953,567	1,921,272	-49.63%	105.26%
12/31/21	0.01569327	1,264,906	2,049,819	-61.71%	106.02%
12/31/22	0.01651050	874,677	2,179,957	-40.12%	95.72%
12/31/23	0.01673809	250,586	2,213,520	-11.32%	98.85%
12/31/24	0.01682950	282,255	2,549,616	-11.07%	98.79%

**SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST TEN FISCAL YEARS***

Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/16	\$ 121,440	\$ 121,440	-	\$ 1,881,566	6.45%
12/31/17	164,936	164,936	-	1,895,772	8.70%
12/31/18	158,055	158,055	-	1,813,393	8.72%
12/31/19	164,202	164,202	-	1,853,920	8.86%
12/31/20	175,413	175,413	-	1,921,272	9.13%
12/31/21	189,762	189,762	-	2,049,819	9.26%
12/31/22	202,618	202,618	-	2,179,957	9.29%
12/31/23	220,863	220,863	-	2,213,520	9.98%
12/31/24	248,749	248,749	-	2,549,616	9.76%
12/31/25	318,078	318,078	-	2,643,970	12.03%

*These schedules are intended to present information for the last 10 fiscal years. Information for additional years will be included when available.

See accompanying Notes to Required Supplementary Information.

VILLAGE OF TWIN LAKES, WISCONSIN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
DEFINED BENEFIT PLAN
LAST TEN MEASUREMENT YEARS*

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability:								
Service Cost	\$ 110,291	\$ 109,602	\$ 66,082	\$ 95,349	\$ 90,834	\$ 69,569	\$ 64,802	\$ 58,372
Interest	60,784	45,053	44,406	28,267	23,709	37,261	38,008	49,553
Difference Between Expected and Actual Experience	-	6,057	-	(178,149)	(36,976)	(198,631)	-	(215,348)
Changes of Assumptions and Other Inputs	(23,506)	184,797	31,463	(130,430)	-	235,153	42,579	(225,208)
Benefit Payments	(53,943)	(49,370)	(42,494)	(39,566)	(59,890)	(55,831)	(36,706)	(34,273)
Other Changes	-	-	-	-	-	-	(324)	(66,908)
Net Changes in Total OPEB Liability	93,626	296,139	99,457	(224,529)	17,677	87,521	108,359	(433,812)
Total OPEB Liability - Beginning	1,447,152	1,151,013	1,051,556	1,276,085	1,258,408	1,170,887	1,062,528	1,496,340
Total OPEB Liability - Ending	<u>\$ 1,540,778</u>	<u>\$ 1,447,152</u>	<u>\$ 1,151,013</u>	<u>\$ 1,051,556</u>	<u>\$ 1,276,085</u>	<u>\$ 1,258,408</u>	<u>\$ 1,170,887</u>	<u>\$ 1,062,528</u>
Covered-Employee Payroll	\$ 2,643,970	\$ 2,938,780	\$ 2,718,839	\$ 2,718,839	\$ 1,666,663	\$ 1,666,663	\$ 1,668,492	\$ 1,668,492
Village's Total OPEB Liability as a Percentage of Covered-Employee Payroll	58.28%	49.24%	42.33%	38.68%	76.57%	75.50%	70.18%	63.68%

*This schedule is intended to present information for the last 10 measurement years. Information for additional years will be included when available.

**VILLAGE OF TWIN LAKES, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 MEASUREMENT PERIODS**

Measurement Period Ended	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered-Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.03368500 %	\$ 101,342	\$ 1,416,551	7.15%	44.81%
12/31/18	0.03494200	90,162	1,946,000	4.63%	48.69%
12/31/19	0.02365800	100,740	1,812,000	5.56%	37.58%
12/31/20	0.02326300	127,963	1,696,000	7.54%	31.36%
12/31/21	0.02642100	156,158	1,971,000	7.92%	29.57%
12/31/22	0.02905500	110,695	2,050,000	5.40%	38.81%
12/31/23	0.02821000	129,784	1,932,000	6.72%	33.90%
12/31/24	0.04343800	169,941	2,716,000	6.26%	37.20%

**SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST TEN FISCAL YEARS***

Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/18	\$ 675	\$ 675	\$ -	\$ 1,946,000	0.03%
12/31/19	466	466	-	1,812,000	0.03%
12/31/20	525	525	-	1,696,000	0.03%
12/31/21	536	536	-	1,971,000	0.03%
12/31/22	593	593	-	2,100,000	0.03%
12/31/23	645	645	-	2,150,000	0.03%
12/31/24	630	630	-	2,938,780	0.02%
12/31/25	656	656	-	2,643,970	0.02%

*These schedules are intended to present information for the last 10 fiscal years. Information for additional years will be included when available.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

NOTE 1 WISCONSIN RETIREMENT SYSTEM

The Village is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

Changes of Benefit Terms

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

Changes of Assumptions

Based on a three-year experience study conducted in 2024 covering January 1, 2021, through December 31, 2024, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2024, including the following:

- Raising the seniority/merit inflation rate from 0.1%-5.6% to 0.1%-5.7%

Based on a three-year experience study conducted in 2021 covering January 1, 2018, through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015, through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**VILLAGE OF TWIN LAKES, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

NOTE 2 OTHER POSTEMPLOYMENT BENEFIT PLANS

The Village is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

Single-Employer Defined Postemployment Benefit Plan

Changes of Benefit Terms

There were no changes of benefit terms for the Plan.

Changes of Assumptions

The discount rate was changed from 4.43% used in the fiscal year 2024 valuation to 4.28%, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of December 31, 2025. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

Changes of Benefit Terms

There were no recent changes in benefit terms.

Changes of Assumptions

The State of Wisconsin Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021, total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018, total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

SUPPLEMENTARY INFORMATION

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

**VILLAGE OF TWIN LAKES, WISCONSIN
 DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
 GENERAL FUND
 YEAR ENDED DECEMBER 31, 2025**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Taxes:				
General Property	\$ 3,983,989	\$ 3,983,989	\$ 3,988,116	\$ 4,127
Intergovernmental:				
State:				
State Shared Taxes	254,823	254,823	254,989	166
Fire Insurance Dues	44,000	44,000	48,864	4,864
Tax-Exempt Computer Aid	437	437	438	1
Law Enforcement	59,000	59,000	32,465	(26,535)
Transportation	352,072	352,072	351,765	(307)
Payment in Lieu of Taxes	3,000	3,000	12,958	9,958
Recycling	17,000	17,000	18,939	1,939
Video Service Provider Aid	-	-	22,237	22,237
Personal Property Aid	5,149	5,149	5,149	-
Other Public Safety	-	-	16,476	16,476
Total Intergovernmental	<u>735,481</u>	<u>735,481</u>	<u>764,280</u>	<u>28,799</u>
Licenses and Permits:				
Licenses:				
Liquor and Malt Beverage	11,500	11,500	12,498	998
Operators, Cigarette, and Other Licenses	6,900	6,900	10,974	4,074
Cable Television Fees	38,000	38,000	61,113	23,113
Dog	500	500	606	106
Permits:				
Building	80,000	80,000	193,496	113,496
Culvert and Other Permits	3,800	3,800	13,925	10,125
Total Licenses and Permits	<u>140,700</u>	<u>140,700</u>	<u>292,612</u>	<u>151,912</u>
Fines and Forfeits:				
Court Fines and Penalties	43,000	43,000	56,893	13,893
Public Charges for Services:				
Clerk's Fees	3,500	3,500	5,250	1,750
Police Charges	850	850	1,683	833
Other Fees	1,900	1,900	17,740	15,840
Public Works	667,482	667,482	678,432	10,950
Total Public Charges for Services	<u>673,732</u>	<u>673,732</u>	<u>703,105</u>	<u>29,373</u>
Intergovernmental Charges for Services:				
Law Enforcement	-	-	23,992	23,992
Miscellaneous:				
Interest on Investments	150,503	150,503	181,599	31,096
Insurance Recoveries and Dividends	-	-	10,557	10,557
Donations	-	-	2,035	2,035
Other	117,100	117,100	668,736	551,636
Total Miscellaneous	<u>267,603</u>	<u>267,603</u>	<u>862,927</u>	<u>595,324</u>
Total Revenues	<u>\$ 5,844,505</u>	<u>\$ 5,844,505</u>	<u>\$ 6,691,925</u>	<u>\$ 847,420</u>

**VILLAGE OF TWIN LAKES, WISCONSIN
 DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
 GENERAL FUND
 YEAR ENDED DECEMBER 31, 2025**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
General Government:				
Legislative	\$ 36,739	\$ 36,739	\$ 36,739	\$ -
Judicial	11,393	11,393	10,874	519
Elections	10,710	10,710	9,844	866
Legal	15,000	15,000	14,445	555
Village Administrator	124,085	124,085	130,396	(6,311)
Clerk	39,113	39,113	40,865	(1,752)
General Office	386,855	386,855	444,987	(58,132)
Accounting and Auditing	29,000	29,000	35,190	(6,190)
Assessment of Property	96,028	96,028	102,748	(6,720)
Insurance and Bonds	22,000	22,000	21,129	871
Miscellaneous	-	-	(830)	830
Contingency	75,000	75,000	-	75,000
Total General Government	<u>845,923</u>	<u>845,923</u>	<u>846,387</u>	<u>(464)</u>
Public Safety:				
Police Department	2,685,499	2,685,499	2,945,464	(259,965)
Fire Department	604,450	604,450	650,131	(45,681)
Inspection	86,055	86,055	103,469	(17,414)
Total Public Safety	<u>3,376,004</u>	<u>3,376,004</u>	<u>3,699,064</u>	<u>(323,060)</u>
Public Works:				
Streets and Roads	1,086,306	1,086,306	1,192,742	(106,436)
Salt Dome	105,500	105,500	108,853	(3,353)
Capital Outlay	-	-	15,551	(15,551)
Maintenance Building	13,200	13,200	15,339	(2,139)
Street Lights	52,000	52,000	70,537	(18,537)
Weeds	700	700	627	73
Sanitation	651,182	651,182	645,356	5,826
Total Public Works	<u>1,908,888</u>	<u>1,908,888</u>	<u>2,049,005</u>	<u>(140,117)</u>
Health and Human Services:				
Cemetery	6,236	6,236	13,118	(6,882)
Culture and Recreation:				
Parks - General	91,991	91,991	107,669	(15,678)
Library	323,163	323,163	323,163	-
Total Culture and Recreation	<u>415,154</u>	<u>415,154</u>	<u>430,832</u>	<u>(15,678)</u>
Total Expenditures	<u>\$ 6,552,205</u>	<u>\$ 6,552,205</u>	<u>\$ 7,038,406</u>	<u>\$ (486,201)</u>

**VILLAGE OF TWIN LAKES, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Special Revenue				Capital Projects		Totals
	Park Dedication	Lake Rehabilitation	PCB Settlement	Launch/ Marina	Capital Projects	TID No. 1	
ASSETS							
Cash and Investments	\$ 118,629	\$ 400,224	\$ 17,414	\$ 446,489	\$ 65,001	\$ 579,000	\$ 1,626,757
Receivables:							
Taxes and Special Charges	-	125,802	-	-	-	380,050	505,852
Leases	-	-	-	65,885	-	-	65,885
Due from Other Governments	-	-	-	-	181,005	-	181,005
Prepaid Items	-	265	-	265	-	-	530
Total Assets	\$ 118,629	\$ 526,291	\$ 17,414	\$ 512,639	\$ 246,006	\$ 959,050	\$ 2,380,029
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ -	\$ 905	\$ -	\$ -	\$ -	\$ -	\$ 905
Due to Other Funds	-	-	-	-	139,222	-	139,222
Total Liabilities	-	905	-	-	139,222	-	140,127
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Year	-	150,000	-	-	-	453,151	603,151
Leases Receivable	-	-	-	65,885	-	-	65,885
Total Deferred Inflows of Resources	-	150,000	-	65,885	-	453,151	669,036
FUND BALANCES							
Nonspendable	-	265	-	265	-	-	530
Restricted	-	-	17,414	-	106,784	505,899	630,097
Assigned	118,629	375,121	-	446,489	-	-	940,239
Total Fund Balances	118,629	375,386	17,414	446,754	106,784	505,899	1,570,866
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 118,629	\$ 526,291	\$ 17,414	\$ 512,639	\$ 246,006	\$ 959,050	\$ 2,380,029

**VILLAGE OF TWIN LAKES, WISCONSIN
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Special Revenue				Capital Projects		Totals
	Park Dedication	Lake Rehabilitation	PCB Settlement	Launch/ Marina	Capital Projects	TID No. 1	
REVENUES							
Taxes	\$ -	\$ 150,000	\$ -	\$ 39,287	\$ -	\$ 300,368	\$ 489,655
Intergovernmental	-	15,026	-	-	-	42,221	57,247
Public Charges for Services	7,500	-	-	68,982	-	-	76,482
Miscellaneous	-	2	-	15,862	550	-	16,414
Total Revenues	7,500	165,028	-	124,131	550	342,589	639,798
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	153	153
Public Works	-	33,691	-	-	-	-	33,691
Culture and Recreation	-	12,989	-	29,170	-	-	42,159
Conservation and Development	-	36,687	-	-	-	150	36,837
Total Expenditures	-	83,367	-	29,170	-	303	112,840
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,500	81,661	-	94,961	550	342,286	526,958
OTHER FINANCING USES							
Long-Term Debt Issued	-	-	-	-	50,001	-	50,001
Transfers Out	-	-	-	(39,287)	-	(159,784)	(199,071)
Total Other Financing Sources (Uses)	-	-	-	(39,287)	50,001	(159,784)	(149,070)
NET CHANGE IN FUND BALANCES	7,500	81,661	-	55,674	50,551	182,502	377,888
Fund Balances - Beginning, as Originally Stated	111,129	293,725	17,414	391,080	-	323,397	1,136,745
Change Within Financial Reporting Entity (Major to Nonmajor)	-	-	-	-	56,233	-	56,233
Fund Balance - Beginning, as Adjusted	111,129	293,725	17,414	391,080	56,233	323,397	1,192,978
FUND BALANCES - END OF YEAR	\$ 118,629	\$ 375,386	\$ 17,414	\$ 446,754	\$ 106,784	\$ 505,899	\$ 1,570,866

**VILLAGE OF TWIN LAKES, WISCONSIN
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2025**

	Custodial Funds		Totals
	Tax Collection Fund	Developers Deposits	
ASSETS			
Cash and Investments	\$ 2,982,342	\$ 23,090	\$ 3,005,432
Receivables:			
Taxes	14,304,530	-	14,304,530
Total Assets	<u>17,286,872</u>	<u>23,090</u>	<u>17,309,962</u>
LIABILITIES			
Due to Other Governments	<u>63</u>	<u>-</u>	<u>63</u>
DEFERRED INFLOWS			
Property Taxes Levied for the Subsequent Year	<u>17,286,809</u>	<u>-</u>	<u>17,286,809</u>
NET POSITION			
Restricted for Individuals	<u>\$ -</u>	<u>\$ 23,090</u>	<u>\$ 23,090</u>

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

**VILLAGE OF TWIN LAKES, WISCONSIN
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED DECEMBER 31, 2025**

	Custodial Funds		Totals
	Tax Collection Fund	Developers Deposits	
ADDITIONS			
Taxes and Special Charges Collected	\$ 17,412,049	\$ -	\$ 17,412,049
DEDUCTIONS			
Payments to Individuals	-	589	589
Payments to Other Taxing Districts	17,412,049	-	17,412,049
Total Deductions	17,412,049	589	17,412,638
CHANGE IN NET POSITION	-	(589)	(589)
Net Position - Beginning of Year	-	23,679	23,679
NET POSITION - END OF YEAR	\$ -	\$ 23,090	\$ 23,090

Tentative Draft - Internal Discussion Purposes Only,
 Subject to Change

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

Tentative Draft - Internal Discussion Purposes Only,
Subject to Change

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Village Board
Village of Twin Lakes, Wisconsin
Twin Lakes, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Twin Lakes, Wisconsin, (the Village) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Twin Lakes, Wisconsin’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village’s response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Village’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
REPORT DATE

Tentative Draft - Internal Use Only - Subject to Change

**VILLAGE OF TWIN LAKES, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Internal Control Over Financial Reporting

FINDING NO.	CONTROL DEFICIENCIES
2025-001	Preparation of Annual Financial Report
Type of Finding:	Significant Deficiency in Internal Control over Financial Reporting
Condition:	<p>Management and the Board of the Village share the ultimate responsibility for the Village's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.</p> <p>The Village engages CLA to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the Village's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the Village had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the Village's activities and operations.</p>
Criteria or Specific Requirement:	The preparation and review of the annual financial report and municipal financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required state financial reports.
Cause:	Village management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	The Village may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Repeat Finding:	This is a repeat of Finding 2024-001.
Recommendation:	We recommend the Village continue reviewing the annual financial report.
Views of Responsible Officials and Corrective Actions:	The Village has continued to contract with an outside accounting firm to handle month-end and year-end close, which includes reviewing the financial reports.

**VILLAGE OF TWIN LAKES, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

Internal Control Over Financial Reporting (Continued)

FINDING NO.	CONTROL DEFICIENCIES
2025-002	Adjustments to the Village's Financial Records
Type of Finding:	Significant Deficiency in Internal Control over Financial Reporting
Condition:	As part of our audit, we proposed adjusting journal entries to the Village's financial statements.
Criteria or Specific Requirement:	Internal controls over financial reporting require close review of year-end balances and activity to ensure they are in accordance with generally accepted accounting principles (GAAP), for both the modified accrual and full accrual government-wide financial statements.
Cause:	While Village staff maintains financial records which accurately report receipts and disbursements throughout the year, the Village is working to fine tune processes for timing at year-end for entries especially those related to payables.
Effect:	Year-end financial records prepared by the Village may contain misstatements.
Repeat Finding:	This is a repeat to Finding 2024-002.
Recommendation:	We recommend the Village continue to review and approve adjustments, along with reviewing support for the adjustments and continuing to evolve month-end and year-end close processes.
Views of Responsible Officials and Corrective Actions:	The Village is continuing to evolve duties within the Village and will continue to review adjusting and closing entries.

Village of Twin Lakes Police Department
Monthly Activity Report



Reporting Period: April 1 – April 30, 2026

Submitted by: Chief of Police Katie Hall

Meeting Date: May 18, 2026

Executive Summary

During the month of April 2026, the Police Department responded to **611 calls for service**, conducted **743 extra patrols/traffic**, made **8 criminal arrests**, and conducted **93 traffic enforcement actions** while continuing training initiatives and community engagement efforts. Overall activity levels remained consistent with seasonal expectations.

Calls for Service Overview

Category	April
Suspicious Activity	24
Medical Assists	28
DC/DV	9
Alarm Calls	27
Theft / Property Crimes	1
Welfare Checks	28
Motor Vehicle Crashes	1
Sexual Assaults/ICAC	0
Extra Patrols/Traffic	743
Assist Other Agencies	14
All Other Calls	479
Follow-Up Investigation	74
Jail Transports	3
Total Calls for Service:	1428

Note: Total calls include officer-initiated activity, extra patrols, and follow-up investigations.

Criminal (Circuit Court) Arrest Activity

Charge Type	April
Felony	8
Misdemeanor	16
Total Criminal Charges:	24

Traffic/Ordinance Enforcement

Activity	April
Traffic Stops	93
Citations Issued	29
Written Warnings	2
Verbal Warnings	98
OWI Arrests	1
Other Citations	54
Total Traffic Enforcement	277
Non-Criminal and Ordinance Arrests:	24

Significant Incidents

- The department has received several complaints regarding unsafe operation of electric bicycles (e-bikes) within the Village. Officers are continuing efforts focused on education, voluntary compliance, and enforcement when appropriate to address safety concerns.
- The department continues to take reports involving fraud and scam-related incidents. These investigations are often complex and time-consuming; however, several cases have been successfully resolved. The department is also working to develop educational outreach opportunities for community members and senior groups to help prevent future victimization.
- **04/11** - Officers responded to a disorderly conduct complaint involving a neighbor dispute that escalated into a physical altercation inside a residential garage. Following review of witness statements and video evidence, both involved parties were issued municipal citations for disorderly conduct.
- **04/11** - Officers responded to a disturbance at a local business involving an unwanted subject reportedly violating a no-contact order. After multiple

unsuccessful attempts to gain voluntary compliance, officers made entry into a locked restroom and the subject was taken into custody without incident.

- **04/12** - Officers assisted the Kenosha County Sheriff's Office that occurred outside the Village limits with a serious rollover crash involving multiple injured occupants and a fleeing driver. Twin Lakes officers assisted with follow-up investigative efforts, intelligence gathering, and area canvassing related to the incident.
- **04/14** - Officers investigated a threats complaint involving repeated harassing phone calls and threats of violence. Following investigation, charges including disorderly conduct, harassment, stalking, and unlawful use of a telephone were referred to the District Attorney's Office.
- **04/14** - Officers conducted a traffic stop after receiving an alert for a vehicle with expired registration associated with a suspended driver. During the stop, officers observed furtive movements and located open intoxicants and drug-related items inside the vehicle. The driver was taken into custody and transported to the Twin Lakes Police Department for processing.
- **04/16** - Officers responded to Lance Park for a disorderly conduct complaint involving multiple juveniles throwing eggs and other objects during an ongoing dispute. Several juveniles were issued municipal citations for disorderly conduct, and parents/guardians were contacted.
- **04/16** - Officers responded to a report of a subject attempting to enter a residence while intoxicated. The subject was located nearby and taken into custody after refusing to properly identify himself and providing false identifying information. Charges included obstructing an officer and disorderly conduct.
- **04/18** - Officers conducted a traffic stop on a vehicle displaying expired registration plates. During the stop, officers detected the odor of marijuana coming from the vehicle and conducted an investigation which led to the recovery of marijuana, suspected MDMA, and drug paraphernalia. One subject was arrested and cited for possession-related offenses, with additional charges submitted following the discovery of suspected controlled substances and prior drug-related convictions.
- **04/19** - Officers identified and cited a juvenile responsible for vandalizing the bathrooms at the Scout House. Multiple municipal citations were issued as part of the investigation.
- **04/21** - Officers conducted a traffic stop on a vehicle operating without illuminated lights during hours of darkness. During the stop, officers developed probable cause to search the vehicle for suspected narcotics; however, the driver fled from the scene, leading officers on a pursuit through the Village. Officers observed the driver exit the vehicle and flee on foot into a Tan Oak apartment building. Officers secured

the scene while obtaining a search warrant, and the suspect was ultimately taken into custody without further incident. Charges included fleeing an officer, resisting an officer, possession with intent to deliver, possession of marijuana, possession of cocaine, and possession of drug paraphernalia.

- **04/24 & 04/25** - Officers responded to multiple complaints involving juveniles harassing and bullying other juveniles in public areas of the Village. Warnings were issued, and officers addressed the incidents with involved parties and guardians.
- Throughout April, the department responded to multiple complaints involving unsafe juvenile behavior and disorderly activity at Lance Park and other public areas. Officers continue efforts focused on enforcement, education, and parental involvement to address ongoing concerns and improve behavior in public spaces.

Community Policing & Outreach

- SRO Phelps assisted an 8th Grade Civics class by answering questions related to the Bill of Rights and law enforcement.
- Participated in and assisted with a school tornado drill and emergency preparedness exercise
- SRO Phelps attended a school reunification tabletop exercise focused on emergency response planning and coordination.
- SRO Phelps assisted with a spring tabletop activity involving school safety and preparedness.
- SRO Phelps taught 7th Grade alcohol and drug awareness classes.
- Officer Mireles participated off duty representing the Village during the community Color Run event, completing the full race in full uniform.
- Officers assisted with traffic and pedestrian safety during the Color Run organized by the Twin Lakes Chamber of Commerce.
- Continued positive community engagement efforts through school involvement, community events, and proactive interaction with residents.

Training

Department personnel completed the following training to enhance operational readiness, strengthen leadership skills, and improve coordination with partner agencies.

- 2026 DNR Boat Patrol Training
- FBI LEEDA Training
- LESB-Defensive Tactics Transition Course

- Electrical Safety for First Responders
- LESB-Defensive Tactics Transition Course
- 40MM Less Lethal Training
- SWAT Training
- Field Training Officer School

Total Training Hours Completed: **157**

Staffing Update

- Current sworn staffing level: **14 full-time officers 1 Part-time officers**
- Full-time Vacancies: 1
- Officers in field training: 1

- Current dispatch staffing level: **5 full-time dispatchers 4 Part-time dispatchers**
- Full-time Vacancies: 0
- Dispatchers in field training: 0

Dispatcher Gaby Castaneda successfully completed training and moved to solo assignment.

Equipment / Administrative Updates

- Continued routine squad maintenance and fleet upkeep to ensure operational readiness.
 - The department continues to obtain and review quotes related to the anticipated roof replacement project.
 - All interviews for the current patrol officer vacancy have been completed.
 - Officers assisted with the Twin Lakes Chamber of Commerce Color Run event, which concluded without incident.
 - Water patrol staffing has been completed for the upcoming season, consisting of five returning members and four new members.
 - Officers continue progressing toward FAA drone certification, with department drone training to be scheduled in the near future.
 - Ongoing evaluation and planning for replacement of aging equipment and technology needs.
 - Continued identification and pursuit of grant opportunities to support equipment modernization and operational readiness.
-

Looking Ahead

Priorities for the upcoming month include:

- Filling the open patrol officer position and begin field training
 - Officer Sergio Kips completing field training
 - Officer Zach Zeyen graduation from the police academy
 - Continued review and planning for replacement of aging equipment as part of the 2027 budget process
 - Identification and application for additional grant opportunities to support equipment and technology upgrades
 - Continued pursuit of grant funding and other opportunities to support employee wellness and fitness initiatives
 - Continued focus on proactive patrol and community visibility as warmer weather approaches
 - Water patrol onboarding and summer readiness preparation
 - Strengthening partnerships with schools, businesses, and community organizations
-

Conclusion

The Police Department continues to provide proactive and responsive service to the community while maintaining a strong focus on professionalism, preparedness, and community engagement. Staff remained active throughout the month supporting public safety initiatives, training efforts, and positive community interaction.

Respectfully Submitted,

Katie Hall

Chief Katie Hall